

## Ambiguity, Role Conflict towards Independence Commitment with Competence Mediation and Religiosity Moderation

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**Abstract:** This study aims to determine role ambiguity and role conflict on independence commitment with internal auditor competence as a mediating variable and the level of religiosity as a moderating variable. The population in this study were all employees of the Directorate General of Taxes throughout Indonesia. The sample in this study is the head of the internal control section and the directors of the Directorate General of Taxes. The questionnaires returned in this study amounted to 123 research samples. The results of this study indicate that role ambiguity and role conflict have a significant negative effect on the independence commitment of DGT UKI officers. The mediating variable of competence level of internal auditors cannot increase the commitment to independence. The moderator variable of religiosity level cannot have a significant impact on independence commitment.

**Keywords:** independence commitment, role ambiguity, role conflict, internal audit, public sector accounting.

**Abstrak:** Penelitian bertujuan untuk mengetahui ambiguitas peran dan konflik peran terhadap komitmen independensi dengan kompetensi internal auditor sebagai variabel mediasi dan tingkat religiusitas sebagai variabel moderasi. Populasi dalam penelitian ini adalah seluruh pegawai Direktorat Jenderal Pajak di seluruh Indonesia. Sampel dalam penelitian ini adalah kepala bagian pengendalian intern dan para direktur Direktorat Jenderal Pajak. Kuesioner yang dikembalikan dalam penelitian ini berjumlah 123 sampel penelitian. Hasil penelitian ini menunjukkan bahwa ambiguitas peran dan konflik peran memiliki pengaruh negatif signifikan terhadap komitmen independensi petugas UKI DJP. Variabel mediasi tingkat kompetensi auditor internal tidak dapat meningkatkan komitmen independensi. Variabel moderator tingkat religiusitas tidak dapat memberikan dampak yang signifikan terhadap komitmen independensi.

**Kata Kunci:** komitmen independensi, ambiguitas peran, konflik peran, audit internal, akuntansi sektor public.

## INTRODUCTION

An organization needs an internal control unit to independently assess whether operational management activities have been carried out effectively, efficiently, and comply with regulations. Internal control must be filled by people who have competence and integrity. Organizational leaders can take a role in the realization of the goals that have been set. Currently, government institutions are also required to carry out bureaucratic reforms, one of which aims to improve the performance, efficiency, and effectiveness of the institution. In 2011 (Keputusan Menteri Keuangan, 2011) Number 152/KMK.9/2011, the Ministry of Finance mandated the establishment of a special unit at each level of the work unit tasked with monitoring the internal control function. The formation of this kind of unit is a new thing in the practice of public organizations, although it has been widely applied to private organizations. This practice refers to the *best practices* of the concept of *three lines of defense* (Institute of Internal Auditors 2006) in modern organizations to improve organizational control.

The Directorate General of Taxes (DGT) as one of the directorates general under the Ministry of Finance has formed a unit that handles internal control called the Internal Compliance Unit (UKI). According to ((Pajak, 2012) number KEP-238/PJ/2012 concerning the Implementation of Internal Control within the Directorate General of Taxes, it is stated that this internal control is carried out by UKI on all business processes and activities in carrying out the duties and functions of the Directorate General of Taxes. UKI officers as internal auditors are responsible for maintaining their independence under any conditions so that opinions, conclusions, considerations, and recommendations from the results of the examinations carried out are impartial and are seen as impartial to any party.

The basic position of the internal auditor's role can create a challenge for them to maintain independence (Bandiyono, 2020) First, the complex conditions and changes in the internal auditor's operational environment, including complexity and changes in regulations and technology, can increase the possibility the occurrence of role ambiguity (Atmadja and Saputra, 2018) (Yasa, 2017) defines role ambiguity as a condition in which information relating to a particular role is lacking or unclear. Role ambiguity reduces the level of certainty whether the information obtained in the examination is objective and relevant Second, the role of internal auditors contains conflicts (Atmadja and Saputra, 2018). Role conflicts in the internal auditor environment can come from conflicts that come from the role in conducting audits and the role in providing consulting services In the audit role, internal auditors must maintain independence by t does not base their audit judgment on the object of examination. However, the internal auditor in the consulting role must cooperate and assist the object of examination (Shbail et al., 2018). These two challenges can affect the commitment of the independence of UKI officers as internal auditors.

Independence is very important for UKI officers because it involves findings from observations, checks, and others. UKI officers are required to make, sign, and comply with an integrity pact which contains a statement that UKI officers always maintain their integrity and independence, apply the principle of *due professional care*, and have a professional attitude. In carrying out their duties, UKI officers also experience two challenges experienced by internal auditors that can affect the independence commitment of UKI officers, namely role ambiguity and role conflict.

The level of religiosity of an auditor determines the final decision of an audit. Auditors who have a high level of religiosity are very careful in making decisions or policies. Religion and belief are moral concepts and attitudes. The character of an auditor is formed based on the beliefs held.

The competence of an auditor is also very influential on policies, decisions, analysis, and independence. Experience, level of education, and training obtained greatly affect a person's independence. Policy intervention in an organization is very common, especially carried out to secure a leadership policy. Employees and leaders of an organization or institution who have competence and integrity are difficult to intervene or intervene so that policies and decisions taken will be influenced by anyone.

Based on the description above, the author wants to test and obtain empirical evidence regarding the Effect of Role Ambiguity and Role Conflict on the Commitment of Independence of the Internal Compliance Unit Officer of the Directorate General of Taxes with Internal Auditor Competence as a Mediation Variable and Religiosity Level as a Moderator Variable.

## THEORYTICAL REVIEW

**TheoryRole.** Is a viewpoint in sociology and social psychology that considers most of the daily activities performed by specified categories of socially eg mother, manager, and teacher. Role theory is a combination of various theories, orientations, and disciplines. Apart from psychology, role theory originated from and is still used in sociology and anthropology (Taminiau and Heusinkveld, 2017). (Shbail et al., 2018) introduced role theory to the organizational behavior literature. They state that an organizational environment can influence each individual's expectations regarding their role behavior. These expectations include norms or pressures to act in certain ways. Individuals receive the message, interpret it, and respond in a variety of ways. Problems arise when the message sent is not clear, not direct, cannot be interpreted easily, and does not match the comprehension of the recipient of the message. As a result, the message is considered ambiguous or contains elements of conflict.

**Role Conflict.** Role conflict is a psychological symptom experienced by auditors that can cause discomfort at work and have the potential to reduce work motivation. Role conflict harms auditor behavior, such as the emergence of work dependence, decreased commitment to the organization, and a decrease in overall performance (Mukhtaruddin et al., 2019). Differences in expectations for activities related to the roles carried out will result in pressure on role holders to show better performance with one another. (Shbail et al., 2018) said that "Individual role conflict is something that occurs when an individual faces uncertainty about the work he expects to do, when various job demands conflict with each other or when the individual is expected to do more than his ability." Conflict in each individual is caused because the individual must assume two different roles at the same time. When the behavior expected by individuals is inconsistent, they can experience stress, feel dissatisfied, and their performance will be less effective than if these expectations do not contain conflict. In other words, role conflict can reduce a person's level of commitment to independence (Lenz and Hahn, 2015). According to (Ratnawati, 2020) role conflict is measured using the following dimensions: 1. Human Resources 2. Rules Override 3.

Unnecessary Activities 4. Unclear Directions. In this study, role conflict is measured by three dimensions: *inter-role conflict*, *intra-sender role conflict*, and *personal role conflict* as developed by (Salean et al., 2020).

**Role Ambiguity.** (Robbins and Judge, 2015) states that role ambiguity is created when role expectations are not clearly understood and the employee is unsure what to do. (Amiruddin, 2019) Role ambiguity is felt by a person if he does not have enough information to be able to carry out his duties, or does not understand or realize the expectations related to a particular role. said, "don't know what to do". Ambiguity is often frowned upon and quite stressful for many people but it is also often unavoidable. (Shbail et al., 2018) suggest that role ambiguity can also increase the possibility of a person being dissatisfied with his role, experiencing anxiety, distorting facts, and decreasing performance. Therefore, role holders who face role ambiguity may find it difficult to maintain their commitment to remain independent. According to (Novriansa and Riyanto, 2016) prolonged role ambiguity can lead to the following: 1. Job dissatisfaction 2. Eroding self-confidence 3. Inhibiting job performance. Role ambiguity is measured using 6 dimensions introduced by (Abbas et al., 2017) namely (1) guidelines (guidelines), (2) tasks (task), (3) authority (authority). ), (4) responsibilities, (5) standards, and (6) time. The role ambiguity instrument is in the form of a statement consisting of 5 items for the guidance dimension, 4 items for the task dimension, 3 items for the authority dimension, 3 items for the responsibility dimension, 3 items for the standard dimension, and 3 items for the time dimension. no role ambiguity. Based on a 7-point Likert scale, a score of 7 indicates a very low role ambiguity and a score of 1 indicates a very high role ambiguity.

**Internal Auditor Competence.** According to (Endaya and Hanefah, 2016) internal auditors are auditors who work in companies (state and private companies) whose duties the main thing is to determine whether the policies and procedures set by top management have been complied with, determine whether or not the protection of organizational assets is good, determine the efficiency and effectiveness of organizational activities procedures, and determine the reliability of information produced by various parts of the organization. Generally, the users of internal auditor services are the Board of Commissioners or the President Director of the Company. According to (Li et al., 2018) the competence of internal auditors is: "The ability to carry out work or tasks based on skills and knowledge and supported by work attitudes determined by work. Competence shows certain knowledge, abilities, and attitudes of a profession in certain skill characteristics.

**Level of Religiosity.** (Leventis et al., 2018) defines religiosity as a condition that exists within a person that encourages him to behave following the level of obedience to religion. Religiosity is behavior that comes directly or indirectly from God. (Mostafa et al., 2020) grouping the dimensions or aspects of religiosity into five, the five aspects or dimensions are 1) Religious Belief (The Ideological Dimension) Religious belief (the ideological dimension) or also called the belief dimension 2) Religious Practice (The Ritual Dimension) 3) Religious Feeling (The Experiential Dimension) 4) Religious Knowledge (The Intellectual Dimension, 5) Religious Effect (The Consequential Dimension).

**Commitment to Organizations.** The independence commitment variable is operationalized by adapting the organizational commitment scale (Kaur and Sharma, 2015) (Malaysia, 2016) also developed a professional commitment scale using the three dimensions of commitment developed by Porter et al. (Ahmad, Zaini., Taylor, 2009), namely: Strong belief, acceptance of a professional code of ethics related to the value of professional independence, and a willingness to strive as expected to fulfill the basic principles of the profession to maintain independence, and a strong individual desire to be independent at all times.

## METHODS

**Data Collection Methods.** The data collection method used in this study was using a questionnaire. The content of the questionnaire was adopted from the research questionnaire conducted (Ahmad and Taylor, 2009). The questionnaire contains the effect of role ambiguity and role conflict on the commitment of the independence of the officers of the internal compliance unit of the Directorate General of Taxes with human resource competence as a mediating variable and the level of religiosity as a moderator variable which then made some adjustments to the contents of the questionnaire according to the object of research conducted by the researcher. Researchers distributed questionnaires to UKI officers of the Directorate General of Taxes in the form of questions containing data about respondent demographics and *items* related to role ambiguity, role conflict, commitment to independence, the competence of internal auditors, and level of religiosity. Before giving the questionnaire to the respondent, it was tested first to ensure that the sentences in the questionnaire were easily understood by the respondent and followed the variables that represented the question.

**Population and Sample.** The population in this study were all employees of the Directorate General of Taxes throughout Indonesia. The sample of this research is the head of the internal control section and the directors of the Directorate General of Taxes. The questionnaires returned in this study amounted to 123 research samples.

**Data Analysis.** The collected questionnaires were then processed with the help of SEM PLS software to test the hypotheses in this study. The tests carried out include validity tests, reliability tests, assessing the inner model, total indirect effects, and specific indirect effects.

### Thinking Framework and Research Model.

**Role Conflict Against Independent Commitment Role.** conflict is defined as a situation where individuals are faced *with role expectations* with different. The role conflict experienced by the auditor can damage the independence and ability of the auditor to conduct a reasonable audit (Koo, 1999). If internal auditors try to maintain their professional ethical attitude, it will jeopardize the position of the internal auditor, so that the internal auditor becomes vulnerable to pressure from management and results in a decreased commitment to independence (Koo, 1999). In practice in the field, there is a high possibility that the UKI officer does something that is acceptable to superiors but is prohibited in the code of ethics. In addition, the opportunity to ignore the code of ethics and approve requests



from superiors which results in decreased reporting of violations, non-conformances, and weaknesses in the internal control system. According to research (Sindudisastra, and Rustiana, 2014), it is concluded that an internal auditor has a high role conflict, resulting in a decrease in his independence commitment. Results of the study (Syahdewi et al., 2017) showed a positive and significant influence between the conflicting roles of the commitment of the Independence of

**Ambiguity Role Of Commitment Independent.** (Robbins, 2001) states that role ambiguity arises when the expected role (*role expectation*) is not clearly understood and someone is not sure what he was doing. In the research of Schuller, Beehr, and Babin (Goulimari et al., 2004), it was found that role ambiguity resulted in low job satisfaction, *absenteeism*, *low involvement*, and work pressure. Therefore, the existence of role ambiguity can affect the attitudes and perceptions of UKI officers on duty. In practice in the field, several UKI officers do not have the UKI Action training experience so it is possible for employees not to understand what must be done in carrying out their work. This can affect the attitudes and perceptions of UKI officers on duty. The results of the study (Sindudisastra and Rustiana, 2014) stated that an internal auditor who has a level of ambiguity is allegedly going to reduce the level of commitment to independence. The results (Syahdewi et al., 2017) partially have a significant impact on Role Ambiguity of Independence Commitment on Independent.

**Role Conflict Commitment with Internal Auditor Competence as a Mediation Variable.** Role conflict in an organization often occurs because expectations and reality are very opposite. The interests of the leadership and individual auditors are very vulnerable to role conflicts. The organization will cover up any shortcomings in front of the community or leaders for the sake of imaging an institution or organization. Role ambiguity occurs because the organization/institution is closed to information so that the auditor does not have sufficient information to make a policy. Auditor competence is expected to be able to cover the shortcomings caused by role conflict and role ambiguity so that the independence commitment is still maintained. Research (Fanani, 2008) states that role conflict has a negative and significant effect on auditor performance. This shows that role conflict, which is a psychological symptom experienced by auditors, arises because of two sets of conflicting demands that cause discomfort at work and can potentially reduce work motivation, thereby reducing overall performance. Research (Chosiana and Saad, 2014) states that auditor competence has a very positive and significant effect on the resulting decisions.

**Role Ambiguity Against Independent Commitment with Internal Auditor Competence as a Mediation Variable.** According to (Febrianti, 2012) role ambiguity or role ambiguity is a gap between the amount of information a person has and what he needs to be able to carry out his role properly. Role ambiguity can be stressful because role ambiguity prevents individuals from performing their duties and causes feelings of insecurity and uncertainty. Role ambiguity (Wibowo, 2014) occurs when a member of a role sender fails to communicate the expectations of a vocal person. In short, people experience role ambiguity when they do not know what is expected of them. A newcomer often complains about unclear job descriptions and unclear promotion criteria. According to role theory, prolonged

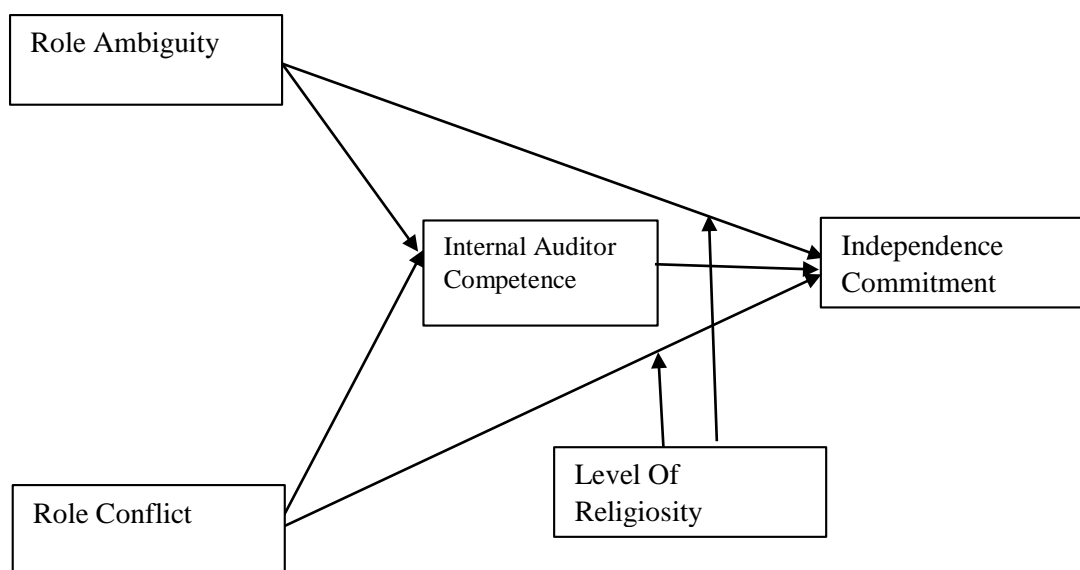
role ambiguity can increase job dissatisfaction, erode self-confidence, and hinder performance. Role ambiguity is a confusion that arises from not knowing what one is expected to perform as a role holder.

**Role Conflict Against Independent Commitment with Religious Level as Moderator Variable.** Employee religiosity is expected to have a more positive impact on the performance of an institution. The higher the employee's religious level, the higher the work ethic, ethics, and morals at work. The results of the study (Ningsih et al., 2018) that religiosity has a negative and significant effect on the work ethic of employees at the Salon and Spa Muslimah House of Aisyah Bogor. The results of the study (Bona et al., 2019) stated that religiosity did not affect audit quality, so the religiosity of the auditors of the Inspectorate General of the Ministry of Education and Culture does not guarantee whether the person concerned will conduct a quality audit.

**Role Ambiguity Against Independent Commitment with Religiosity Level as Moderator Variable** The an ambiguity of a leader's role will have an impact on work results and result in the goals and targets that have been set. The causes of the emergence of role ambiguity according to (Job, 1980) include 1. The vagueness of goals (goals) 2. Vagueness about responsibilities 3. Unclear about work procedures 4. Vagueness about what is expected by others 5. Lack of uncertainty about job performance. Research result (Sataloff et al., 2020) The results of this study indicate that the high and low level of religiosity possessed by the auditor does not affect the auditor in making audit judgments. Research (Nur et al., 2016) shows that role ambiguity has a negative and significant effect on employee performance. The researcher suggests that management should pay more attention to the job description given to employees so that employees do not feel burdened and have jobs that are following the employee's expertise. . According to (Rosidin, 2018) the development of a religiosity-based spirituality model can produce employee performance based on religious spirituality. The form of spirituality-based employee performance on religiosity should be implemented in each government agency. SBR's development model can be implemented, the government agency will produce good governance (good governance), which is free from corruption, collusion, and nepotism.

Author makes a research model as shown in Figure 1. This study used two kinds of variables, namely research: dependent variable: commitment of independence of UKI officers; independent variables: role ambiguity (*role ambiguity*) and role conflict (*role conflict*), the mediating variable is the competence of human resources and the moderator variable is the level of religiosity.

Figure 1. Research Model The Effect of Role Ambiguity and Role Conflict on the Commitment of Independence of the Internal Compliance Unit Officer of the Directorate General of Taxes with Human Resources Competence as a Mediation Variable and the Level of Religiosity as a Moderator Variable.



**Figure 1.** Research Model  
Source: processed by the author

Based on the Literature Review and the framework above, the research hypothesis can be drawn as follows:

H <sub>1</sub>	Role ambiguity affects the commitment of UKI Independence
H <sub>2</sub>	Role conflict affects the commitment of UKI Independence
H <sub>3</sub>	Role ambiguity affects the commitment of UKI Independence with Internal Auditor Competence As a Mediation Variable
H <sub>4</sub>	Role conflict affects the commitment of UKI Independence with Internal Auditor Competence as a Mediation Variable
H <sub>5</sub>	Role ambiguity affects the commitment of UKI Independence with the level of religiosity as the moderator variable
H <sub>6</sub>	Role conflict affects the commitment of UKI independence with the level of religiosity as the moderator variable

**Data Analysis Method.** Hypothesis testing is done by using a multiple regression analysis models. Multiple regression analysis is a regression analysis used to predict one dependent variable based on two or more independent variables. The questionnaire distributed to respondents contained statements using the Likert scale method of 7 (seven) categories referring to research conducted (Ahmad et al., 2009) regarding the effect of role conflict and role ambiguity on internal auditors. The Likert scale is used to measure a person's response or response to social objects (Suliyanto, 2011). The answer to each statement indicates the effect of the indicator on the research variable. Data collection in this assessment is a survey method. The survey method is used to obtain data at the Directorate General of Taxes. PLS-SEM was used as an analytical tool in this study.



## RESULTS

Validity Test The results of the validity test in this study were said to meet the research criteria if the loading factor was above 0.60.(Ghozali, 2014). The complete results of the test validity can be seen in the following table.

**Table 1.** Validity Test

No	Variable	Dimension	Indikator	Score	Results
1	Role Conflict (X1)	Inter-role conflict	Job or career and maintenance of thr home	0.996	Valid
			Job or career and personal activities	0.952	Valid
			Job or career and family responsibility	0.786	Valid
		Intra-sender role conflict	Time conflict	0.872	Valid
			Resource Conflict	0.784	Valid
			Behavioral conflict	0.796	Valid
		Inter-Sender role conflict	Conflict between multiple roles	0.768	Valid
			Different behavior in each position	0.801	Valid
2	Ambiguity Role (X2)	Guidelines	Feeling sure	0.684	Valid
			Unclear plan	0.782	Valid
		Task	Unclear task	0.872	Valid
			Authority is not clear	0.786	Valid
			Guidance is not provided	0.920	Valid
		Authority	Not having enough authority	0.961	Valid
		Responsibilities	The purpose of the role is not clear	0.821	Valid
			It is not clear who should be responsible	0.856	Valid
		Standards	No work standard	0.684	Valid
			Job description is not clear	0.854	Valid
		Time	Have unclear goals	0.771	Valid
			Knowing that it is necessary to divide the time properly	0.782	Valid
3	Competence of Internal Auditor	Knowledge	Procedure knowledge	0.624	Valid
			Knowledge in inspection techniques	0.857	Valid

4	Level of Religiosity		Management principle knowledge	0.786	Valid		
			Basic knowledge		Valid		
			Skill	Ability to carry out physical tasks	0.815	Valid	
		Attitude	Mental readiness to carry out tasks	0.789	Valid		
			Personality	0.697	Valid		
			Awareness	0.689	Valid		
		Experience	Concern	0.781	Valid		
			Length of work	0.801	Valid		
			education and training	0.802	Valid		
		4	Level of Religiosity	Religious Belief	Assignment	0.687	Valid
					Believe in God	0.924	Valid
					Believe in angels	0.806	Valid
					Believe in the Prophet	0.766	Valid
Believe in the word of Allah	0.783				Valid		
Sure there is heaven and hell	0.752				Valid		
Religious Practice	Sure Qada and Qadar			0.821	Valid		
	Carry out worship			0.907	Valid		
	Carry out fasting			0.902	Valid		
	Doing charity			0.932	Valid		
	Reading the holy book			0.952	Valid		
	dhikr			0.899	Valid		
Religious Feeling	Pray			0.879	Valid		
	Feeling close to God			0.719	Valid		
	Feeling that his prayers are often answered			0.876	Valid		
	Feel calm			0.892	Valid		
	Surrender yourself positively			0.856	Valid		
	grateful			0.874	Valid		
Religious knowledge	Always follow religious activities with pleasure			0.758	Valid		
	Basic knowledge about religion			0.618	Valid		
Religious effect	Moral to God			0.717	Valid		
	Morals towards yourself			0.785	Valid		

			Morals towards others	0.768	Valid	
5	Independence Commitment	Strong belief	Trust your friends	0.839	Valid	
			Percaya dengan pengetahuan yang dimiliki	0.735	Valid	
			Kreatif	0.839	Valid	
		Code of Ethics	Employee relations with agencies	0.907	Valid	
			Institutional relationship with employees	0.806	Valid	
			Stak customer eholder	0.756	Valid	
			customer	0.879	Valid	
			Public	0.888	Valid	
			Will hard	Pursue goals until they come true	0.812	Valid
				Never give up	0.782	Valid
Not easily give up	0.901	Valid				

Based on the table above, all research dimensions have a value above 0.60 so it can be stated that all research dimensions are valid and can be used as predictors in this test. Reliability Test. Besides the construct validity test, a construct reliability test was also conducted. The construct reliability test was carried out with two criteria, namely Cronbach's alpha and composite reliability. The construct is declared reliable if Cronbach's Alpha value is above 0.70 and composite reliability is above 0.70 (Ghozali, 2014). The results of the reliability test can be seen in the following table.

**Table 2.** Reliability Test

	<b>Cronbach's Alpha</b>	<b>Composite reliability</b>	<b>Results</b>
Role ConflictRole	0.774	0.845	Reliable
ambiguity	0.826	0.877	Reliable
Independence Commitment	0.914	0.937	Reliable
Level of	0.809	Religiosity 0.879	Reliable
Internal Auditor Competence	0.918	0.966	Reliable

Based on the table above, it can be concluded that all constructs have good reliability so that they can be used for testing structural models.

**The effect of role ambiguity on UKI independence commitment.** Role ambiguity in the organization often occurs if there is overlapping authority. Job descriptions that are not

clear, and the flow of task accountability are still the culprits of ambiguity. Organizational development and organizational downsizing are also frequent causes of role ambiguity. Here is presented the research results more:

**Table 3.** The effect of role ambiguity on UKI independence commitment

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (  O / STDEV  )	P Values
ambiguities of role-> Commitment Independence	-0461	-0460	0082	5592	0000

Based on the table above, it can be explained that the original sample value is (-0.461) meaning that role ambiguity has a negative and significant effect on organizational commitment. This result is following the statement (Kreitner, 2007) if an organization/institution appoints someone who is not clear what the purpose of the role he is playing, does not know to whom he is responsible and who reports to him, the authority given is not sufficient to carry out his responsibilities. the answer is, do not fully understand what is expected of him and does not understand the role of his work in achieving the overall goals of the organization, then role ambiguity has the potential to reduce employee commitment. The results of this study are the following research (Sindudisastra and Rustiana, 2014) which states that when in an organization or institution there is a role ambiguity, it will harm employee independence commitment. The results show that if the role ambiguity increases, the commitment to the independence of the internal auditors will decrease. The same results are also obtained from research conducted (Syahdewi et al., 2017) which states that ambiguity is closely related to commitment to independence. If the internal auditor does not experience role ambiguity in carrying out his duties, his commitment to independence is maintained.

**The effect of role conflict on UKI's independence commitment.** Role conflict occurs when internal auditors receive asymmetric information. Internal auditors need symmetrical information to support the opinions that will be conveyed to the leadership. Role conflicts can occur if the leadership and internal auditors have different opinions on a policy. The complete results of this study are presented in the following table.

**Table 4.** The effect of role conflict on UKI's independence commitment

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (  O / STDEV  )	P Values
Role conflict-> Independence Commitment	-0343	-0344	0.0082	4206	0000

Based on the above table can be described the variable role conflict value (-0.343) which indicates that role conflict has a negative and significant effect on independence commitment. The higher the role conflict occurs in the internal auditor, the lower the commitment to independence. The results of this study are in line with research (Sindudisastra and Rustiana, 2014) which states that role conflicts that occur in internal auditors result in a decrease in their independent commitment. Different results are shown by research (Syahdew et al., 2017) which states that role conflict has a positive and significant effect on independence commitment.

The effect of role ambiguity on independence commitment with internal auditor competence as a mediating variable. To suppress the negative impact of role ambiguity, one of them is to increase the competence of internal auditors. The complete analysis results can be seen in the following table:

**Table 5.** The effect of role ambiguity on independence commitment with internal auditor competence as a mediating variable

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (  O / STDEV  )	P Values
Role Ambiguity-> Internal Auditor Competence->Independence Commitment-	- 0.008	-0.011	0.0022	0.377	0.706

Based on the data above, it shows that the indirect effect of role ambiguity is (-0.008) while the direct relationship of role ambiguity is (-0.461). The data states that the internal auditor competence variable reduces role ambiguity although it is not significant. This means that the more competent the internal auditors will further increase their independent commitment. So it can be said that auditor competence is not a mediating variable in role ambiguity on independence commitment.

The effect of role conflict on independence commitment with internal auditor competence as a mediating variable. To suppress the negative impact of conflict, one of the roles is to increase the competence of internal auditors. The results of the complete analysis are as follows:

**Table 6.** The effect of role conflict on independence commitment with internal auditor competence as a mediating variable

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (  O / STDEV  )	P Values
Role Conflict-> Internal Auditor Competence->Independence Commitment-	-0.003	-0.003	0.0016	0.157	0.875

Based on the data above, it shows that the indirect effect of role conflict is (-0.003) while the direct relationship of role conflict is (-0.343). The data states that the internal auditor competence variable can reduce role conflict although it is not significant. This means that the more competent the internal auditors will further increase their independent commitment. So it can be said that the competence of the auditor is not a mediating variable in the role conflict on the commitment to independence.

The effect of role ambiguity on the commitment to independence with the level of religiosity as a moderating variable. The level of religiosity of internal auditors is expected to have a positive impact on work responsibilities. The more religious an internal auditor is, the more qualified the opinions or arguments presented. The complete results of the study can be seen in the following table.

**Table 7.** The effect of role ambiguity on the commitment to independence with the level of religiosity as a moderating variable

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (  O / STDEV  )	P Values
Ambiguity-> Independence Commitment	Role-0.005	-0.009	0.0020	0.255	0.799

Based on the table above, it is known that there is a direct relationship between ambiguity the role is (-0.461). While the indirect value is (-0.005), meaning that the level of religiosity can increase the independence commitment of an internal auditor when there is role ambiguity. The more religious a person is, the higher the independent commission. In this study, the level of religiosity as a moderator variable was able to increase independent commitment but not significantly. In other words, role ambiguity and the level of religiosity do not affect the commitment to independence so there is no moderating relationship or the construct of the level of religiosity is not a moderating construct.

The effect of role conflict on the commitment to independence with the level of religiosity as a moderating variable Ethics and morals derived from the concept of religion are a manifestation of a person's religious level. Internal auditors who can implement religious values can increase their independent commitment. The complete research results are as follows.

**Table 8.** The effect of role conflict on the commitment to independence with the level of religiosity as a moderating variable

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (  O / STDEV  )	P Values
Role Conflict-> Independence Commitment	-0.002	-0.003	0.0015	0.108	0.914



Based on the data above shows that the indirect effect of conflict role is equal to (-0.002) while the direct relationship to role conflict is (-0.343). This means that the level of religiosity of an auditor can increase commitment to independence even though there is a role conflict. In other words, role conflict and the level of religiosity do not affect the commitment to independence so there is no moderating relationship or the construct of the level of religiosity is not a moderating construct.

## DISCUSSION

**The effect of role ambiguity on independence commitment.** Assessment of role ambiguity on commitment to independence is negative and significant for commitment to independence. This study shows that when employees are given tasks without any explanation and information, there is a misinterpretation that can cause harm to the organization. The Directorate General of Taxes as an institution tasked with collecting funds from the public through taxes may not assign tasks to its employees without any explanation because it can cause the tax target to not be met. The results of this study are in accordance with research (Sindudisastra and Rustiana, 2014) which states that when in an organization or institution there is a role ambiguity, it will have a negative impact on employee independence commitment. The results show that if the role ambiguity increases, the commitment to the independence of the internal auditors will decrease. The same results are also obtained from research conducted (Syahdewi et al., 2017) which states that ambiguity is closely related to commitment to independence. If the internal auditor does not experience role ambiguity in carrying out his duties, his commitment to independence is maintained.

**The effect of role conflict on independence commitment.** The variable role conflict has a negative value which indicates that role conflict has a negative and significant effect on independence commitment. Internal auditors who have conflicting roles are greatly disturbed by their independence. Role conflicts can occur if those who are examined are friends, relatives or superiors. To this day, the Directorate General of Taxes is still committing fraud by its own employees, this indicates that there is still a role conflict. The results of this study are in line with research (Sindudisastra and Rustiana, 2014) which states that role conflicts that occur in internal auditors result in a decrease in their independent commitment.

The effect of role ambiguity on independence commitment with internal auditor competence as a mediating variable. Role ambiguity has a negative and significant effect on the independence commitment of internal auditors. To suppress the negative impact of role ambiguity, one of them is to increase the competence of internal auditors. The more competent the internal auditors, the higher the quality of the opinions expressed. This means that they are not affected by role ambiguity.

The effect of role conflict on independence commitment with internal auditor competence as a mediating variable Role conflict has a negative and significant effect on the internal auditor's independence commitment. One of the ways to reduce the negative impact of role conflict is to increase the competence of internal auditors. The Directorate General of Taxes can conduct training for its internal auditors to improve their competence.

The effect of role ambiguity on commitment to independence with the level of religiosity as a moderator variable The level of religiosity of internal auditors is expected to

have a positive impact on work responsibilities. The more religious an internal auditor, the more qualified the opinions or arguments presented. In this study, the level of religiosity of internal auditors was able to increase their independent commitment. Internal auditors who believe there will be retaliation for all actions taken in the world tend to be more committed than those with low levels of religiosity.

The effect of role conflict on independence commitment with the level of religiosity as a moderator variable Internal auditors who are able to implement religious values can increase their independent commitment. Religious values for auditors are a way of life to act and act. They believe there is a divine judgment for what has been done. This type of auditor is very careful in carrying out audit activities. They work in accordance with SOPs and religious values that they believe to be true, so that the examinations carried out are based on duties and responsibilities as evidence of gratitude to God Almighty.

## CONCLUSION

Based on the research and discussion above may dismpulkan that: (1) The ambiguity of the role of a significant negative effect on organizational commitment. (2) Role conflict negative effect and is significant on organizational commitment. (3) variables mediation competence of internal auditors were able to increase the commitment of the organization although not significant. (4) variables mediation competence of internal auditors. (4) can increase organizational commitment even though it is not significant when there is role ambiguity. (5) The moderating variable of the level of religiosity can increase organizational commitment although it is not significant when there is a role conflict.

**Suggestions.** The results of this study can be used as a basis for providing input to:

Directorate General of Taxes. (1) Asymmetric information can cause role ambiguity so that the line of command in the organization must be clear and every employee must understand its powers and responsibilities. (2) Assignments to employees must be based on competence not on seniority or rank/class so that work professionals can improve so that role conflicts can be suppressed.

The following. (1) researchers Future research is expected to include other variables such as the implementation of good government so that the research results can reflect actual events. (2) Research can be carried out in several government agencies so that research results can be used to generalize an event.

**Limitations of the.** Research This study used primary data sourced from respondents' answers, the truth of which data/answers depended on the psychological state and honesty of the respondents.

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