

Analysis of the Influence of Role Stress on Reduced Audit Quality

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Abstract: Reduced Audit Quality is an act of decreasing audit quality that is considered to be a deliberate practice because it reduces the quality of audit work and thereby increasing the possibility of opinion on inappropriate financial statements. Factors affecting reduced audit quality actions arise due to the presence of role conflict, role ambiguity and role overload. This study was conducted to find out the effect of role conflict, role ambiguity, and role overload on reduced audit quality. The sampling was conducted using purposive sampling technique. The number of samples obtained was 44 samples. Data were collected using a questionnaire method via Google Forms on auditors working at public accounting firms in the city of Surabaya and Sidoarjo. Data analysis technique used for hypothesis testing was multiple linear regression analysis. The results of hypothesis testing show that role conflict and role ambiguity have no significant effect on reduced audit quality, but role overload has a significant effect on reduced audit quality.

Keywords: reduced audit quality, role conflict, role ambiguity, and role overload.

INTRODUCTION

Audit quality can be seen when auditors carry out audit procedures in accordance with audit standards and provide an appropriate opinion on the company's financial statements. According to (Agusti and Pertiwi, 2013) audit quality opinion is reported in the form of an audit financial report which refers to audit standards and the code of ethics of the public accounting profession, and it is obtained during the audit process of the client's financial statements. Independent auditors are required to produce qualified audit in accordance with audit standards and not to perform dysfunctional behavior because the independent auditors are the guarantors in the company's business.

Independent auditors play a role as guarantor for the company's business activities (Smith and Emerson, 2017) because they are an independent party trusted by investors when investors want to invest their capital in these companies. Therefore, the opinion given by independent auditors can improve or decrease the quality of the credibility of the company's financial statements, because it provides information on the company's current condition. Independent auditors are required to carry out audit procedures in accordance with audit standards and not to perform dysfunctional behavior. Dysfunctional behavior conducted by an independent auditor can be in the

form of reduced audit quality. The act of reducing audit quality is considered as a deliberate practice in carrying out audit procedures because it reduces the quality of the auditor's performance. Reduced audit quality has an impact on the opinion of the financial statements because after an audit it turns out the results are not appropriate (Coram *et al.*, 2008). Reduced audit quality can be detrimental to users of financial statements because they do not match the real conditions in the company. Acts of reducing audit quality can be in the form of reducing sampling, accepting client's superficial explanation and having no suspicion, reviewing few supporting documents, and reducing audit procedures (Smith *et al.*, 2017). The frequency of reducing audit quality for each auditor can differ depending on the situation experienced (Coram *et al.*, 2008; Kelley and Margheim, 1990).

(Glover *et al.*, 2017) argue that auditors will jeopardize the quality of audit work, if they complete the audit procedure to coincide with the filing deadline. The results of research conducted by (Persellin *et al.*, 2015) argue that during peak season, the quality of auditor work will deteriorate because independent auditors must work more than 10 hours a day or at least 55-80 hours per week and they must complete the audit procedures in accordance with the specified time.

The Center for Developing Public Accountants and Appraisal Services (PPAJP) of the Ministry of Finance conducted an examination of 94 Public Accountant Offices in Indonesia during 2008 and 2009. The examination results showed that auditors in Indonesia had taken dysfunctional actions that could reduce audit quality, such as 66% of audit work do not conduct adequate testing of an account (violating SA 326), 50% of audit work is not conducting adequate documentation (violating SA 339), and 21% do not plan audit samples (Kurnia, 2018). This explanation is used as evidence that audit procedures in accordance with audit standards are not always carried out by the auditor.

Table 1. Non-compliance to Audit Standards

No	Weakness	SA violation	Check up result (%)
1	Will not conduct adequate testing on an account	326	66%
2	Inadequate documentation	339	50%
3	Disclosure reporting standards are inadequate	431	15%
4	Not test the initial balance on an account	323	22%
5	Not fully conducted audit planning	311	60%
6	Not conduct assessment of audit risk and materiality	312	35%
7	Not yet fully tested internal control	319	22%
8	Not doing audit sample planning	350	21%
9	The presentation of an account is not yet fully in accordance with generally accepted accounting principles	411	35%

Source: (Fostering Center for Public Accountants and Appraisal Services, Ministry of Finance (2010)

The act of decreasing audit quality is reflected in the scandals of public accounting firms that have occurred in the last three years. This reflects poor performance or failure of the independent auditor in carrying out his role. (1) The first case occurred in Susanto, Fahmi, Bambang & Partners Public Accounting Firm (BDO Indonesia). This firm was sanctioned for its negligence in auditing PT Garuda Indonesia, Tbk for fiscal year 2018. The negligence included the identification and assessment of the risk of material misstatement through an understanding of the entity and its environment, lack of audit evidence, not considering facts after the balance sheet date. The sanctions received were in the form of freezing of Registered Document of Public Accountant Kasner Sirumapea STTD.AP-010 / PM.223 / 2019 for one year and making improvements to quality control policies and procedures for Susanto, Fahmi, Bambang & Partners Public Accounting Firm (BDO Indonesia). (2) The second case occurred in Satrio Bing, Eny, and Partners Public Accounting Firm (Deloitte Indonesia). This firm received sanctions for negligence in auditing PT Sunprima Nusantara Pembiayaan (SNP Finance) for financial years 2012-2016. The negligence included not fully understanding the control of the system, lack of professional skepticism, and lack of audit evidence. The sanctions received were in the form of cancellation of registration to both Public Accountants Marlinna and Merliyana effective from October 1, 2018 and the cancellation of Satrio Bing, Eny, and Partners Public Accounting Firm registration effective after completing the 2018 Annual Audit Financial Report (Deloitte Indonesia) (3) The third case occurred in Purwantono, Suherman & Surja Public Accounting Firm (Ernst & Young's Indonesia) for fiscal year 2011. This firm received sanction for its negligence against a telecommunications company for providing opinions based on inadequate evidence and inaccurate data. Sanctions received were in the form of paying fines to interested parties in the United States amounting to US \$ 1 million (IDR 13.3 Billion).

The scandals above prove that independent auditors are considered to have taken actions to reduce audit quality which may cause a decrease in public trust in independent auditors (Safitri, 2015) and the credibility of the independent auditor profession needs to be questioned. Stress can affect different work groups, because individuals must interact with many people both inside and outside the organization. Therefore, our beliefs, attitudes and expectations towards others sometimes do not correspond to reality (Chauhan, 2006). Sometimes, expectations or expectations and role norms experience failure so that they will cause role stress that can affect dysfunctional actions.

(Donnelly *et al.*, 2003) stated that the auditor's level of work quality is low due to the auditor taking action to reduce audit quality. When experiencing the failure to carry out its role will lead to a high stress role, causing the auditor to take action to reduce audit quality. This failure is caused by the lack of clarity or uncertainty about the role it plays (role ambiguity), the mismatch between the expectations of individuals with the desires of others towards the individual (role conflict), and the excess of roles played by individuals at certain times (role overload). Some factors that influence employee performance levels are role conflict, role ambiguity, and role overload (Fogarty *et al.*, 2000). When an auditor gets a lot of pressure from workload, time, boss, and client, the pressure will affect the role and actions of the auditor, where the auditor will take action to reduce audit quality in order to reduce the pressure

received.

Role conflict occurs when there are conflicting orders received by someone directly and indirectly, which result in one of the orders being impractical (Winidiantari and Widhiyani, 2015). The auditor will experience a decrease in concentration and lack of comfort at work when he gets a role conflict, thus affecting the quality of the audit results (Al Azhar, 2013). As a member of the profession, the auditor must act according to the professional code of ethics to complete the work according to applicable audit standards. However, when the auditor acts as an employee in a company, the auditor must obey orders from top management who usually has to make the auditor not carry out audit procedures correctly. These two roles cause the auditor to be in a conflicting position because these create a role conflict in the individual.

The failure of an individual to carry out his role is because of the lack of clarity in the role he is carrying out. An auditor often has little information about the job including the limits on what responsibilities he can do. When role ambiguity occurs, it hinders the auditor's efforts to improve performance, because it has the potential to hinder decision making, arises frustration, erodes self-confidence, and ultimately affects performance.

Role workload is often experienced by auditors during the "peak season" where the work must be completed at a certain time with more workload. This can trigger auditors to take action to reduce audit quality. If top management at a public accounting firm cannot divide roles in accordance with the competencies of each individual, the work will not be completed on time or the quality of work results is not in line with expectations.

The quality of an auditor's work is related to the behavior of the auditor, where the quality of work can be achieved by the presence of actions or behaviors that involve audit activities. Research conducted by (Donnelly *et al.*, (2003) found that the low quality of auditor's work has an effect on higher deviant audit behavior. Auditors will experience role stress, so that the auditors can take reduced audit quality (RAQ).

Research conducted by (Chong and Monroe, 2015), (Patria *et al.*, 2016), (Winidiantari *et al.*, 2015), and (Wiratama *et al.*, 2019) found that role conflict and role ambiguity had no significant influence on audit quality. Research conducted by (Gunawan and Ramdan, 2012) and (Firdaus, 2012) found the same thing that role conflict had no significant effect on the quality of auditor's work. Research conducted by (Putra, 2012) and (Fanani *et al.*, 2008) also found that role ambiguity had no significant effect on the quality of auditor's work. Research conducted by (Firdaus, 2012) and (Gunawan and Ramdan, 2012) found that role overload had no significant effect on auditor's work quality.

Research conducted by (Sari and Suryanawa, 2016) and (Jones *et al.*, 2012) found that role conflict and role ambiguity had a significant effect on the quality of auditor's work. Research conducted by (Fanani *et al.*, 2008) found the same thing that role conflict had a significant effect on the quality of auditor's work. Research conducted by (Utami and Nahartyo, 2013) and (Gunawan and Ramdan, 2012) found that role ambiguity had a significant effect on the quality of auditor's work. Research conducted by (Sari *et al.*, 2016) and (Fogarty *et al.*, 2000) found that role overload had a significant effect on auditor's work quality.

There have been inconsistencies in the results of previous studies related to the role stress, therefore researchers raised this topic because it has been interesting for more than three decades and extensively studied in other countries. This study refers to previous research conducted by (Smith and Emerson., 2017). There are several factors that influence the reduced audit quality that can be measured based on research conducted by (Smith and Emerson, 2017).

Based on the background above, the problem in this study is “Do role conflict, role ambiguity, and role overload have an effect on reduced audit quality?” The purpose of this study is to find out and obtain empirical evidence about the effect of role conflict, role ambiguity, and role overload on reduced audit quality.

The theory that supports this research is role theory, which is related to the role that will be carried out by auditors. Auditors will meet and liaise with various clients. Auditors must be able to establish good relationships, adjust and behave according to a code of ethics in order to be able to carry out audit procedures according to audit standards. However, not all independent auditors are able to carry out their roles properly. When experiencing failure, the auditors will get stress due to the roles. Role conflict, role ambiguity, and role overload can cause the auditors to take reduced audit quality.

Roles reflect a person's position in the work environment with rights and obligations, power and responsibilities, which are always related to others. According to (Kahn *et al.*, 1964), individuals are social actors who learn behaviors that fit the position occupied in society.

Roles consist of four groups (Biddle and Edwin, 1966): a) people who take part in social interactions, role theory can actually be applied to analyze each relationship between two people or between many people b) the behavior that appears in the interaction, there are five terms about behavior in relation to the role, namely the expectations of others about behavior, norms are a necessity that accompanies a role, the form of behavior in the role, goals or end results given, how to achieve goals or results, and finally there is an assessment and sanctions that can come from other people as well as within yourself, c) the position of people in behavior, a group of people who are jointly (collectively) recognized difference from other groups based on the nature they have together, the same behavior they do, and other people's reactions to them together, and d) the relationship between people and behavior, relationships that can be proven to exist or not exist and can be estimated strength is the link between people with behavior and behavior with behavior. The criteria for establishing links are based on similarity, dependency, or a combination of similarity and dependency. In order to avoid work errors or repetition in the audit process, appropriate roles are required for each individual, so that they can carry out the tasks within the specified portion or limit.

Role theory is based on the stages of the role that is, the process cycle between the conveyor of the role with the intended individual. According to this theory, the role conveyor has expectations of the individual's behavior in question and seeks to influence the behavior of the individual by conveying information about the role expectation that he must carry out. This individual can respond by accepting or rejecting based on perceptions about the conveyor of the role (Wiratama *et al.*, 2019).

According to (Biddle and Edwin, 1966) there are five terms about behaviour related to roles: a) expectations about the role, namely the expectations of others about appropriate behavior, which should be shown by someone who has a certain role, b) norm, the norm is just one form of hope, c) form of behavior in the role, the role is seen from the basic objectives or the end result, regardless of how to achieve these goals or results. Even so, there are certain ways in a role that gets sanctions from the community, d) assessment and sanctions, assessment and sanctions are rather difficult to interpret if related to the role. (Biddle and Edwin, 1966) argues that these two things were based on the expectations of the community or others related to the norm. Based on the norm, if the community gives a positive or negative impression on a behavior. This positive or negative impression is called role assessment. Meanwhile, what is meant by sanctions is the community's efforts to maintain positive values so that the manifestation of roles is changed in such a way that what is considered negative can be positive.

Reduced audit quality is one of the dysfunctional behaviors or intentional behavior during the audit by not carrying out audit procedures in accordance with audit standards, which can indirectly reduce audit quality. Reduced audit quality occurs because auditor deliberately reduces audit procedures. This can cause audit evidence to be incompetent and cannot be relied on in detecting material misstatements in the financial statements, which ultimately cannot be relied on as a basis for issuing opinions / results of audit quality because it can increase the risk of inaccurate opinions and harm users of financial statements (Coram *et al.*, 2008). Actions or behaviors included in the reduced quality audit are accepting client's weak explanations, making superficial reviews of client documents, signing prematurely at the audit procedure step, and reducing sampling (Smith and Emerson, 2017).

(Griffin and Moorhead, 2014), define stress as a psychological response to demands that have certain rules that will burden or exceed the capacity of people or resources. Stress is built on the concept of role, whenever there is a conflict or mismatch between one's own expectations or those expected by others, it will potentially cause stress. Stress will have an impact on performance and commitment, because it should be a concern for the organization, managers, and workers themselves. The cause of stress at the individual level covers (Colquitt *et al.*, 2013).

Role conflict refers to a mismatch between the expectations of the individual and the delivery of the role being carried out. (Wiguna, 2014) argues that individuals will experience role conflict if they receive orders that are not in accordance with applicable regulations or individual desires themselves. Role conflict is a condition where a person receives two orders from management or the company simultaneously and the person is not able to carry out both orders at once.

(Wijono, 2011), argues about role conflict, there are four variables that affect role conflict in organizations: a) have an awareness of the occurrence of role conflict, when an individual experiences a mismatch of the role he is playing, then the individual needs to have awareness through introspection that the role he plays will make him experience role conflict that can disrupt himself and the organization, b) accept the conditions and situations if conflicts arise that can create pressures at work, c) have the ability to tolerate stress, an employee does not work for himself but must also be able to work with others. For this purpose, employees usually have the ability

and effective ways to be able to tolerate stress so that they can work more productively and reduce the existence of conflict within themselves, d) strengthen personal attitudes or traits more resilient in dealing with conflicts that arise in the organization.

Someone who is involved in role conflict will have a negative impact on individual behavior that can reduce work motivation, such as work conflict, decreased job satisfaction, and employee withdrawal which ultimately have an effect on the decline in individual performance (Yustina, 2016). According to (Wiratama *et al.*, 2019), role conflict has a positive but not significant effect on reduced audit quality, where the role conflict experienced by the auditor will not directly make the auditor take dysfunctional actions. Research conducted by (Aprimulki *et al.*, 2017) shows that auditor performance will decrease when role conflict in individuals increases. So, the hypothesis can be formulated as follows:

H1: Role conflict has an influence on reduced audit quality

Role ambiguity occurs when a person does not have clear information in carrying out his role in the organization (Kahn *et al.*, 1964). Role ambiguity arises because there is no clear information conveyed by the role giver and a lack of knowledge about the roles that must be performed. This can cause someone to not know how the function or task of the role properly and not carry out as the role must be carried out. Role ambiguity can also hinder efforts in improving one's performance, because it has the potential to hinder decision making, cause frustration, erode self-confidence, and ultimately affect performance.

The results of research conducted by (Sari and Suryanawa, 2016) show that partially, role ambiguity has a significant negative effect on auditor performance. These results are consistent with the results of research conducted by (Safitri, 2015) that the higher the ambiguity of the auditor's role, the lower the auditor's performance, thus increasing the occurrence of reduced audit quality practices (Wiratama *et al.*, 2019). So the hypothesis can be formulated as follows:

H2: Role ambiguity has an influence on reduced audit quality

Role overload occurs when the workload or role given to an individual is excessive, and the individual is faced with a lot of work or roles that must be completed at a certain time. According to (Schick *et al.*, 1990), role overload is a reasonable situation where an individual can complete a number of tasks if the tasks are done one by one, but the tasks will become obstacles or difficult if those tasks must be carried out simultaneously in the allotted time and the existence of a discrepancy or the inability of an individual to resolve (Fogarty *et al.*, 2000).

Role overload in the independent auditor's work environment occurs during the "peak season" which requires the auditor to audit the Company's year-end financial statements. "Peak season" occurs in October - April, where the auditor is burdened with work that exceeds his ability or is faced with many roles that must be completed within the time limit specified, in addition to the limited resources and capabilities of the independent auditor.

The results of the studies conducted by (Aprimulki *et al.*, 2017) and (Yustina,

2016) show that there is a decrease in the quality of performance of the auditor, if the auditor is given a workload that exceeds his capacity. If stress occurs continuously, there will be a reduced personal accomplishment, which in turn will reduce job satisfaction and the desire to survive in the company. So, the hypothesis can be formulated as follows:

H3: Role overload has an influence on reduced audit quality

METHODOLOGY

The population used in this study is the Auditors working at Public Accounting Firms in the city of Surabaya and Sidoarjo. The unit of analysis in this study is individuals, namely auditors at various levels of position: Junior, Senior, Supervisor, Manager, and Partner. Samples taken must represent the population. The sampling technique used is purposive sampling method.

The type of data used in this study is primary data obtained from questionnaires distributed to Independent Auditors working at Public Accounting Firms in the city of Surabaya and Sidoarjo through Google form. The questionnaires distributed to respondents consist of 3 (three) items of questions regarding role conflict, 3 (three) items of questions regarding role ambiguity, 4 (four) items of questions regarding role overload, and 5 (five) items of questions regarding reduced audit quality. The questions on the questionnaire are presented using a Likert scale. The questionnaires that have been filled out by the respondents will be selected first, so that the questionnaires that are incomplete and incompatible with the population and the sample are not included in the analysis. Data collected in this study are processed using STATA 14. The data analysis technique used in this study is multiple linear regression analysis.

The measurement of the dependent variable is done using five Likert scales. The measurement of the dependent variable of reduced audit quality is carried out using measurements of a five-item version based on research conducted by (Otley and Pierce, 1996).

Table 2. Questions in the questionnaire related to the instruments of Reduced Audit Quality

NO.	QUESTION (How far have you experienced these)
1.	Accepting client's explanations
2.	Failed to review accounting principles
3.	Reviewing documents superficially
4.	Signing prematurely at the audit step
5.	Reducing the level of work within reasonable limits (determining the number of samples)

Source: (Processed Data, 2019)

Role conflict occurs when an individual gets two different commands simultaneously so that there is one role that is overlooked. If the top management

conveys different orders in one case, this can cause low-level auditors to experience role conflict, which in the end there is one role or obligation that must be done, but it is hampered because of different role orders from top management.

The independent variable of role conflict is measured using five Linkert scales. The measurement of the independent variable of role conflict is carried out using three items of measurement taken from (Smith and Emerson., 2017).

Table 3. Questions in the Questionnaire related to the instruments of Role Conflict

NO.	QUESTIONS (How far have you experienced these)
1.	Completing work without supporting documents or data
2.	Accepting different orders from two people.
3.	Overall, often receiving conflicting directions.

Source: (Processed data, 2019)

Role ambiguity arises because there is no clear information conveyed by the role giver and a lack of knowledge about the role that must be performed. If a low-level auditor who has no experience is immediately deployed in the field without training or clear role, the auditor will not know whether the role carried out is in accordance with applicable standards or not.

The independent variable of role ambiguity is measured using five Linkert scales. The measurement of the independent variable of role ambiguity is carried out using three items of measurement taken from (Smith *et al.*, 2017).

Table 4. Questions in the Questionnaire related to the instruments of Role Ambiguity

NO.	QUESTIONS (How far have you experienced these)
1.	In my work, the goals / objectives are clearly planned
2.	I know my performance
3.	I know what the company expects from me

Source: (Processed data, 2019)

Role overload arises when the amount of burden or roles received by an individual is too much, causing the individual to not be able to complete / do the role effectively. The auditor will get role overload during the "peak season". If there is no division of tasks in accordance with the auditor's competence, the role given cannot be performed as expected.

The independent variable of role overload is measured using five Linkert scales. The measurement of the independent variable of role overload is carried out using four items of measurement based on research conducted by (Smith *et al.*, 2017).

Table 5. Questions in the Questionnaire related to the instruments of Role Overload

NO.	QUESTIONS (How far have you experienced these)
1.	At the same time, I was responsible for a number of projects or assignments that were barely manageable
2.	I just have more work to do than the work that can be done on a normal day
3.	Do not have enough time to rest
4.	The company gave me an excessive workload.

Source: (Processed data, 2019)

THE RESULTS OF STATISTICAL AND DISCUSSION

Based on the data obtained from the distribution of questionnaires to auditors working at Public Accounting Firms in Surabaya and Sidoarjo through Google form, the researchers managed to collect as many as 44 answers to the questionnaire received. In the first stage of the study, a descriptive statistical test was conducted. The results of the descriptive analysis of the research variables are as follows:

Table 6. Descriptive Analysis of Research Variables

Descriptive Statistics					
	N	Min	Max	Mean	Std. Deviation
Role Conflict	44	2.00	4.00	3.0000	0.91499
Role Ambiguity	44	3.00	5.00	4.3409	0.52576
Role Overload	44	2.00	5.00	3.8409	0.56828
Reduced Audit Quality	44	2.00	5.00	3.3409	0.80531

(Processed data, 2019)

The number of samples used in this study is 44 samples. Table 6 above gives a description of the dependent variable of reduced audit quality and the independent variables of role conflict, role ambiguity, and role overload. For the independent variable of role conflict, the lowest value is 2.00 and the highest value is 4.00. Variation of data on the variable of role conflict is small or the data is homogeneous, because the value of the standard deviation obtained is 0.91499 lower than the average value of 3.0000. For the independent variable of role ambiguity, the lowest value is 3.00 and the highest value is 5.00. Variation of data on the variable of role ambiguity is small or the data is homogeneous, because the value of standard deviation obtained is 0.52576 lower than the average value of 4.3409. For the independent variable of role overload, the lowest value is 2.00 and the highest value is 5.00. Variation of data on the variable of role overload is small or the data is homogeneous, because the value of standard deviation obtained is 0.56828 lower than the average value of 3.8409. For the dependent variable of reduced audit quality, the lowest value is 2.00 and the highest value is 5.00. Variation of data on the dependent variable is small or the data is homogeneous, because the standard deviation obtained is 0.80531 lower than the average value of 3.3409.

Table 7. Pearson’s test correlation of research variables (N=44)

Variable	Reduced Audit Quality			
	Coef.	Std. Err.	t	P>t
Role Conflict	-0.0733403	.1756593	-0.42	0.679
Role Ambiguity	-0.8381832	.2296903	-3.65	0.001***
Role Overload	0.2657422	.1653056	1.61	0.116
_cons	2.008.598	3.318.149	6.05	0.000
F	0.0052			
R ²	0.2701			
N	44			
Normality	0.8486			

(Processed data, 2019)

p-values in parentheses * *p* < 0.1, ** *p* < 0.05, *** *p* < 0.01

Table 8. Above displays the Pearson’s correlation matrix to determine the strength of the relationship between variables. Role ambiguity has a negative correlation with reduced audit quality with a significance level of 10%. This shows that the low percentage of role ambiguity will increase the auditor’s actions to carry out reduced audit quality.

Table 8. Results of OLS Regression

	Y	Conflict	Ambiguity	Overload
Y	1.000			
Role Conflict	0.092 (0.553)	1.000		
Role Ambiguity	-0.469*** (0.001)	-0.072 (0.641)	1.000	
Role Overload	0.164 (0.288)	0.480*** (0.001)	0.112 (0.471)	1.000

(Processed data, 2019)

t statistics in parentheses. * *p* < 0.1, ** *p* < 0.05, *** *p* < 0.01

Table 8 above presents the results of OLS (Ordinary Least Square) regression on the effect of role conflict, role ambiguity, and role overload on reduced audit quality. Based on the OLS regression model, the independent variables are able to explain the dependent variable by 0.2701 or 27.01%, while the remaining 72.99% can be explained outside the research variables. Normality test in the regression model shows the significance level of 0.8486, or above 5%, so it can be concluded that the research data is normally distributed.

The results of this study are in line with the results of previous studies conducted by (Gunawan and Ramdan, 2012) and (Firdaus, 2012) that role conflict has no

significant effect on the quality of auditor work. It is found that the coefficient value of role conflict is negative, or -0.0733, and not significant ($t = -0.42$). This finding shows that H1 is rejected. Role conflict has no effect on reduced audit quality because when auditors follow audit procedures that do not conflict with audit standards and receive full support from management, the auditors will not experience role conflict, so that reduced audit quality action during the audit procedure is not necessary.

The results of this study are in line with the results of previous studies conducted by (Putra, 2012) and (Fanani *et al.*, 2008) that role ambiguity has no significant influence on the quality of auditor work. It is found that the coefficient value of role ambiguity is negative, or -0.8381, and not significant ($t = -3.65$). This finding shows that H2 is rejected. Role ambiguity has no effect on reduced audit quality because the auditors will carry out their role in the organization if they get the information or tasks that are given correctly. The auditors will be fast and confident in making decisions that will improve the performance of the auditors, so that the reduced audit quality action at the time of the audit procedure does not need to be done.

The results of this study are in line with the results of previous studies conducted by (Sari and Suryanawa, 2016) and (Fogarty *et al.*, 2000) that role overload has a significant effect on the quality of auditor work. It is found that the coefficient value of role overload is positive, or 0.2657, and significant ($t = 1.61$). This finding shows that H3 is accepted. Role overload has an effect on reduced audit quality, because during the "peak season" management gives a heavier workload than during the "low season". During peak season auditors are often given little deadlines and have to audit a variety of different companies. Management often assigns tasks to junior auditors with a heavy workload and must be willing to work overtime to complete all audit procedures. Therefore, when management cannot provide a portion of work in accordance with the potential level of each auditor, the auditor will carry out reduced audit quality in order to complete all audit procedures on time.

Table 9. Robustness Test

Variable	Reduced Audit Quality			
	Coef.	Std. Err. Robust	T	P>t
Role Conflict	-0.0733403	0.1709386	-0.43	0.670
Role Ambiguity	-0.8381832	0.2176757	-3.85	0.000***
Role Overload	0.2657422	0.1646763	1.61	0.114
_cons	2.008.598	3.133.902	6.41	0.000
N	44			
R ²	0.2701			
F	0.0019			

(Processed data, 2019)

***p*-values in parentheses * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$**

Table 9 above shows the results of the robustness test of regression. The regression testing usually finds things that are violated in classical assumption test. This test is carried out to reduce bias on the results of research. It is important to analyze the data affected by outliers and minimize the influence of outliers on the model so that the best model will be obtained. This finding is also strong and almost there is no difference from OLS regression.

CONCLUSION

In accordance with the test results in this study, it can be concluded that role conflict has no significant effect on reduced audit quality. This result is supported by the results of research conducted by (Gunawan and Ramdan, 2012) and (Firdaus, 2012) that role conflict has no significant effect on the quality of auditor work. Role ambiguity has no significant effect on reduced audit quality. This result is supported by the results of research conducted by (Putra, 2012) and (Fanani *et al.*, 2008) that role ambiguity has no significant effect on the quality of auditor work. Role overload has a significant effect on reduced audit quality. The result of this research is in line with the results of previous studies conducted by (Sari Suryanawa, 2016) and (Fogarty *et al.*, 2000) that role overload has a significant effect on the quality of auditor work.

It is suggested that future studies add other variables such as burnout and resilience, because the (Smith and Emerson, 2017) study states that burnout is a mediating factor that can affect audit quality deterioration actions, and resilience can be an inhibiting factor for auditors to take audit reduction. Expand the research area to outside the city of Surabaya and Sidoarjo, so that the research results can be generalized. The time for distributing questionnaires should not be during the peak session from November to March because this will result in some Public Accounting Firms rejecting or only part of the questionnaire that will be answered.

This study can provide theoretical implications for the development of science in the field of auditing, especially the development of role theory so that the results of this study can be used as academic learning material, there are factors that influence the occurrence of reduced audit quality, such as role overload. This research is also expected to be used as a reference for future research development.

This research can also have practical implications on the auditor profession at the Public Accounting Firm to be able to take preventive and corrective measures for stress. For this reason, KAP needs to conduct internal training in addition to existing external training, train cooperation, hone the ability to socialize auditors, provide recreation, do a good division of work, and improve healthy lifestyles. The implications of this practice are also expected to be a lesson for the Indonesian Institute of Certified Public Accountants to be able to make standard rules that impose strict sanctions on each KAP and its auditors who conduct reduced audit quality.

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