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The Influence of Role Overload and Role Conflict, and Independence on the Performance of Auditors Moderated by Spiritual Intelligence of Auditors in Public Accountants

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ABSTRACT

Auditor performance is the result of work achieved by the auditor in carrying out his duties, in accordance with the responsibilities given and become one of the benchmarks used to determine whether a job done will be good or vice versa. Auditor performance is a major concern, both for clients and the public, in assessing the results of audits conducted. Not optimal performance of auditors in carrying out their role as auditors can cause violations committed by auditors in Indonesia. Some of the possible causes of this occurrence based on previous research are due to the existence of Role Overload, Role Conflict, and independence experienced by the auditor in carrying out his duties. The purpose of this study is to determine the factors that influence the performance of auditors working in public accounting firms in Surabaya. The analysis technique used is Moderate Regression Analysis Results. The results of this study include Role Overload and Role Conflict negatively affect Auditor Performance, Independence has a positive effect on Auditor Performance, Spiritual Intelligence weakens the influence of Role Overload and Role Conflict on Auditor Performance, and Spiritual Intelligence strengthens the influence of Independence on Auditor Performance.

Keywords: Role Overload, Role Conflict, Independence, Auditor Performance, Spiritual Intelligence.

INTRODUCTION

Auditor performance is the result of work achieved by the auditor in carrying out his duties, in accordance with the responsibilities given to him and become one of the benchmarks used to determine whether a job will be done well or vice versa. Auditor performance is a major concern, both for clients and the public, in assessing the results of audits conducted (Fanani et al, 2008). Agustina (2009) states that the achievement of a better auditor's performance must be in accordance with certain standards and time periods, namely: (1) work quality, namely the quality of work completion by working based on all abilities and skills, as well as the knowledge possessed by the auditor; (2) the quantity of work that is the amount of work that can be completed with the target that is the responsibility of the auditor's work, as well as the ability

to utilize work supporting facilities and infrastructure; (3) timeliness is the accuracy of work completion in accordance with the available time.

Not optimal performance of auditors in carrying out their role as auditors can cause violations committed by auditors in Indonesia. Some possible causes of this occurrence based on previous research are due to the existence of role overload, role conflict, and independence experienced by the auditor in carrying out his duties.

The case of accounting scandals that occurred in 2015, namely the Public Accounting Firm Jamaludin, Ardi, Sukimto and Partners who received sanctions for freezing public accountant permits in accordance with the Decree of the Minister of Finance of the Republic of Indonesia Number 445 / KM.1 / 2015 because of Ben Ardi Public Accountants, CPA has not fully complied with the Audit Standards (SA) -SPAP in conducting general audits of PT. Bumi Citra Permai, Tbk Fiscal Year 2013. Based on the provisions of Article 63 of the Minister of Finance Regulation Number 17 / PMK.01 / 2008 concerning Public Accountant Services, non-compliance as intended is categorized as a serious violation because it has the potential to have a significant significant effect on the independent auditor's report. The Decree of the Minister of Finance concerning Sanction of the Suspension of Ben Ardi Public Accountant License, CPA is the first to freeze the Ben Ardi Public Accountant permit, CPA which is determined based on the Minister of Finance Decree Number 901 / KM.1 / 2011 dated August 15, 2011 for a period of 6 months. During the period of license suspension, Ben Ardi's Public Accountant, CPA is prohibited from providing services as referred to in Article 3 of the Republic of Indonesia Law No. 5 of 2011 concerning Public Accountants, is prohibited from becoming the Head of a Public Accountant Office or Branch Manager of a Public Accountant Office and remains responsible for the services provided has been given.

Based on the case, it can be concluded that the auditor's performance is currently still not good, this can be seen from the violations committed by the auditor while carrying out his role. Some of the factors causing the underperformance of the auditor include: high role excesses and role conflict, compliance pressure, lack of independence and competence possessed by the auditor.

THE EXISTING RANKING METHODS

Attribution Theory

Attribution theory is said to be an internal and external explanation of what lies behind human habits. This theory explains with "why" and "what" that causes humans to understand an event, consideration, or action they take (Fatemi and Asghari, 2012). The world of psychology, attribution theory has two meanings. The first refers to explaining why a behavior occurs, and the second refers to explaining the conclusions about the occurrence of a behavior (Malle, 2011). Attribution theory is used to explain the relationship between characteristics possessed by a public accountant with its performance, and it can be said that attribution theory is an explanation of what influences human behavior, there are individual (interrnal) and environmental (external) factors (Mindarti, 2015).

Internal factors tend to lead to aspects of the individual, which leads to personal traits, self-perception, self-ability and motivation. While external factors are more directed at the environment that influences a person's behavior such as social conditions, social values and people's views (Mindarti, 2015).

Fritz Heider was the first to examine the attribution of causality. According to Heider, when observing social behavior, first determine what causes it, situational or personal factors; in attribution theory commonly called external causality (external attribution) and internal causality (internal attribution). Heider divides the source of this attribution into two, namely Internal Attribution and External Attribution. According to the attribution theory from Kelly (1973) concludes internal or external causality by paying attention to three things namely consensus, consistency and distinctiveness.

Effect of Role Overload on Auditor Performance

Excessive roles occur when a person has too much work to do at a certain time. Excess roles as a situation where the roles vary, the tasks or jobs required from the role owner exceeds the amount of time and resources and energy provided to the individual (Iroegbu, 2014). The lack of proper planning of workforce requirements can cause the auditor to experience excess roles, especially during peak season when KAP will be flooded with work, and the available auditor staff must do all work in the same time period. This can have an impact on auditor performance which tends to decline because it causes pressure or stress on the auditor (Agustina, 2009). Previous research conducted by Ni Putu, et al (2016), and Aprilmukti (2017) shows the results that role overload has a negative effect on auditor performance.

H_1: Role Overload has a negative effect on Auditor Performance

Effect of Role Conflict on Auditor Performance

Role conflict occurs when an individual experiences a mismatch between commands or requests given with commitments from a role, or occurs when there are various demands from many sources that cause individuals to be difficult in determining what demands must be met. This usually happens because there are two different orders that are received simultaneously and the implementation of just one command will result in the abandonment of another order (Wiguna, 2014). Role conflict can cause discomfort at work, and will have an impact on the performance produced by the auditor. The results of previous studies conducted by Cendana and Suaryana (2018), Ilman (2017), Yogantara and Adnantara (2017), Aprilmukti (2017), Sari, et all (2018) and Wiguna (2014) showed that role conflict negatively affected auditor performance. Role conflict occurs when an individual experiences a mismatch between commands or requests given with commitments from a role, or occurs when there are various demands from many sources that cause individuals to be difficult in determining what demands must be met. This usually happens because there are two different orders that are received simultaneously and the implementation of just one command will result in the abandonment of another order (Wiguna, 2014). Role conflict can cause discomfort at work, and will have an impact on the performance produced by the auditor. The results of previous studies conducted by Cendana and Suaryana (2018), Ilman (2017), Yogantara and Adnantara (2017), Aprilmukti (2017), Sari, et all (2018) and Wiguna (2014) showed that role conflict negatively affected auditor performance.

H2: Role Conflict negatively affects Auditor Performance

Effect of Independence on Auditor Performance

An Auditor must have to maintain his independence when conducting audits. This is done so that the audit opinion and recommendations given on the results of the examination are not in favor of any party. From this statement it can be seen that independence results in auditor

audits which are free from the influence of any party. Auditor independence that is highly respected will make the auditor's performance better in carrying out his obligations in examining financial statements. If an auditor does not have or has lost his independence as an auditor, it can be believed that the auditor will not be able to produce satisfactory performance results, so that the trust of the public will simply disappear to the auditor. The results of previous studies conducted by Setiawan and Latrini (2016), Rofingatun (2018), and Aprilmukti (2017) show the results that independence influences auditor performance.

H3: Independence has a positive effect on Auditor Performance

Effects of Spiritual Intelligence on Auditor Performance

By expressing all the potential possessed by an auditor, it will be able to show optimal performance. This will be able to emerge if someone can interpret every work and can harmonize between emotions, feelings and brain. Expressing and giving meaning to every action obtained through spiritual intelligence, so that spiritual intelligence is needed in producing good performance. Scandal and manipulation are actions that would not be carried out by an auditor who has the right spiritual intelligence. The research of Setiawan and Latrini (2016), Ermawati, et al (2014) and Astuti and Latrini (2017) found that spiritual intelligence has a positive effect on auditor performance.

H4: Spiritual Intelligence has a positive effect on Auditor Performance

The Role of Spiritual Intelligence in Moderating Role Overload on Auditor Performance

Excess roles experienced by public accountants can reduce performance (Aprimulki, 2017). Excess roles have an effect on one's performance and it can be said that if a person experiences a very high excess role, there will be a significant decrease in performance. Spiritual intelligence possessed by each individual, whose existence is considered to solve existing problems in a person, then spiritual intelligence is considered to moderate the excess role of the performance of public accountants. Supported by several previous studies conducted by Sari and Suryanawa (2016) and Aprimulki (2017) which show that spiritual intelligence moderates the Role Overload of auditor performance.

H5: Spiritual intelligence weakens the influence of Role Overload on Auditor Performance.

The Role of Spiritual Intelligence in Moderating Role Conflict on Auditor Performance

Spiritual intelligence possessed by someone can be used as a basis for someone to carry out their activities. Spiritual intelligence can also give us a more positive view of dealing with problems and wiser in making decisions (Aprimulki, 2017). While role conflict can reduce a person's performance due to the incompatibility of organizational expectations with their abilities. To solve this problem, spiritual intelligence is felt to be able to moderate the role conflict experienced by public accountants (Ulum, 2015). This is also supported by research conducted by Yogantara and Adnantara (2017) which shows Spiritual intelligence is able to moderate the influence of Role Conflict on Auditor Performance.

H6: Spiritual intelligence weakens the influence of Role Conflict on Auditor Performance.

The Role of Spiritual Intelligence in Moderating Independence to Auditor Performance

The auditor must of course have an impartial attitude towards anyone. Agoes and Ardana (2014: 19), stated that people who have high spiritual intelligence certainly have high ethical behavior. If the auditor has the right spiritual intelligence, scandal and manipulation of actions

taken by the auditor cannot occur (Hanafi, 2010). With the existence of spiritual intelligence, the independence of an auditor will increasingly not be shaken. If the client pressures the auditor to violate the code of ethics with threats and bribes, and the auditor follows the client's pressure, then the auditor loses his independence. And the performance produced by the auditor is meaningless. On the one hand the auditor is as a service seller who has a tendency to satisfy the desires of his clients. On the other hand the auditor as an independent party is also required to be free from the influence of other parties. Maintaining an independent mental attitude often leads to the loss of clients. Through spiritual intelligence, the auditor can play moral awareness to overcome conflicts that occur within him that can improve performance. So, the existence of spiritual intelligence can strengthen the independence of an auditor, so that auditor performance will increase.

H7:Spiritual Intelligence strengthens the influence of Independence on Auditor Performance

USER QUERY INTENT AND STORAGE OF TAGS

Research Method

The data source used in this study is Primary data obtained through the distribution of questionnaires to both junior and senior auditors who work at the Public Accountant Office in Surabaya, Indonesia. The research instruments used are as follows:

Tabel 1 Research Instruments

Variabel	Menurut	Indikator	Item Pertanyaan
Role Overload (X1)	Thiagarajan *et al* (2006)	Faced with various obligations	3
		Have a request to do something more than you have	6
Role Conflict (X2)	Rizzo (1970)	Conflicts with one's own standards with existing values.	2
		conflict between a person's time, resources or abilities.	2
		Conflict between several wars at the same time with different requests	1
		Conflict between organizational expectations and requests for someone	4
Independence (X3)	Mautz dan Shraf (1961)	*Programming Independence*	3
		Investigative Independence	3
		Reporting Independence	2
Auditor Performance (Y)	Goldwasser (1993)	Work quality	5
		Work Quantity	2
		Punctuality	4
Spiritual Intelligence (Z)	King (2008)	Having critical existential thinking	4
		Can interpret personal life	7
		Very mindful	2
Total Questions			50

In this study the data analysis method used is the Moderate Analysis Regression method, because the purpose of this study is to determine the effect of the independent variable on the dependent variable moderated by the moderating variable and the scale of the data in this study using ratios and independent variables studied by more than one variable. Some of the stages carried out in data analysis are: validity test, reliability test, classic assumption test, Moderate Regression Analysis, and hypothesis testing.

The regression equation for this study is as follows:
$Y = \beta 0 + \beta 1X1 + \beta 2\ X2 + \beta 3\ X3 + \beta 4\ X4 + \beta 5\ X1*Z + \beta 6\ X2*Z + \beta 7\ X3*Z + \varepsilon$

EXPERIMENTS AND ANALYSIS

Research Result

In the research results tested using SPSS for windows v.21, all research variables have passed the validity, reliability and Classical Assumptions.

Test the coefficient of determination

Tabel 2 Test the coefficient of determination

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.689[a]	.475	.449	2.059

a. Predictors: (Constant), RO, RC, Ind, SI
b. Dependent Variable: AP

The table above shows the adjusted R2 value of 0.449 which means that 49.9% of changes in capital expenditure can be explained by the Role Overload, Role Conflict and Independence variables. While the remaining 52.5% is influenced by other variables not examined in this study.

Moderate Regression Analysis

Tabel 3 Analysis Results of *Moderate Regression Analysis*

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	19.643	12.813		1.519	.131
	RO	-.490	1.072	-.601	-6.804	.000
	RC	-.522	.094	-.521	-5.529	.005
	Ind	.451	.109	.414	4.123	.035
	SI	.101	.075	.082	4.259	.017
	RO_SI	-.007	.071	-.563	-6.172	.002
	RC_SI	-.005	.038	-.393	-2.875	.008
	Ind_SI	.065	.027	.342	3.294	.001

a. Dependent Variable: AP

KA = 19,463 - 0,490 RO - 0,522 RC + 0,451 Ind + 0,101 KS - 0,007 RO*SI - 0,005 RC*SI + 0,065 Ind*SI

Based on the results of calculations on SPSS for windows version 21 in the table above it can be concluded that Role Overload and Role Conflict have a negative effect on auditor performance.

Independence has a positive effect on auditor performance. As for moderation, Spiritual Intelligence negatively moderates or weakens the influence of Role Overload and Role Conflict on Auditor Performance and Spiritual intelligence moderates positively or strengthens the effect of Independence on Auditor Performance.

Results Tag Set

Role overload occurs when someone has too much work to do at a certain time. Excess roles as a situation where the roles vary, the tasks or jobs required from the role owner exceeds the amount of time and resources and energy provided to the individual (Iroegbu, 2014). The lack of proper planning of workforce requirements can cause the auditor to experience excess roles, especially during peak season when KAP will be flooded with work, and the available auditor staff must do all work in the same time period. This can have an impact on auditor performance which tends to decline because it causes pressure or stress on the auditor (Agustina, 2009). A worker who is faced with a lot of work without having the ability and time to complete it, will certainly affect the results of the work carried out. Like a public accountant who has a variety of tasks that must be completed in a short time. Especially during peak season, where there are various kinds of work that must be completed in a short time, allowing a decline in the resulting performance. In line with research conducted by Sari and Suryanawa (2016), Aprilmukti (2017), Ermawati (2014), Sahabuddin (2014) and Purnamasari (2015) that Role Overload has a negative effect on auditor performance.

Role Conflict or role conflict occurs when an individual experiences a mismatch between commands or requests given with commitments from a role, or occurs when there are various demands from many sources that cause individuals to be difficult in determining what demands must be met. This usually happens because there are two different orders that are received simultaneously and the implementation of just one command will result in the abandonment of another order (Wiguna, 2014). Likewise with the auditor when the auditor is faced with two or more roles, so if the auditor only focuses on one role and results in the neglect of other roles. Someone who experiences Role Conflict will cause stress that occurs on a prolonged basis and continuously will cause decreased performance. So that an auditor who experiences Role Conflict tends to cause psychological tension and will affect both physical and mental health and cause discomfort at work and have an impact on declining auditor performance. This study is in line with research conducted by Cendana and Suaryana (2018), Ilman (2017), Yogantara and Adnantara (2017), Aprilmukti (2017), Sari, et all (2018) and Wiguna (2014) who obtained the results that the Role Conflict affect the auditor's performance.

An Auditor must have to maintain his independence when conducting audits. This is done so that the audit opinion and recommendations given on the results of the examination are not in favor of any party. From this statement it can be seen that independence results in auditor audits which are free from the influence of any party. Auditor independence that is highly respected will make the auditor's performance better in carrying out his obligations in examining financial statements. If an auditor does not have or has lost his independence as an auditor, it can be believed that the auditor will not be able to produce satisfactory performance results, so that the trust of the public will simply disappear to the auditor. Independence according to the Code of Ethics is divided into two namely independence in thought and independence in appearance. Independence in thinking means that the auditor maintains a

mental attitude that allows statements of thought that are not influenced by things that can affect the auditor's professional judgment. While independence in appearance is the attitude of avoiding actions or situations that can cause third parties to doubt the auditor's independence. The purpose of the auditor to be independent is that the auditor works independently of the interests of certain parties and the performance carried out by the auditor is really in accordance with applicable standards, not the interests of either party. If the auditor exercises an independent attitude in thinking that is having a mental attitude that is not influenced by things that can interfere with professional considerations will have an impact on the performance of the auditor, as well as an attitude of independence in appearance that is the third party's assessment of the auditor will be good and increase public trust if auditors are considered independent by outside parties. In line with research conducted by Latrini (2016), Rofingatun (2018), and Aprilmukti (2017) that independence has a positive effect on auditor performance.

Spiritual intelligence can influence humans in creative thinking, broad-minded, and set rules for the better which will be able to influence a performance for the better. Spiritual intelligence teaches people to express and give meaning to their actions, so if you want to display good performance, spiritual intelligence is needed. By expressing all the potential possessed by an auditor, it will be able to show optimal performance. This will be able to emerge if a person can interpret every work and can harmonize between emotions, feelings and brain. Expressing and giving meaning to every action obtained through spiritual intelligence, so that spiritual intelligence is needed in producing good performance. If a person has faith, of course the person will be more careful to act. Scandal and manipulation are actions that would not be carried out by an auditor who has the right spiritual intelligence. In line with research conducted by Setiawan and Latrini (2016), Ermawati, et al (2014) and Astuti and Latrini (2017) the results of spiritual intelligence have a positive effect on auditor performance.

Excess roles have an effect on one's performance and it can be said that if a person experiences a very high excess role, there will be a significant decrease in performance. Excessive roles can also cause work stress in an auditor, which causes auditor performance to decrease. Excess roles have a negative effect on performance, so it can be said that if the excess of excess roles experienced by the auditor will lower the auditor's performance. Therefore, spiritual intelligence is needed to help in solving these problems. Spiritual intelligence possessed by each individual, whose existence is considered to solve the problems that exist in a person. Spiritual intelligence possessed can make everyone judge things from the positive side and have wisdom in acting (Ulum and Purnamasari, 2015). When someone is faced with a lot of commitment and work to be done, which will affect its performance, it can be controlled with spiritual intelligence possessed. Spiritual intelligence enables a person to think creatively, have long vision, make or even change rules, which makes the person can work better (Isabella, 2011). When someone experiences too much work which causes a decrease in performance, then with spiritual intelligence one can overcome and control the excess role. So, the existence of spiritual intelligence can weaken the excess role, so that auditor performance will increase. This is in line with research conducted by Sari and Suryanawa (2016) and Aprimulki (2017) which shows that spiritual intelligence moderates the Role Overload of auditor performance.

Role conflict can cause discomfort at work and reduce work motivation because it has a negative impact on individual behavior, such as the emergence of work tension, there is indeed

a movement of workers, a decrease in job satisfaction can reduce the performance of auditors (Fanani et al, 2008). To solve these problems spiritual intelligence is needed. Spiritual intelligence possessed by someone can be used as a basis for someone to carry out their activities. Spiritual intelligence can also give us a more positive view of dealing with problems and wiser in making decisions Spiritual intelligence gives us an eye to see the positive value in every problem and the wisdom to deal with problems and reap the benefits of them (Khavari, 2006). Therefore, spiritual intelligence is needed to control and overcome role conflict in order to overcome the decline in performance from the role conflict. So, with the existence of spiritual intelligence can weaken the role conflict, so that the auditor's performance will increase. This is in line with research conducted by Yogantara and Adnantara (2017), Aprimulki (2017), and Ulum (2015).

Attribution theory explains a person's behavior in which this theory studies the process of how a person interprets an event, learns how a person interprets the reason or cause of his behavior. Like mental spiritual intelligence possessed by the auditor is an internal factor in this attribution theory. People who have high spiritual intelligence certainly have high ethical behavior as well, so that it relates to independence, that is, people who are independent also behave impartially and behave and work according to specified standards. Auditor independence is one very important and fundamental factor for the auditor in carrying out an audit engagement. Independent provisions apply to every auditor, KAP and KAP Network. In every engagement, the auditor must maintain his independence in every thought (independent of mind) and appearance (independent in appearance). In other words, the existence of spiritual intelligence is able to strengthen the independence of an auditor. So bad things like scandals and manipulations are impossible. With the existence of spiritual intelligence, the independence of an auditor will increasingly not be shaken. If the client pressures the auditor to violate the code of ethics with threats and bribes, and the auditor follows the client's pressure, then the auditor loses his independence. And the performance produced by the auditor is meaningless. On the one hand the auditor is as a service seller who has a tendency to satisfy the desires of his clients. On the other hand the auditor as an independent party is also required to be free from the influence of other parties. Maintaining an independent mental attitude often leads to the loss of clients. Through spiritual intelligence, the auditor can play moral awareness to overcome conflicts that occur within him that can improve performance. So, the existence of spiritual intelligence can strengthen the independence of an auditor, so that auditor performance will increase. This study is in line with research conducted by Aprimulki (2017) which obtained the results that spiritual intelligence is able to strengthen the influence of independence on auditor performance.

CONCLUSION

Suggestions put forward by researchers in subsequent studies are that they can use the variable spiritual intelligence as a moderating variable considering that it is rare for similar studies to raise spiritual intelligence as a moderating variable by including other independent variables that researchers have not used in this study. Based on the R2 value there are 52.5% other variables that are able to influence auditor performance that is moderated by spiritual intelligence. With so many similar studies in the future it is expected to be able to make a finding or reference in order to contribute more to the world of research and its benefits for practitioners, namely auditors in taking a stand.

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