

Gender Differences in Role Conflict and Role Ambiguity on Commitment to Independence



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ABSTRACT

This study aims to empirically examine the impact of role conflict and role ambiguity on commitment to independence by using a gender perspective approach. This study used a survey method. The sample in this study was the local government internal auditor, namely the District/City Government Inspectorate auditor. The results of purposive sampling obtained the number of respondents as many as 124 local government internal auditors who came from 11 Regional Inspectorates in the provinces of the Special Region of Yogyakarta, South Sumatra and East Java. Based on the gender approach, results independent sample t-test indicates that male local government internal auditors report the level of role conflict higher than female local government internal auditors, however they report levels of role ambiguity and commitment to independence the same one. In addition, the results of the SEM-PLS analysis showed that role conflict not related to commitment to independence for male and female local government internal auditors. Role ambiguity negatively related to commitment to independence both for male local government internal auditors and female local government internal auditors.

1. INTRODUCTION

Local government internal auditors as part of the Government Internal Supervisory Apparatus (GISA) play an important role in supervising the implementation of local government. The purpose of this oversight is to encourage compliance with laws and

regulations, encourage efficiency and effectiveness in carrying out tasks, encourage high accountability, oversee bureaucratic reform, and oversee the dysfunctional behavior of government officials. The role of local government internal auditors is currently growing. Local government internal auditors are expected not only to provide assurance services, but also to provide added value to the organization in the form of consulting services for management (Asmara, 2017). The change in the role of the internal audit function is an effort to improve good governance in local governments. However, the facts show that there are still many cases of illegal acts and corruption involving regional heads.

Indonesia Corruption Watch (ICW) noted that from 2010 to June 2018 there were around 253 regional heads named as corruption suspects by law enforcement officials (<https://icw.or.id/ZJGS>). This indicates that the supervisory role carried out by the local government internal auditors is still not effective. The internal control function must be filled by people who have competence and integrity (Bandiyonoo & Al Ashri, 2022). Good competence from local government internal auditors will be able to assess the efficiency and effectiveness of an economic activity and be able to provide consultation on governance, risk management and internal control (Asmara, 2017). Integrity for an auditor is also very important because they need to ensure that there is trust and credibility in financial reporting (Latan et al., 2016). In addition to these two professional attitudes, independence is also an important aspect that must be possessed by internal auditors in carrying out their duties, especially in assurance services. (Arens et al., 2014) stated that the value of an audit result depends on the public's perception of the independence of the auditor.

The ability to apply independence is a challenge for internal auditors because independence is not an aspect of internal audit that can be carried out mechanically due to the expansion of the role of internal auditors as the main mechanism of governance and internal consulting services (Ahmad & Taylor, 2009; Stewart & Subramaniam, 2010). The implementation of independence will depend on the attitude and personal commitment of internal auditors when carrying out tasks and making assessments at work (Ahmad & Taylor, 2009). The focus of this study examines the commitment to independence of internal auditors, especially in the context of public sector organizations, namely local government internal auditors. Previous studies have examined role conflict and role ambiguity as determinants of the commitment to independence of government internal

auditors. (Bandiyonoo & Al Ashri, 2022) tested the effect of role conflict and role ambiguity on commitment to independence by using a sample of 123 heads of internal control and directors of the Directorate General of Taxes. The results of their study showed that role conflict and role ambiguity have a negative effect on the commitment to independence of internal control unit officers at the Directorate General of Taxes. (Novriansa & Riyanto, 2016) conducted the same study using a sample of 124 local government internal auditors from 11 Regional Inspectorates in the Provinces of the Special Region of Yogyakarta, South Sumatra and East Java. The results of their study showed that role ambiguity has a negative effect on the commitment to independence of local government internal auditors, while role conflict has no effect. The two studies just focus on the direct relationship between role conflict and role ambiguity on commitment to independence, they did not examine how the impact of gender differences in the relationship between these variables.

This study aims to empirically examine the phenomenon of the impact of role conflict and role ambiguity on commitment to independence by using the gender perspective approach. This study will further examine research models and samples from (Novriansa & Riyanto, 2016) study regarding these variables but emphasizes gender differences. This study contributes to examining gender issues in the local government internal auditor profession. The previous study only focused on gender issues in external auditors at private sectors (Jones et al., 2012). (Jones et al., 2012) explored gender differences in large Public Accounting Firm (KAP) auditors in the United States related to perceived levels of role stress and job outcomes as well as the effects of a healthy lifestyle as a mechanism for overcoming role stress, burnout and job outcomes using the model and the research sample is the same as the study (Jones et al., 2010).

The issue of gender in the internal auditor profession is an interesting topic to study. Gender role theory stated that women tend to focus on household responsibilities, such as taking care of household chores and caring for children, while men tend to be dominant in the workplace with a focus on career and professional advancement (Parsons & Bales, 1955 as cited by Jones et al., 2012). However, anecdotal evidence shows that the number of female auditors has now grown to be almost the same or even more than that of male auditors. From a risk acceptance standpoint, the relatively strong findings on gender in the behavioral sciences suggest that women are more risk averse than men. Based on these

findings, (Parker et al., 2015) conducted a study on gender differences in audit committee members in disclosing material weaknesses in internal control. The results of her research show that female audit committee members are more risk averse and process information more comprehensively than male audit committee members so that they examine internal control more critically and thoroughly, as a result, they are more likely to find and report control problems.

In addition, in terms of gender differences in auditors in terms of personality, male and female auditors both have strong personalities, namely smart, assertive, passionate, open-minded, have sufficient ability, like to work hard, and feel pressured when has not been able to achieve its goals (Davidson & Dalby, 1993). However, the differences in the personality of female and male auditors lie in that female auditors are more realistic, established, trustworthy, have high suspicion (not easily influenced), are attentive and conscientious, lack confidence, and tend to comply with rules, while male auditors men have an impartial personality, are less able to work together, tend to be impractical and unrealistic, are more self-confident, and tend to be careless in carrying out tasks that allow dysfunctional behavior during examinations (Sari et al., 2019). Then, when viewed from the perspective of auditor gender differences in the levels of role conflict and role ambiguity, research results (Jones et al., 2012) show that women have assimilated into the auditor profession in such a way that their stress levels are not much different from male auditors, that is, female auditors feel the same level of role ambiguity as male auditors, but female auditors feel a lower level of role conflict than male auditors.

2. LITERATURE REVIEW

Role Theory

Role theory emphasizes the nature of the individual as a social actor who learns behavior in accordance with the position he occupies in a society (Rebele & Michaels, 1990). The main element in the individual learning process in an organizational environment is understanding and responding to expectations from various parties about the role of the individual (Rebele & Michaels, 1990). Organization is an activity system in which there is interdependence so that individuals are required to be able to interact with other individuals and organizations in their work environment (Hambali, 2014). When individuals have a role in their work environment, role expectations will begin to form

from other individuals and organizations for appropriate behavior for that individual's role (Hambali, 2014). Problems arise when the role expectations are unclear, not easy to interpret, and not in accordance with the comprehension of individuals who have a role so that the role expectations will be considered ambiguous and contain elements of conflict (Ahmad & Taylor, 2009). Based on role theory, role conflict is a condition when an individual experiences conflicting role at the same time so that fulfillment of one role expectation will make it difficult or impossible to effectively fulfill other role expectations (Kahnet *al.*, 1964 as cited by Agarwal, 1999). In addition, role theory also defines role ambiguity as a condition when an individual experiences a shortage or does not even have sufficient information to produce effective performance of a particular role (Kahnet *al.*, 1964 as cited by Senatra, 1980).

The existence of an audit supervisory role (assurance service) and a consulting role which are two roles with conflicting or inconsistent role expectations indicates the possibility of role conflict in the local government internal auditors. When carrying out a consulting role, local government internal auditors need to establish cooperation and coordination with the management of local government agencies which can lead to emotional closeness, but on the other hand they need to maintain their independence when carrying out their audit supervisory role (Novriansa & Riyanto, 2016). Local government internal auditors also have indications of experiencing role ambiguity when they do not have clear tasks, authorities, responsibilities, and standards which results in them not having sufficient information and understanding to carry out audit and consulting tasks effectively (Novriansa & Riyanto, 2016).

Commitment to Independence

Regulation of the State Minister for Administrative Reform No. PER/05/M.PAN/03/2008 point 2100 stated that local government internal auditors must be independent in all matters relating to the audit. The International Standard for the Professional Practices of Internal Auditing stated that the internal audit activity must be independent, that is, free from conditions that could threaten the ability of the internal audit activity to carry out internal audit responsibilities objectively (Institute of Internal Auditors, 2013). Objectivity here means that internal auditors are expected not to base their judgments about audit matters on other people, especially management (Ahmad & Taylor,

2009; Vanasco, 1994). Independence is more meaningfully considered as an attitude rather than instrumental. (Ahmad & Taylor, 2009) defines commitment to independence based on three dimensions of commitment from (Porter et al., 1974), namely (a) a strong belief in values; (b) willingness to exert considerable effort; (c) strong personal desire. Commitment to independence is defined as (a) a strong belief in and acceptance of the professional code of ethics concerned with the value of professional independence; (b) willingness to make great efforts to fulfill the basic principles of the profession in maintaining independence; (c) a strong personal desire to be independent at all times (Ahmad & Taylor, 2009).

Research Question

RQ1 : Do male and female local government internal auditors report the same level of role conflict, role ambiguity, and commitment to independence?

RQ2 : Is the relationship between role conflict and role ambiguity with commitment to independence as modeled by (Novriansa & Riyanto, 2016) the same for male and female local government internal auditors?

3. RESEARCH METHODS

This study used a survey method with a questionnaire. Questionnaires were distributed to 248 local government internal auditors from 12 Regional Inspectorates in the Provinces of the Special Region of Yogyakarta, South Sumatra and East Java. The survey used consisted of direct surveys and postal surveys. The direct survey was carried out by distributing questionnaires directly to local government internal auditors in all Regional Inspectorates in the Province of the Special Region of Yogyakarta. The postal survey was carried out by sending research questionnaires by post to local government internal auditors in several Regional Inspectorates in the Provinces of South Sumatra and East Java.

This study used a purposive sampling method with judgment sampling in the sample selection process. The sample criteria in this study are local government internal auditors who have functional positions in the form of Auditor Functional Positions (JFA) and Regional Government Affairs Supervisors (P2UPD). The number of returned questionnaires was 176 responses (response rate 70.97%). There was 1 Regional Inspectorate and 52 responses which were determined to be unfit for analysis in this study because the respondents did not answer all the question items in the questionnaire

completely or had the same questionnaire answers. The final number of questionnaire responses analyzed in this study were 124 responses (effective response rate of 50%) from 11 Regional Inspectorates in three provinces. The number of male respondents was 77 people (62.10%), while female respondents were 47 people (37.90%).

Role conflict and role ambiguity in this study were measured using instruments developed by Rizzo et al. (1970). Role conflict consists of 8 question items, while role ambiguity consists of 6 question items. Commitment to independence in this study was measured using instruments developed by Ahmad and Taylor (2009). Commitment to independence consists of 10 question items. Each statement of all these variables was answered using a 5-point Likert scale ('1' = 'strongly disagree' to '5' = 'strongly agree'). The answer to point '1' in the variable commitment to independence indicates a low commitment to independence, while the answer to point '5' indicates a high commitment to independence.

Relationship Models *Role Conflict* and *Role Ambiguity* with *Commitment to Independence* – Novriansa & Riyanto Research Model (2016)

This study uses Structural Equation Modeling-Partial Least Square (SEM-PLS) with WarpPLS in examining the relationship between role conflict and role ambiguity with commitment to independence. The results of the convergent validity test of the Novriansa & Riyanto model (2016) show that there are several indicators from each construct that are excluded because they do not meet the standard loading value of at least 0.40 or meet the minimum loading value of 0.40 but are unable to increase the AVE value and composite reliability above their limits (Hair et al., 2014; Sholihin & Ratmono, 2020). Based on the results of the convergent validity test in Table 1, the role conflict (RC) construct only consisted of 3 indicators that met the convergent validity criteria with a loading value > 0.70 and a P-value < 0.01, namely RC3, RC5, and RC7, while the other 5 RC indicators are excluded. The role ambiguity (RA) construct is composed of 4 indicators that meet the convergent validity criteria with a loading value > 0.60 and a P-value < 0.01, namely RA1, RA2, RA3, and RA4, while 2 other RA indicators are excluded. The commitment to independence (CI) construct consists of 4 indicators that meet the convergent validity criteria with loading values > 0.70 and P-value < 0.01, namely CI1, CI2, CI7, and CI8, while 6 other CI indicators are excluded.

Table 1. Convergent Validity of the Novriansa & Riyanto Research Model (2016)

Construct	Item	Loading	P-value	AVE
Role Conflict	RC3	0.734	<0.001	0.559
	RC5	0.734	<0.001	
	RC7	0.774	<0.001	
Role Ambiguity	RA1	0.677	<0.001	0.501
	RA2	0.717	<0.001	
	RA3	0.742	<0.001	
	RA4	0.694	<0.001	
Commitment to Independence	CI1	0.729	<0.001	0.563
	CI2	0.810	<0.001	
	CI7	0.717	<0.001	
	CI8	0.742	<0.001	

Table 2 presents the results of the discriminant validity test of the Novriansa & Riyanto (2016) model which shows that the square root value of AVE in the diagonal column is greater than the correlation between constructs in the same column (above or below). This shows that all constructs in the Novriansa & Riyanto (2016) research model have met the criteria of discriminant validity.

Table 2. Discriminant Validity of the Novriansa & Riyanto Research Model (2016)

	RC	RA	CI
RC	0.748	0.355	-0.303
RA	0.355	0.708	-0.588
CI	-0.303	-0.588	0.750

Note: the square root of AVE is shown in the diagonal column

Table 3 shows that all the constructs of this study have Cronbach's alpha and Composite reliability values above 0.60. This indicates that all constructs in the Novriansa & Riyanto (2016) research model have fulfilled the internal consistency reliability criteria. The highest score for internal consistency reliability is the commitment to independence constructed with Cronbach's alpha and Composite reliability values of 0.740 and 0.837. The lowest score for internal consistency reliability is the role conflict construct with Cronbach's alpha and Composite reliability values of 0.605 and 0.792.

Table 3. Internal Consistency Reliability Research Model Novriansa & Riyanto (2016)

Construct	Cronbach's alpha	Composite reliability
Role Conflict	0.605	0.792
Role Ambiguity	0.668	0.801
Commitment to Independence	0.740	0.837

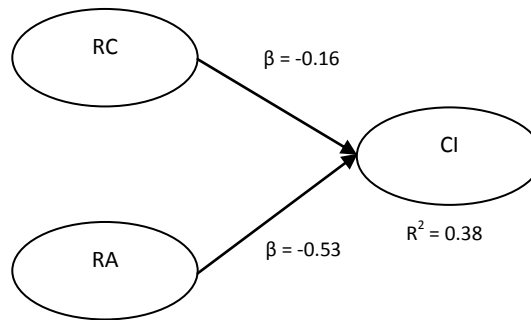


Figure 1. Results of Original Novriansa & Riyanto (2016) Model

The fit model indicator for the research model Novriansa & Riyanto (2016) shows the APC and ARS values of 0.343 and 0.379 which are significant at a p-value < 0.001 and the AVIF value is also 1.265 (smaller than 5) so it can be concluded that the Novriansa & Riyanto research model (2016) fulfilled the goodness of fit model criteria. Figure 1 shows the R-squared value of the commitment to independence construct of 0.38, which means that the variation in changes in the commitment to independence variable that can be explained by the role conflict and role ambiguity variables is 38%, while the rest is explained by other variables outside this research model. Figure 1 also shows that the relationship between role conflict and commitment to independence has a path coefficient value of -0.16 and a significant p-value of 0.159 (significance value > 0.10). This result means that role conflict is not related to commitment to independence. In addition, the relationship between role ambiguity and commitment to independence has a path coefficient value of -0.53 and a significance value of p-value < 0.001 (significance value < 0.01). These results indicate that role ambiguity is negatively related to commitment to independence.

4. RESULTS AND DISCUSSION

Respondent Demographics

Table 4 presents the characteristics of the respondents in this study. Most of the local government internal auditors in this study were over 36 years old (79.03%), male (62.10%) and female (37.90%), had a bachelor's degree (66.94%) majoring in accounting education (24.19%), and have experience as an auditor or examiner for more than 6 years (65.32%). Most of the local government internal auditors in this study had functional auditor position certification (JFA) (83.06%) with functional position levels as expert auditors (70.16%). In addition, most of the local government internal auditors in this study have also been involved in audit assignments more than 15 times (95.16%).

Table 4. Characteristics of Research Respondents

Characteristics	Full Sample (N = 124)		Male (N=77)		Female (N =47)	
	Amount	Percentage	Amount	Percentage	Amount	Percentage
Age:						
26-35	25	20.16%	15	19.48%	10	21.28%
36-45	55	44.35%	34	44.16%	21	44.68%
>45	43	34.67%	28	36.36%	15	31.91%
Not answering	1	0,82%	0	0.00%	1	2.13%
Education:						
D3	4	3.22%	2	2.59%	2	4.25%
S1	83	66.94%	53	68.84%	30	63.83%
S2	33	26.62%	19	24.68%	14	29.79%
Not answering	4	3.22%	3	3.89%	1	2.13%
Education Major:						
Accountancy	30	24.19%	20	25.98%	10	21.28%
Law	19	15.33%	12	15.58%	7	14.89%
State Administration	15	12.09%	11	14.29%	4	8.51%
Other	57	45.97%	31	40.26%	26	55.32%
Not answering	3	2.42%	3	3.89%	0	0.00%
Experience as Auditor (years):						
0-2	18	14.52%	11	14.29%	7	14.89%
3-5	25	20.16%	18	23.37%	7	14.89%
>6	81	65.32%	48	62.34%	33	70.22%
Functional:						
JFA	103	83.06%	61	79.22%	42	89.36%
P2UPD	21	16.94%	16	20.78%	5	10.64%
Functional Position Level:						
Skilled Auditor	11	8.87%	6	7.79%	5	10.64%
Expert Auditor	87	70.16%	54	70.12%	33	70.22%
First Government Overseer	2	1.61%	2	2.59%	0	0.00%
Young Government Superintendent	7	5.65%	5	6.50%	2	4.25%
Superintendent of	10	8.06%	7	9.10%	3	6.38%

Middle Government						
Not answering	7	5.65%	3	3.90%	4	8.51%
Number of Assignments:						
< 15	5	4.03%	6	7.79%	0	0.00%
>15	118	95.16%	71	92.21%	46	97.87%
Not answering	1	0.81%	0	0.00%	1	2.13%

The characteristics of respondents based on gender are also presented in Table 4. Most of the male local government internal auditors in this study were over 36 years old (80.52%), had a bachelor's degree (68.84%) majoring in accounting education (25.98%). In addition, the male local government internal auditors in this study also had experience as auditors for more than 6 years (62.34%), had JFA (79.22%) with a functional level of expert auditors (70.12%) and were involved in audit assignments for more than 15 times (92.21%). Meanwhile, most of the female local government internal auditors in this study were over 36 years old (76.59%), had a bachelor's degree (63.83%) majoring in accounting education (21.28%). Furthermore, the female local government internal auditors in this study also had experience as auditors for more than 6 years (70.22%), had JFA (89.36%) with a functional level of expert auditors (70.22%) and were involved in audit assignments more than 15 times (97.87%). When viewed from the characteristics of these respondents, there was no significant difference between the sample of male and female local government internal auditors in this study. In other words, the sample of male and female local government internal auditors in this study have almost the same characteristics, so it is worth to be compared.

Results of Analysis of Gender Differences – Test the Difference in Average Scores

The first research question in this study was answered by looking at the difference in average scores and the results of the independent sample t-test related to the difference in mean scores for the levels of role conflict, role ambiguity and commitment to independence between male and female local government internal auditors. Table 5 presents the results of the average scores and the independent sample t-test in this study. The mean value of the role conflict level of female local government internal auditors were lower than the mean value of the role conflict level of male local government internal auditors, which is equal to $1.99 < 2.24$. Based on the results of the independent sample t-test, the difference in mean scores is significant at t-value of 2.32 and p-value < 0.05 . This means that the level of role conflict of female local government internal auditors is different from the level of role

conflict of male local government internal auditors. Female local government internal auditors report lower levels of role conflict than male local government internal auditors.

Table 5. Differences in Average Scores for Role Conflict, Role Ambiguity and Commitment to Independence

	<i>n</i> = 124		P-Value
	Man (n = 77)	Woman (n = 47)	
	Average Value (Std. Deviation)	Average Value (Std. Deviation)	
Role Conflict	2.24 (0.69)	1.99 (0.47)	2.32**
Role Ambiguity	1.82 (0.39)	1.88 (0.41)	-0.835
Commitment to Independence	4.16 (0.44)	4.13 (0.44)	0.255

***level of significance 10% (p-value < 0,10)

**level of significance 5% (p-value < 0,05)

*level of significance 1% (p-value < 0,01)

Table 5 also shows that there is no significant difference in the mean values of role ambiguity and commitment to independence between male and female local government internal auditors. The mean value of the role ambiguity level of male local government internal auditors is 1.82, while the mean value of the role ambiguity level of female local government internal auditors is 1.88. The mean value of the commitment to independence level of male local government internal auditors is 4.16 while the mean value of the commitment to independence level of female local government internal auditors is 4.13. Based on the results of the independent sample t-test, the difference in the mean values for the levels of role ambiguity and commitment to independence is not significant (p-value > 0.10). This means that male local government internal auditors report the same level of role ambiguity and commitment to independence as female local government internal auditors.

Results of Gender Difference Analysis– Relationship Model of Role Conflict and Role Ambiguity with Commitment to Independence

The second research questions were answered by conducting a SEM-PLS analysis of each structural model of male and female local government internal auditors relating to the relationship between role conflict and role ambiguity with commitment to independence. The fit model indicator for the male local government internal auditor structural model shows the results of the APC and ARS values of 0.310 and 0.289 with a significance value at p-value < 0.05 and the AVIF value is also 1.170 (smaller than 5) so it can be concluded that the SEM model -PLS the relationship between role conflict, role ambiguity and

commitment to independence for male local government internal auditors analyzed in this study have met the goodness of fit model criteria. Figure 2 shows the magnitude of the R-squared value of the commitment to independence construct of 0.29, which means that the variation in changes in the commitment to independence variable that can be explained by the role conflict and role ambiguity variables is 29%, while the rest is explained by other variables outside this research model.

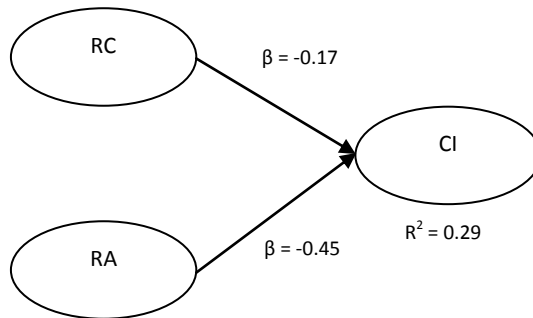


Figure 2. Results of Structural Model Evaluation – Male Local Government Internal Auditor

The results of the fit model indicator for the structural model of female local government internal auditors show APC and ARS values of 0.430 and 0.513 which are significant at $p\text{-value} < 0.05$ and the AVIF value is also 1.198 (smaller than 5) so that it can be concluded that the SEM-PLS model role conflict, role ambiguity and commitment to independence for female local government internal auditors analyzed in this study have met the goodness of fit model criteria. Figure 3 shows the magnitude of the R-squared value of the commitment to independence construct of 0.51 indicating that the variation in changes in the commitment to independence variable that can be explained by the role conflict and role ambiguity variables is 51%, while the rest is explained by other variables outside this research model.

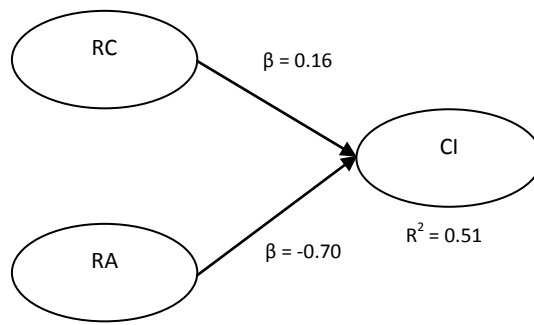


Figure 3. Results of Structural Model Evaluation – Female Local Government Internal Auditors

Table 6 shows that the relationship between role conflict and commitment to independence has a path coefficient value of -0.17 and a significant p-value of 0.17 (significance value > 0.10) for male local government internal auditors, while female local government internal auditors have the path coefficient is 0.16 and the p-value is 0.28 (significance value > 0.10). These results indicate that role conflict is not related to commitment to independence for both male local government internal auditors and female local government internal auditors. Table 6 also shows that the relationship between role ambiguity and commitment to independence has a path coefficient value of -0.45 and a significance value of p-value < 0.001 (significance value < 0.01) for male local government internal auditors, while for female local government internal auditors has a path coefficient value of -0.70 and a significance value of p-value < 0.001 (significance value < 0.01). These results indicate that role ambiguity is negatively related to commitment to independence for both male local government internal auditors and female local government internal auditors.

Table 6. Results Path Coefficient Structural Model by Gender

Independent Variable	Dependent Variable	Sign	Man		Woman	
			Path Coefficient t	p-value	Path Coefficient	p-value
Role Conflict	Commitment to Independence	-	-0.17	0.17	0.16	0.28
Role Ambiguity		-	-0.45	< 0.01*	-0.70	< 0.01*

*level of significance 1% (p-value < 0.01)

Discussion

The results of this study indicate that the average scores for the role conflict and role ambiguity of local government internal auditors are lower than the midpoint of the scale.

These results indicate that the local government internal auditors in this study experienced relatively low levels of role conflict and role ambiguity. Furthermore, the results of the sample difference test show that the level of role conflict of male local government internal auditors is significantly different from that of female local government internal auditors, but they report the same level of role ambiguity. The level of role conflict of male local government internal auditors is higher than that of their female coworkers. The results of this study are consistent with the results of a study (Jones et al., 2012) which stated that female auditors felt a lower level of role conflict than men, while they had a higher level of role ambiguity the same one.

The results of this study also show that male and female local government internal auditors have the same level of commitment to independence, which tends to be high. The results show that the average score for commitment to independence is higher than the midpoint of the scale. This means that the local government internal auditors in this study believe that they have a relatively high commitment to independence. These results are consistent with the results of research (Ahmad & Taylor, 2009).

The results of this study also show that the relationship between role conflict and role ambiguity with commitment to independence is the same for male and female local government internal auditors. In this case, role conflict is not related to commitment to independence, while role ambiguity is negatively related to commitment to independence for both male and female local government internal auditors. This result is in accordance with the statement (Ahmad & Taylor, 2009) which stated that the commitment to independence of internal auditors will become weaker only when the internal auditor feels the presence of a large role conflict, while role ambiguity can create pressure where internal auditors become more vulnerable to basing their assessment of audit matters to others thus weakening the commitment to independence. The results of this study also indicate that traditional gender role theory is less relevant in predicting the level of role conflict, role ambiguity and commitment to independence based on gender in local government internal auditors. In addition, the results of this study are more relevant to the expansionist theory of (Barnett & Hyde, 2001) as a logical explanation regarding the role of women in the internal auditor profession. The same results between male and female local government internal auditors related the relationship between role conflict and role ambiguity with commitment to independence show especially strong support for the expansionist theory.

5. CONCLUSION

Based on the analysis of the gender approach, the results of the independent sample t-test show that the level of role conflict of male local government internal auditors is different from the level of role conflict of female local government internal auditors. Male local government internal auditors report a higher level of role conflict than female local government internal auditors. The difference in the mean levels of role ambiguity and commitment to independence between male and female local government internal auditors showed insignificant results. This means that male local government internal auditors report the same level of role ambiguity and commitment to independence as their female coworkers. In addition, the results of the SEM-PLS analysis show a relationship between role conflict and role ambiguity on commitment to independence based on gender indicating that role conflict is not related to commitment to independence for both male and female local government internal auditors. Role ambiguity negatively related to commitment to independence for both male and female local government internal auditors.

6. IMPLICATIONS, LIMITATIONS AND SUGGESTIONS

The limitation of this research is that this research has tried to adapt the research questionnaire instrument as best as possible. However, there are still quite a number of questionnaire question items in several research variables that do not meet the validity and reliability test requirements, so they must be excluded from the analysis process. Therefore, further research can examine the level of validity and reliability of the role conflict, role ambiguity and commitment to independence questionnaire instruments in the Indonesian context with a larger and more diverse number of accounting profession samples, as well as better procedures. This aims to obtain more valid and reliable questionnaire question items for use in various types of accounting research.

This study provides theoretical and practical implications. In theoretical implication, this study supports the expansionist theory in explaining gender differences in the local government internal auditor profession. Meanwhile in practical implication, the results of this study show the importance of clarity of duties, regulations, standards, responsibilities and procedures to support the independence of local government internal auditors regarding the role of assurance and consulting that they must perform. This is related to the results of a negative relationship between role ambiguity and commitment to independence.

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