

The Effect of Role Conflict, Role Ambiguity and Job Satisfaction on Auditor Performance

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Abstract : This paper aims to examine the influence of role conflict, role ambiguity and job satisfaction on auditor performance. This study uses survey method using a questionnaire to collect the data. The questionnaires distributes were 104 respondents. The respondents are auditors who work for public accounting firms in East Java. Partial Least Square (PLS) with program SmartPLS version 2.0 were used to hypothesis testing. The result shows that: (1) there is no negative influence of role conflict on auditor performance; (2) there is negative influence of role ambiguity on auditor performance; (3) there is positive influence of job satisfaction on auditor performance.

Keywords : role conflict, role ambiguity, job satisfaction, performance

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