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# Emotional intelligence role: Relationship between role conflict and role ambiguity on external auditor performance

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KEYWORDS	ABSTRACT
<p><b>Keywords:</b> Auditor Performance; Emotional Intelligence; Role Conflict; Role Ambiguity.</p> <p><b>Conflict of Interest Statement:</b> The author(s) declares that the research was conducted without any commercial or financial relationships that could be construed as a potential conflict of interest.</p> <p><b>Copyright © 2023 AMAR. All rights reserved.</b></p>	<p><b>Purpose:</b> This study uses emotional intelligence as a moderating variable between the influence of role conflict and unclear role on external auditors' performance in Makassar.</p> <p><b>Research Design and Methodology:</b> The study population was 47 auditors at 9 Public Accounting Firms (KAP) in Makassar. The selection of research samples using a saturated sampling method or census. The data of this study were analyzed using multiple linear regression methods with the help of Smart PLS 3.0 software.</p> <p><b>Findings and Discussion</b> This study found that role conflict variables and role ambiguity negatively and significantly affected auditor performance. Role conflict positively and substantially affects auditor performance with moderated emotional intelligence. Unclear role does not considerably influence auditor performance with moderate emotional intelligence.</p> <p><b>Implications:</b> Emotional intelligence controls, such as empathy for clients, exist. Of course, by controlling emotional intelligence, role conflict, and role ambiguity can be prevented and reduced, increasing the auditor's performance.</p>

## Introduction

The performance of auditors has long been a critical issue in economics, particularly after the Enron scandal led to the collapse of Arthur Andersen, raising global concerns about audit quality and the reliability of financial reporting (Lennox & Pratt, 2003). This incident heightened stakeholders' expectations for auditors to conduct their work professionally and provide accurate opinions that serve as a reliable foundation for business decision-making (Prajitno, 2012; L., 2013). The accounting profession demands specific competencies, supported by formal education, to ensure auditors can deliver objective opinions regarding the fairness of financial statements. These opinions are vital for building trust among stakeholders, including investors, creditors, and regulators. Without credible audit reports, stakeholders face significant risks in their decision-making, potentially leading to financial losses and market instability. Thus, maintaining high auditor performance standards ensures transparency and accountability in financial reporting.

However, challenges often arise in practice, as errors in audit opinions can result from internal and external factors affecting auditor performance (Muslim et al., 2018). One significant challenge is weak organizational control, leading to inconsistent work instructions that deviate from established

norms, ethics, and professional independence (Ermawati et al., 2014). These conditions can further undermine professionalism, especially when auditors face role conflict and encounter contradictory demands that make it challenging to fulfill responsibilities effectively (Agustina, 2009; Fanani et al., 2008). In such complex environments, emotional intelligence plays a crucial role in moderating the impact of role conflict on auditor performance. Defined by Goleman (2001) as the ability to recognize, understand, and manage one's emotions while responding effectively to others, emotional intelligence enables auditors to navigate conflicting demands, maintain focus, and uphold professional standards despite challenging work conditions.

Recent studies have examined the impact of role conflict and ambiguity on auditor performance, revealing consistent adverse effects (Muslim, 2023). Emotional intelligence has been shown to positively moderate the relationship between role conflict and auditor performance, but not for role ambiguity (Muslim, 2023). Intellectual intelligence also mitigates the adverse effects of role conflict but does not consistently moderate the impact of role ambiguity (Pratiwi et al., 2022; Husain et al., 2022). Moreover, findings related to spiritual intelligence, religiosity, and ethical sensitivity as moderating factors remain mixed, with some studies finding no significant effect (Amir et al., 2023). These inconsistencies underscore the complexity of factors influencing auditor performance and the need for further exploration of the moderating role of emotional intelligence in mitigating role stressors. Empirical findings on the relationship between role conflict, role ambiguity, and auditor performance remain inconsistent. While Muslim (2023) found that emotional intelligence positively moderates the relationship between role conflict and auditor performance, Husain et al. (2022) reported no significant moderating effect. Similarly, intellectual intelligence has been shown to moderate the negative impact of role conflict (Pratiwi et al., 2022), but neither emotional nor intellectual intelligence consistently moderates the relationship between role ambiguity and auditor performance (Husain et al., 2022; Pratiwi et al., 2023). These variations raise theoretical questions about the conditions under which different forms of intelligence affect auditor performance. Furthermore, the inconsistent findings regarding spiritual intelligence, religiosity (Badewin et al., 2023), and ethical sensitivity highlight the need for a more comprehensive understanding of how psychological factors interact with role stressors.

This study examines the moderating role of emotional intelligence in the relationship between role conflict, role ambiguity, and auditor performance. Unlike previous research focusing solely on direct effects, this study explores how emotional intelligence can strengthen or weaken these relationships, offering new insights into auditor performance determinants. By integrating emotional intelligence as a moderating variable, this research seeks to clarify previous inconsistencies and provide empirical evidence supporting its role in enhancing auditor resilience amid complex work environments. The study's objectives include analyzing the direct impact of role conflict and ambiguity on auditor performance and examining how emotional intelligence moderates these relationships. The findings are expected to offer both theoretical contributions and practical implications, emphasizing the importance of emotional intelligence as a critical competency for auditors to maintain professionalism and performance standards while navigating complex work environments.

## Literature Review

Attribution Theory, introduced by Heider (1976) and expanded by Weiner (1985), explains how individuals attribute behavior to internal factors, such as ability and effort, or external factors, like task complexity and environmental conditions. This theory helps explain how auditors perceive work-related stress and performance outcomes in the auditing context. Auditors who attribute challenges to internal factors may experience self-doubt, while those who blame external conditions often exhibit lower motivation and performance (Patria et al., 2016). Role conflict and role ambiguity further complicate these attributions, as conflicting job demands usually lead auditors to attribute performance difficulties to organizational shortcomings rather than personal limitations (Pratiwi et al., 2023). Emotional intelligence plays a moderating role in this process, enabling auditors to reframe stress, maintain objectivity, and perform effectively despite role-related challenges (Muslim, 2023).

Auditor performance reflects how auditors conduct their tasks according to professional standards, ensuring audit quality, timely completion, and detecting material misstatements (Patria et al., 2016).

Performance is influenced by technical competence, integrity, experience, and emotional intelligence (Pulungan, 2020). High-performing auditors demonstrate strong analytical skills, maintain independence, and uphold professional skepticism, allowing them to navigate complex audits and identify irregularities. However, organizational factors, such as work pressure, role conflict, and ambiguity, significantly affect performance. Noviana (2018) emphasizes that unclear expectations and conflicting demands often impair auditors' ability to deliver high-quality outcomes. Emotional intelligence mitigates these effects, helping auditors manage stress, remain focused, and uphold ethical standards under pressure (Idris, 2023). While intellectual intelligence aids in problem-solving, emotional intelligence proves more effective in addressing the psychological strain caused by uncertainty (Rezvani & Khosravi, 2019).

Role conflict arises when auditors face competing demands, such as balancing the need for audit efficiency with adherence to professional standards (Amiruddin, 2019). This conflict leads to stress, impaired judgment, and diminished task performance. Atmadja & Saputra (2018) identify intrarole conflict, where auditors encounter contradictory expectations within their professional role, and interrole conflict, where work demands clash with personal responsibilities. Additionally, person-role conflict occurs when job expectations contradict personal values, undermining motivation and well-being (Khoirunnisa & Merdiana, 2019). Prolonged exposure to role conflict can lead to emotional exhaustion and burnout, ultimately compromising audit quality (Salleh et al., 2008). However, emotional intelligence helps auditors manage these conflicts by promoting resilience and adaptive coping strategies. At the same time, organizational support, such as clear job descriptions and realistic workloads, further mitigates the adverse effects of role conflict (Rezvani & Khosravi, 2019).

Similarly, role ambiguity arises when job expectations, responsibilities, and performance standards are unclear, often resulting from inconsistent instructions, policy changes, or poorly defined organizational structures (Khoirunnisa & Merdiana, 2019). This ambiguity creates confusion, reduces productivity, and increases job-related stress, particularly in auditing, where precision and adherence to standards are critical (Ramansyah et al., 2023). Poor managerial communication and frequent task reassignment further exacerbate this issue, leaving auditors uncertain about their roles and evaluation criteria (Erika, 2018). The stress caused by role ambiguity often leads to counterproductive behaviors, such as procrastination or cyberloafing, undermining audit quality (Megaputri & Suharti, 2022). Emotional intelligence plays a crucial role in mitigating these effects, as auditors with high emotional intelligence are better equipped to navigate uncertainty, regulate stress, and maintain focus (Wijaya & Merdiana, 2020). Organizational support, including clear communication, continuous training, and defined job expectations, further reduces the negative impact of role ambiguity on performance.

Emotional intelligence (EI), as defined by Goleman (1995), encompasses self-awareness, self-regulation, motivation, empathy, and social skills, enabling individuals to manage emotions and navigate social interactions effectively. In auditing, EI is crucial in coping with role-related stressors, enhancing job performance, and maintaining professional judgment. Yusriwati & Fuadi (2020) highlight that auditors with high EI exhibit greater resilience, allowing them to manage ambiguity, prioritize tasks, and uphold ethical standards despite uncertain job expectations. Emotional intelligence also strengthens interpersonal relationships, promoting collaboration and effective communication with colleagues and clients (Yuliani et al., 2018). Rifai (2019) further emphasizes that EI enhances cognitive flexibility, enabling auditors to adapt to changing demands without compromising task quality. This adaptability is particularly valuable in public accounting firms, where multiple assignments often involve overlapping responsibilities (Nur et al., 2016). Moreover, workplaces that promote EI through training and open communication channels empower auditors to address uncertainties more effectively, enhancing job satisfaction and productivity while maintaining ethical conduct (Husain et al., 2022).

## Research design and Methodology

This study employs a quantitative approach to examine the relationship between various variables to understand social situations better. The research design is descriptive, as it seeks to explain the interactions between the independent variables, namely Role Conflict (X1) and Role Ambiguity (X2), the dependent variable, Auditor Performance (Y), and the moderating variable, Emotional

Intelligence. (Sugiyono, 2010). This approach allows for identifying how emotional intelligence strengthens or weakens the relationship between role conflict, role ambiguity, and auditor performance. The population in this study consists of public accountants working in public accounting firms in Makassar, South Sulawesi. Specifically, the study targets senior and junior auditors from nine Public Accounting Firms (KAP) in Makassar, comprising 47 auditors. The sampling technique is the census or saturated sampling method, where all population members are included as the sample (Sugiyono, 2010). This method ensures comprehensive data collection from all eligible participants within the specified population.

Data was collected using a structured questionnaire designed to measure the study variables. The questionnaire used a five-point Likert scale to capture respondents' perceptions of role conflict, role ambiguity, emotional intelligence, and auditor performance. The instrument was validated for content and construct reliability before distribution, ensuring the accuracy and relevance of the collected data (Sugiyono, 2010). Multiple linear regression analysis was conducted using the Smart PLS 3.0 software to test the study hypotheses. The data analysis followed a two-step process: (1) the Outer Model, which evaluated the relationships between indicators and latent variables by assessing convergent validity, discriminant validity, and composite reliability; and (2) the Inner Model, which analyzed structural relationships among constructs, including significance levels, R-square values for dependent variables, t-tests, and path coefficient significance (Ghozali, 2011). Hypothesis testing employed the whole Structural Equation Modeling (SEM) approach with Smart PLS. This comprehensive analysis confirmed theoretical assumptions and evaluated the presence and strength of relationships among latent variables using t-tests and significance levels. (Ghozali, 2011). The results provided insights into emotional intelligence's direct and moderating effects on auditor performance amid role conflict and ambiguity.

## Findings and Discussion

### Findings

Only seven of the nine public accounting firms (KAP) located in Makassar agreed to participate in the study. At the same time, the remaining two declined due to the auditors' high workload and tight schedules.

**Table 1.** Descriptive Test Results

	N	Minimum	Maksimum	Mean	Std. Deviasi
Role Conflict	35	11.00	24.00	18.1143	4.27559
Role Ambiguity	35	5.00	21.00	13.0000	4.41255
Emotional Intelligence	35	51.00	70.00	58.7429	5.48443
Auditor Performance	35	49.00	70.00	59.7714	6.42186
Valid N (listwise)	35				

Based on Table 1, the respondents' average responses indicated agreement regarding role conflict, emotional intelligence, and auditor performance. Meanwhile, responses regarding role ambiguity indicated disagreement.

**Table 2.** Cronbach's Alpha, Composite Reliability, and AVE Test Results

	Cronbachs Alpha	Composite Reliability	AVE	K Description
Role Conflict	0.886	0.894	0.628	Reliable
Role Ambiguity	0.957	0.969	0.862	Reliable
Emotional Intelligence	0.957	0.976	0.748	Reliable
Auditor Performance	0.972	0.975	0.737	Reliable

The results shown in Table 2 indicate that both the composite reliability and Cronbach's alpha values exceed 0.70. Additionally, the AVE values for all constructs are above 0.50, demonstrating strong internal consistency and stability, ensuring that all measurement items for each construct exhibit good reliability.

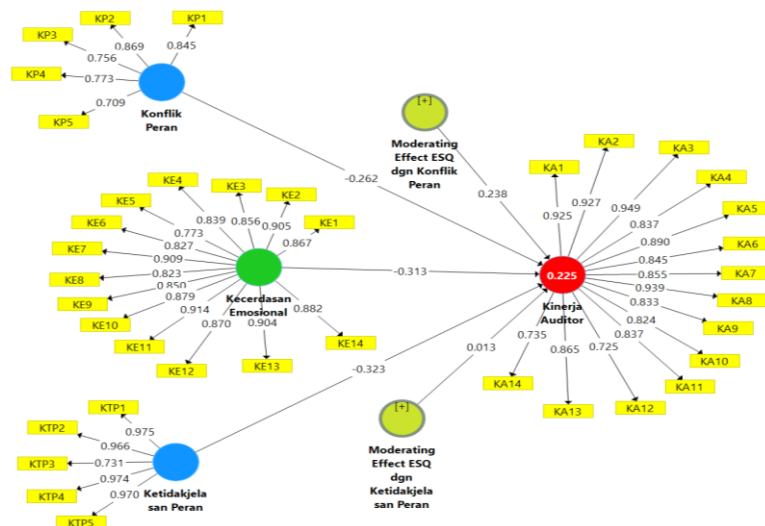


Figure 1. Complete SEM Model Test Using Smart PLS

According to Figure 1, no loading factor values fall below 0.50, eliminating the need to remove indicators from the dataset and ensuring the achievement of a robust model. The cross-loading values demonstrate that each indicator’s loading value on its respective construct is higher than on others. This confirms that the model meets the criteria for discriminant validity. Based on Table 4, the R-square value of 0.225 indicates that 22.5% of the variance in auditor performance can be explained by role conflict, role ambiguity, and emotional intelligence as a moderating variable. The remaining 77.5% is attributable to other factors not included in this study.

Table 3. R-Square for Variable Constructs

	R Square
Auditor Performance	0.225

The direct effect test is used to see the direct effect of each independent variable on the dependent variable.

Tabel 5. Uji Hipotesis (Path Coefficient)

	Original Sample (O)	Sample Mean (M)	Standard Error (STERR)	T Statistics ( O/STERR )	P Values
Role Conflict → Auditor Performance	-0.262	-0.306	0.146	1.788	0.037
Role Ambiguity → Auditor Performance	-0.323	-0.278	0.139	2.324	0.010

Table 6. Moderation Effect Hypothesis Testing

	Original Sample (O)	Sample Mean (M)	Standard Error (STERR)	T Statistics ( O/STERR )	P Values
Emotional Intelligence × Role Conflict → Auditor Performance	0.238	0.223	0.142	1.675	0.047
Emotional Intelligence × Role Ambiguity → Auditor Performance	0.013	0.162	0.161	0.082	0.467

The findings highlight the detrimental impact of role stressors on auditor performance and the varying effectiveness of emotional intelligence as a moderating factor. While emotional intelligence significantly enhances auditor resilience against role conflict, it appears less effective in mitigating the challenges posed by role ambiguity. These results suggest that public accounting firms should prioritize emotional intelligence training to equip auditors with the skills to manage conflicting job demands effectively. However, addressing role ambiguity requires organizational interventions, such as clear job descriptions, standardized performance expectations, and effective communication

channels. By fostering emotional intelligence and structural clarity, firms can enhance auditor performance, promote well-being, and uphold audit quality standards.

### **Discussion**

The findings of the first hypothesis reveal a significant negative relationship between role conflict and auditor performance. Auditors facing excessive assignments, conflicting instructions, and unclear guidance are likelier to deviate from established standards, compromising audit outcomes and overall performance. Attribution theory supports this conclusion, suggesting that role conflict generates workplace discomfort, reducing motivation, job satisfaction, and task efficiency (Fanani et al., 2008). In such situations, auditors often perceive external barriers to effective performance, resulting in stress and decreased motivation. This finding aligns with prior studies by Agustina (2009), Gunawan & Ramdan (2012), Sari & Suryanawa (2016), Syafariah (2017), and Cendana & Suaryana (2018), all of which concluded that role conflict negatively affects auditor performance by impairing decision-making and increasing stress levels. These results underscore the need for public accounting firms to implement clear job descriptions, improve task allocation, and foster open communication channels to mitigate role conflict. Providing comprehensive audit guidelines, promoting teamwork, and offering stress management training can empower auditors to navigate conflicting demands effectively, ensuring high-quality audit outcomes and organizational efficiency.

The second hypothesis demonstrates a significant negative relationship between role ambiguity and auditor performance, indicating that unclear job expectations lead to decreased task efficiency and poor audit outcomes. Auditors experiencing uncertainty about their responsibilities, expected outcomes, and decision-making authority often face anxiety, dissatisfaction, and impaired professional judgment. These findings align with Role Theory, which posits that individuals perform optimally when roles and expectations are clearly defined (Kahn et al., 1964). Auditors struggle to prioritize tasks, assess risks, and maintain audit quality without clarity. This conclusion is consistent with previous studies by Fanani et al. (2008), Syafariah (2017), and Cendana & Suaryana (2018), which found that role ambiguity increases stress, reduces productivity, and leads to lower-quality audit findings. However, the results contradict Gunawan & Ramdan (2012), who argued that ambiguity could motivate auditors to seek clarity, thereby enhancing performance. This discrepancy highlights the influence of contextual factors, such as organizational support and individual coping strategies, on auditors' responses to ambiguity. Public accounting firms should provide clear job descriptions, task guidelines, and performance expectations to address this issue while enhancing communication between management and auditors. Regular training programs and workshops can further equip auditors to navigate complex job requirements, ensuring consistent performance and audit quality.

The third hypothesis confirms a significant positive relationship between role conflict and auditor performance when moderated by emotional intelligence. This suggests auditors with high emotional intelligence can effectively manage role conflict, maintain self-control, and reduce work tension, ultimately enhancing performance. Goleman's Emotional Intelligence Theory supports this finding, emphasizing that emotional intelligence enables individuals to regulate emotions, empathize with others, and navigate social environments effectively. Auditors with strong emotional intelligence remain composed, prioritize tasks efficiently, and uphold professional standards despite conflicting demands. This conclusion aligns with Lestari (2020), who found that emotional intelligence enhances resilience and job performance among professionals facing role conflict. However, the findings contradict Syafariah (2017), who reported no significant moderating effect, suggesting that the role of emotional intelligence may depend on external factors such as organizational culture, workload intensity, and individual coping strategies. These results highlight the importance of emotional intelligence training in public accounting firms. By promoting self-awareness, stress management, and collaborative problem-solving, firms can effectively equip auditors to handle role conflict, ensuring high-performance standards and employee well-being.

The fourth hypothesis reveals a positive but insignificant relationship between role ambiguity and auditor performance when moderated by emotional intelligence. This suggests that while emotional intelligence can help auditors navigate unclear job expectations, its impact on performance remains limited. The respondents' professional experience, with all participants having at least one year of

work experience, likely explains this outcome. Auditors with sufficient knowledge and practical exposure can rely on intellectual abilities to overcome ambiguity and maintain performance. These findings align with Goleman's Emotional Intelligence Theory, which posits that emotional intelligence enables individuals to manage stress and navigate complex environments. Consistent with Agustina (2009) and Cherniss et al. (1998), the study confirms that high emotional intelligence enhances job performance. However, the results differ from Gunawan & Ramdan (2012), who found a direct negative impact of role ambiguity on performance without the moderating effect of emotional intelligence. This discrepancy suggests that the moderating role of emotional intelligence may vary based on contextual factors, such as work experience, organizational support, and individual coping mechanisms. Public accounting firms should promote emotional intelligence development through training programs focused on self-awareness, emotional regulation, and interpersonal skills to address role ambiguity. Additionally, clear job descriptions, task guidelines, and effective communication channels can reduce uncertainty, enhance performance, and maintain audit quality. This approach ensures auditors remain resilient and productive, even when faced with unclear job expectations.

## Conclusion

This study examined the impact of role conflict and role ambiguity on auditor performance, with emotional intelligence as a moderating variable. The findings revealed that both role conflict and role ambiguity had a significant adverse effect on auditor performance. However, when moderated by emotional intelligence, role conflict positively influenced auditor performance, while the moderation effect of emotional intelligence on role ambiguity was insignificant. These results suggest that role conflict and ambiguity hinder auditors' ability to perform effectively. However, intense emotional intelligence can mitigate the adverse effects of role conflict, enabling auditors to maintain high-performance levels despite conflicting job demands.

The value of this study lies in its contribution to academic knowledge and professional practice. Theoretically, it advances the understanding of how emotional intelligence can mediate the relationship between role stressors and job performance, particularly within the auditing profession. Practically, the study highlights the importance of fostering emotional intelligence among auditors to enhance their ability to navigate workplace challenges. Accounting firms should provide training programs to strengthen auditors' emotional intelligence, promote clear task allocation, and establish transparent communication channels to reduce role ambiguity and conflict. These strategies can ultimately improve audit quality and organizational efficiency.

Despite its contributions, this study has several limitations. First, the sample size was relatively small and limited to auditors working in a specific geographic area, which may restrict the generalizability of the findings to other regions or industries. Second, the cross-sectional design prevents the assessment of causal relationships over time. Future research should consider longitudinal studies with more extensive and diverse samples to validate these findings across different contexts. Additionally, exploring other moderating variables, such as organizational support and job satisfaction, could provide a more comprehensive understanding of how role stressors affect auditor performance. By addressing these limitations, future studies can further enrich the literature and offer more robust recommendations for practitioners and policymakers.

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