



THE INFLUENCE CONFLICT OF INTEREST AND INTEGRITY TOWARD AUDITOR'S PERFORMANCE

Tuti Dharmawati, Departement of Accounting, Economic and Business Faculty, Halu Oleo University

Hasbudin, Departement of Accounting, Economic and Business Faculty, Halu Oleo University

Andi Basru Wawo, Departement of Accounting, Economic and Business Faculty, Halu Oleo University

Muntu Abdullah, Departement of Accounting, Economic and Business Faculty, Halu Oleo University

ABSTRACT- THIS STUDY AIMED TO EXAMINE THE EFFECT OF CONFLICT OF INTEREST AND INTEGRITY ON THE PERFORMANCE OF AUDITORS IN INSPECTORATE KENDARI. THE POPULATION IN THIS STUDY WAS THE INSPECTORATE OF KENDARI IN FUNCTIONAL POSITIONS AS AUDITOR. THE NUMBER OF SAMPLES WAS 23 RESPONDENTS WITH CENSUS METHOD. THE DATA WAS TAKEN BY QUESTIONNAIRES THAT WAS DISTRIBUTED TO ALL RESPONDENTS AND ANALYSED USING DESCRIPTIVE ANALYSIS SIMPLE REGRESSION. THE RESULTS OF THIS STUDY INDICATED THAT THE CONFLICTING ROLES WAS POSITIVE AND SIGNIFICANT EFFECT ON THE PERFORMANCE OF AUDITORS. R SQUARE (R²) WAS 49,5% SHOWED THE CONTRIBUTION OF CONFLICT OF INTEREST AND INTEGRITY ON THE PERFORMANCE OF AUDITORS. WHILE THE REMAINING 50.5% WAS OBTAINED FROM THE CONTRIBUTION OF OTHER FACTORS WHICH IS NOT MEASURED IN THIS STUDY. THUS, THE STRENGTH OR THE CONTRIBUTION OF THE CONFLICTING ROLES OF THE AUDITOR'S PERFORMANCE IS VERY MEANINGFUL.

Keywords: Conflict of interest, integrity, Auditor's performance

I. INTRODUCTION

Auditor's performance is a work achievement attained by auditors in carrying out their duties and responsibilities. This also becomes one of the requirements to determine the quality of work. The performance of auditors is the major concern both for the client or public in assessing the results from audits. Government organization is concerned to be the main issue of work achievement which reflected to its employee. According to Mangkunegara (2014), the quality and quantity of work performance can be accomplished by any workers who are dedicated and responsible on their duties.

The role of internal auditor can create a challenge for those who are able to maintain their performances and ethical rules within the organization and community. Ahmad and Taylor (2009) agree that internal auditor has tendency role over conflict. According to Mohn and Puck (2003) conflict of interest and integrity is an idea, experience, or perception from the role incumbent; caused by the occurrence of various role expectations that simultaneously suggested on making a difficult situation for both roles.

Conflicts within the internal audience appear from audit and consultation services. In audit role, internal auditor should make a good progression without considering the object of inspection. However, in consulting role, internal auditor must work together and help the object of inspection.

The conflict of interest and integrity encountered by the internal auditor is related to internal position as part of its profession within the organization. Thus, the internal auditor who experienced the conflict of interest and integrity may be vulnerable toward the pressure from the object of inspection (Hutami, 2011). At this point, the conclusion approves that the conflict of interest and integrity can affect auditor's ability to make a good performance.

The conflict of interest and integrity inside the Inspectorate city of Kendari as happening at the moment, described the duty and function of Kendari's city inspectorate translation previously based on Regional Regulation No. 12, 2012. However, during restructuring and readjustment process appeared under new regulations included in Provincial Regulation, the addition of functional positions for auditor called Implementation Supervision of Regional Governance (P2UPD) in accordance with the data and facts given by labor inspections of Kendari including 14 auditors and 14 P2UPD, so the total number is 28 people. Auditors have the task to review the financial report, financial audits and assets in order to accomplish the government duties in regional areas, reporting tasks, in written or spoken, as part of their responsibility

to the inspector. Meanwhile, Supervisory officials of Regional Governance (PPUPD) have the duty to supervise the regional government affairs and cases/specialized in governance, social and community welfare and development.

Based on the description of the background above, the problem in this study is whether the conflicting roles are significant or not with the performance of auditors in Inspectorate Kendari. The purpose of this study is; to determine the conflict of interest and integrity influence to auditor performance in Kendari's City Inspectorate.

II. LITERATURE REVIEW

A. ROLE THEORY (TEORI PERAN)

Role Theory is a combining theory of orientation and disciplinary subject. Aside from psychology, this theory originated from sociology and anthropology (Sarwono, 2012). The three subjects define the term "role" from the world of theater. In the theater, an actor must play as a particular character and as the character himself, he is expected to behave in a particular way. The position of the actors in the theater (drama) was then reflected or played as part of the society. Besides, the position of people in society is equal with the status of the actors in theater. However, they are not expected to make individual progress. Other characters also have different part of performance. From this perspective the role theory is revealed in structural schemes.

Kahn et al. (In Ahmad and Taylor, 2009) also introduce the role of theory in literature behavior of organization. They stated that an organization's environment can affect each individual expectation regarding their behavior. That expectation includes norms or pressure to act in a certain way. Individuals will receive the message, interpret, and respond in different ways.

Expectation of these roles can be derived from the role itself, controlling the individual, society, or other related roles. Every person has an authority for the role that can construct their own expectation. For Inspectorate, this expectation can be authorized by Deliberation of Regional Leaders (Muspida) consisted of: Head of Regional Government, Deputy of Regional Government, and Secretary of Regional Government or from co-workers who depend on Inspectorate work performance. Different individuals or parties can form a conflict of expectations of the stakeholders themselves. Therefore, every individual can occupy two different social roles and possibly cause the opposite roles over the requirements/expectation. These are known to be the conflict of interest and integrity (Ahmad dan Taylor, 2009).

Conflicts on each individual appeared because of there are two different roles happened at the same time. According to Kats and Kahn (quoted from Damajanti, 2003) that the individual will experience a conflict from within if two or more pressuring conditions occurring simultaneously which then directed back to the individuals.

Role Theory is a consolidating hypothesis of direction and disciplinary subject. Aside from brain research, this hypothesis started from humanism and humanities. The three subjects characterize the term "role" from the universe of theater. In the theater, an entertainer must play as a specific character and as the character himself, he is normal to carry on with a certain goal in mind. The situation of the on-screen characters in the theater (dramatization) was at that point reflected or had as influence of the general public.

In addition, the situation of individuals in the public eye is equivalent with the status of the on-screen characters in theater. In any case, they are not expected to make singular advancement. Different characters likewise have diverse piece of execution. From this point of view the job hypothesis is uncovered in auxiliary plans. An organization's domain can influence every individual assumption about their conduct. That desire incorporates standards or strain to act with a specific goal in mind. People will get the message, decipher, what's more, react in various ways. Desire for these jobs can be gotten from the job itself, controlling the individual, society, or other related jobs. Each individual has an expert for the job that can develop their own desire. For Inspectorate, this desire can be approved by Deliberation of Regional Leaders (Muspida) comprised of: Head of Regional Government, Deputy of Regional Government, and Secretary of Regional Government or then again from collaborators who rely upon Inspectorate work execution.

Extraordinary people or gatherings can shape a contention of desires for the partners themselves. Along these lines, each individual can involve two diverse social jobs and potentially cause the inverse jobs over

the necessities/desire. These are known to be the contention of intrigue and uprightness. Clashes on every individual showed up in light of there are two unique jobs occurred simultaneously. The individual will encounter a contention from inside if at least two forcing conditions happening all the while which at that point coordinated back to the people. Role hypothesis additionally expresses that the normal conduct from every individual is conflicting. Along these lines, individuals can encounter pressure, melancholy, disappointment, and absence of ability that the desire isn't considered as a contention. It tends to be said that irreconcilable situation and honesty is extremely influencing adversely toward individual's method of thinking.

Role theory also states that the expected behavior from each individual is inconsistent. Thus, people can experience stress, depression, dissatisfaction, and lack of competence that the expectation is not considered as a conflict. It can be said that conflict of interest and integrity is very affecting negatively toward person's way of thinking.

B. CONFLICT OF INTEREST AND INTEGRITY (KONFLIK PERAN)

Conflict of interest and integrity is a conflict arising from bureaucratic control mechanism organization that does not comply with norms, rules, ethics, and professional independence. According to conflict of interest and integrity is an incompatibility between expectations associated from a single role which is quite extreme in such condition, the presence of two or more expectations or the pressure can be the opposite turn to avoid the progression on other roles. Conflict of interest and integrity appears because there are two distinct orders which accepted simultaneously and the execution of one command can fail the other commands said Wolfe and Snoke in Cahyono and Ghozali (2008: 140). Besides, conflict of interest and integrity can also bring the uncomfortable situation in work performance and the negative impact creates the opposite encouragement toward individual, such as emotional suspense over work, amount of displacement, and dissatisfactory that can decrease the overall performance of auditors Conflict of interest and integrity refers to the incompatible pressure of roles

Roles are associated with insistency in a function as particular roles a person is able to run the organization. Conflict of interest and integrity creates expectations that may be difficult to fulfill (Robbins and Judge, 20: 674). Sari (2016), conflict of interest and integrity occurs when a person is under pressure to perform different tasks and inconsistent at the same time, for example, the role of government internal auditors should be responsible to the government and society to carry out their duties as service provider audits and consulting services.

Conflict of interest and integrity is generally viewed as a multi-dimensional event that is divided into three types of conflict (Mohr and Puck, 2003). Three types of conflict are inter conflict of interest and integrity, intra-conflict of interest and integrity and conflict of interest and integrity person. Ahmad and Taylor (2009) also describes that in carrying out their duties within the government, Inspectorate must be related to the individual parts or the others. This relationship is likely increasing the differences so it will lead to conflict. Based on the conflict theory and internal auditing literature, conflicts which related to internal auditors are divided into three types, namely:

1. conflict of interest and integrity occurs when a worker has two different roles which opposed to line up at in the same way. It appears that the elements are different from each individual role to another part. In this case, the internal auditors happen to run two roles in the party including audit's role and consulting service.
2. Intra-sender conflict of interest and integrity occurs when a person received an opposite message from different people. This happens because of the requested role is overwhelming, as the internal auditors can experience the conflict caused by a different order from the party along with rules of professional standards for internal audit.
3. Person conflict of interest and integrity occurs when the obligations of work and organizational values do not match the personal values. This also occurs if the expectation in which related with holder does not suit the needs, inspiration, and / or personal values of the individual. Internal auditors who experienced a personal conflict of interest and integrity is asked to take an action in inconsistent ways with their personal values or required to act against and report the violations of their own colleagues.

C. AUDITOR'S PERFORMANCE

Performance can be divided into two point, they are individual and organizational performance. Individual performance is the worker's performance in terms of both quality and quantity based on the

standard of work that has been determined. While organizational performance is a combination of individual performance and group performance (Mangkunegara, 2014: 57).

Suryani (2018) states that work performance is a record resulting from a particular job function or activity during one period.

Trisnahningsih (2007) suggests that work performance is an action or implementation task that has been completed by the auditor in a short time. Auditor's performance is an action or implementation task that has been accomplished by the auditor. According to Saraswati (2014), work performance is a result of work completed by an auditor in carrying out the tasks that have been given based on skills, experience and excellence the time measured, regarding the quality and timeliness as well.

Suryani (2018) explains that person's work performance can be measured based on five (5) criteria resulting from the related work. These criteria are:

a. Output Quality

Output quality is the grade to which the final result is nearly perfect in a way to achieve the goal expected by the agency. The result should be appropriate or almost equal to the predetermined standard of organization.

b. Output Quantity

Output quantity shows the amount of work performance resulting from the number of products or services. It can be seen from the data point within a year. Number of meetings can also be found along with improvement recommendations and accomplishments.

c. Output Punctuality

Output Punctuality is the grade of accomplished activities at the certain time. The vision and mission of the organization will be achieved when the work performed by the employees can be carried out in accordance with a predetermined time. In this case including; timeliness in completing the work and the work completed when needed are required. Also, time efficiency is related with the accomplishment work to achieve the goal.

d. Workplace Attendance

Workplace attendance is the number of absences, tardiness, and the working period that already served by the employee. The presence in the workplace can be measured from the attendance, working hours, and punctuality when attending the meeting.

e. Cooperation

Cooperation is namely the circumstances of each individual employee, either helping or hindering to the co-workers.

The characteristic that distinguishes the auditor's performance with the employees is producing the output. Employee performance generally is concrete, while the performance of auditors is abstract and complex (Mulyadi :2014).

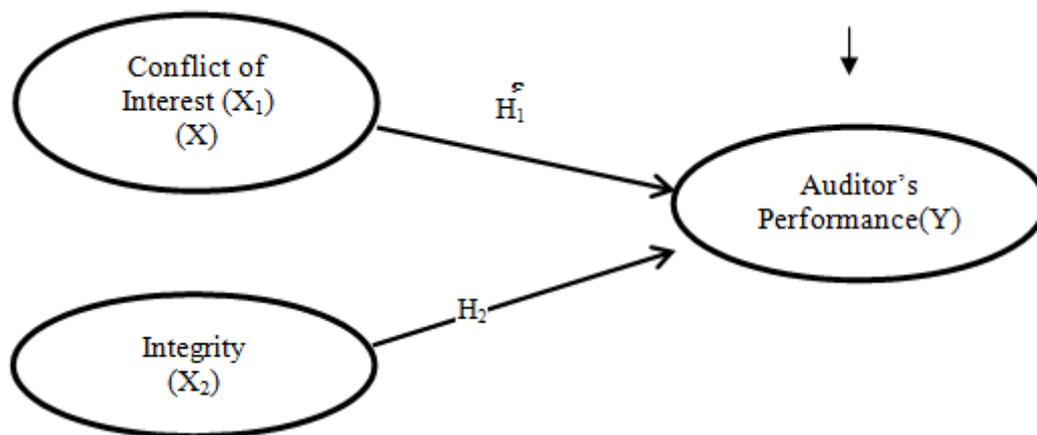
D. PREVIOUS STUDIES

Hutami (2011) found that (1) the conflict of interest and integrity significantly had the negative impact on the independence of Inspectorate's commitment, (2) role ambiguity significantly had the negative impact on the independence of Inspectorate's commitment. Furthermore, Saraswati (2014) also found that (1) the insistency from the clients had negative impact and significant effect on the commitment of Inspectorate's independency, (2) conflict of interest and integrity had negative impact and significant effect on the commitment of inspectorate independency, (3) role ambiguity showed a significant effect and negative impact on the commitment of Inspectorate's independency, (4) from client insistency, conflict of interest and integrity and role ambiguity simultaneously had significant effect on the commitment of Inspectorate's independency.

III. METHOD

Based on theoretical basis, research objectives, and the results of previous studies, as well as the formulation of the problem that has been raised, then as a basis for formulating hypotheses, the following are presented the framework outlined in the research model on the scheme. The framework shows the influence conflict of interest and integrity toward auditor's performance. To facilitate the discussion and

hypothesis testing, the analytical tools used in this study is a simple linear regression method with the aim that the expected results can be achieved.



RESEARCH HYPOTHESIS

The hypothetical model used in this research is as follows:

H₁: Conflict of Interest is significantly affect the auditor's performance

H₂: Integrity is significantly affect the auditor's performance

The population in this study were all employees with functional positions consisting of auditors (14 people) and Implementation Supervision of Regional Governance or P2UPD (14 people) in the scope of Kendari's inspectorate which are 28 people in total. The sample determination of 28 people, the whole population sample of this research, using census method because of the small number of the existing population.

Data collection methods used in this research are: (1) The questionnaire which is distributed questions list to the respondent at Kendari's inspectorate made based on indicators from the previous research as well as adjust to the object of research. (2) Documentation which is taking the data that has been documented by Kendari's inspectorate related to the research. To determine the value of the answers to the questionnaire and each written statement which is used to obtain information from a statement filed with Likert's scale modification which has a score of 1 to 5. With a score of 5 (SS = Strongly Agree), 4 (S = Agree), 3 (N = Neutral), 2 (D = Disagree), and 1 (STS = Strongly Disagree). Data processing techniques used in this research are editing, coding, and tabulation.

Data analysis methods used in this research are descriptive analysis and inferential analysis methods. Descriptive analysis that is used is a percentage descriptive analysis with the criteria of questionnaire score interpretation, which are 0%-20% = Very Weak, 21%-40% = Weak, 41%-60% = Enough, 61%-80% = Strong, and 81%-100% = Very Strong (Riduwan, 2008). Furthermore, the hypothesis testing is to determine the influence of independent variable on the dependent variable which is to determine t_{table} value determined by 5% significant level, so: (1) If the t_{Count} value $> t_{Table}$ or significant value $< \alpha = 0.05$, it means that the independent variable has partial effect on the dependent variable, (2) If the t_{Count} value $> t_{Table}$ or significant value $> \alpha = 0.05$, it means that the independent variable has not partial effect on the dependent variable.

Because there is a connection between conflict of interest and integrity variable (X) and auditor's performance (Y), then it will use a simple linear regression analysis model as follows:

$$Y = a + bX_1 + bX_2 + e$$

Legends:

Y = Auditor's Performance

a = Constant value

X₁ = Conflict of interest

X₂ = Integrity

b = Regression Coefficient for X

e = Epsilon Variable

The operational definition of each variable is as follows:

- 1). Conflict of interest is a psychological symptom experienced by an auditor who causes dissension or disagreement within himself which is caused by when the auditor is carrying two opposite roles, receives opposite messages from different people, and the obligations of his job are not in accordance with personal values that can cause discomfort working in Kendari's inspectorate office.
- 2). Integrity is the practice of being honest and showing a consistent and uncompromising adherence to strong moral and ethical principles and values working in Kendari's inspectorate office.
- 3). Auditor's performance is a implementation of inspection duty that has been completed by the Kendari's inspectorate auditors in certain period.

IV. RESULTS

a. DESCRIPTION OF RESEARCH VARIABLES

Research variables description aims to interpret the frequency of respondent's responses in accordance with variables and indicators as well as statement items based on evenly distribution of percentage frequency from the respondent's responses. The measurement scale that is used is classified into five intervals based on the Likert's scale with a ranging value from one to five which are strongly disagree, disagree, neutral, agree, and strongly agree, respectively.

1) Conflict of interest (X_1)

The answer score's propensity on variable statement of conflict of interest is 73%, interpretation criteria score of questionnaire if the percentage is 61-80% which categorized strong. It shows that the higher conflict of interest within the auditors, the higher their working's spirit.

2) Integrity (X_2)

The answer score's propensity on variable statement integrity is 75%, interpretation criteria score of questionnaire if the percentage is 61-80% which categorized strong. It shows that the higher integrity within the auditors, the higher their working's spirit.

3) Auditor's Performance (Y)

The answer score's propensity on variable statement of risk preference is 88%, interpretation criteria score of questionnaire if the percentage is 81-100% which categorized very strong. It shows that the quality of auditor inspection result is already good.

b. VALIDITY AND REALIBILITY TEST

1) Validity test is used to see how far the precision and accuracy in conducting the measuring instrument function. Instrument validity testing using Pearson Product Moment correlation with the criteria if the obtained r 's value is more than 0.30 ($\geq 0,30$) at the trust level of 95%. After testing, it shows that all the instruments are qualified (valid) with the r 's value ≥ 0.30 .

2) Uji Reliabilitas digunakan untuk mengukur sejauh mana suatu alat ukur dapat dipercaya atau dapat diandalkan. Reliabilitas instrumen akan diuji dengan menggunakan koefisien Alpha Cronbach. Jika dari hasil pengujian instrumen diperoleh nilai koefisiennya lebih besar dari 0,60 maka instrumen yang digunakan adalah reliabel. Berdasarkan hasil uji reliabilitas yang telah dilakukan, maka seluruh instrumen telah memenuhi syarat (reliabel).

c. DESCRIPTION OF MULTIPLE LINEAR REGRESSION ANALYSIS

Data of the results as described in the variable outline description, then it used a simple linear regression method which processed using IBM software Statistical Package for Social Sciences (SPSS) Statistics version 21. It is done to determine whether there is an influence of conflict of interest and integrity variable to the auditor's performance variable. From the processing, it is obtained value as listed in the following table:

Table 1 Simple Linear Estimation Results of the Conflict of interest and integrity toward Auditor's Performance

Model	Unstandardized Coefficients		Standardized Coefficients		T	Sig
		B	Std. Error	Beta		
	(Constrant)	,016	,152		,000	1,000
X ₁	Conflict of Interest	,731	,155	,731	4,535	,000
X ₂	Integrity	,754	,158	,754	4,632	,000

Based on the estimation results above, the connection between those variables can be described in the following equation:

$$Y = 0,016 + 0,703X_1 + 0,754X_2 + e$$

Where: (Y = auditor's performance), (a = 0,016), (b1 = 0,731), (b2 = 754), (X= conflict of interest and integrity), (e = Other variable that is not investigated).

1. The constant value is positive that is equal to 0.016 times. It means that if the conflict of interest and integrity variable has a constant value or equal to zero, then the auditor's performance will remain at 0.731 times.
2. The regression coefficient for the conflict of interest and integrity variable is 0.731 and 0754 times which means that there is a positive connection between conflict of interest and integrity toward the resulting auditor's performance. Thus, it can be said also that if there is an one time increase on the conflict of interest and integrity variable and the conflict of interest and integrity variable with the constant assumption or equal to zero, the auditor's performance dependent variable will increase by 0,731 and 0,754 times. It means that the most of the auditors perceived that conflict of interest and integrity is considered important in improving the auditor's performance.

D. HYPOTHESIS TEST

It is obtained t_{count} value is 4.535 with a positive direction or with t-significant level of $0.000 < 0.05$, then H_0 or accepts H_1 , which means that the conflict of interest and integrity has significant positive effect on the auditor's performance. This result can be proven by T-test of $4.535 > 0.495$ and T-test of $4,632 > 0,495$ so $t_{count} > t_{table}$.

V. DISCUSSIONS

The result of this research explains the conflict of interest and integrity variable that affect the auditor's performance. Based on the analysis result, it is obtained that the conflict of interest and integrity has direct influence toward auditor's performance with a positive and significant regression value. The positive regression value indicates that there is a direct connection between the conflict of interest and integrity and the auditor's performance. It means that the hypothesis testing result in this research shows that the conflict of interest and integrity is significantly affect to the auditor's performance. Thus, the auditor's performance in kendari's city inspectorate is considered good for the conflict of interest and integrity within the auditors.

The test results that confirm this research is the role theory which is a combination of theory, orientation, and discipline. In addition from a psychological theory, it states that the role theory is originated from sociology and anthropology (sarwono, 2012). In those three sciences, the term "role" is taken from the theater world. Role is a set of behavior which are expected by other people to someone according to the position within a system. From this perspective, the role theories are structured.

This research's results confirm saraswati's research (2014) that shows the client pressure, conflict of interest and integrity, and role ambiguity are simultaneously have significant effect on the auditor's independence commitment. Furthermore, this research is also in line with safitri's research (2015) which states that role ambiguity and motivation is significantly affect on the auditor's performance. In partial, the role ambiguity and motivation is significantly affect on the auditor's performance and the role ambiguity is the greatest influence for the auditor's performance.

VI. CONCLUSION

This research aims to determine the influence conflict of interest and integrity toward auditor's performance in Kendari's City Inspectorate. From the obtained analysis results and discussions, it can be concluded that the conflict of interest and integrity that is reflected by three indicators of internal auditor which are inter-role, intra-sender, and personal conflict of interest and integritys. They have significant effect on the auditor's performance or in other words the higher conflict of interest and integrity within the auditors, the better auditor's performance on inspection prcess in Kendari's City Inspectorate. Because the people have a conflict, they may able to control theirselves so that they were able to exploit their potential optimally.

Based on the result of this research, the author is raising several suggestions as follows: (1) The variable which is affect auditor's performance in this research is limited to internal factors only (conflict of interest and integrity). In future research, it is recommended to add the variables that affect the auditor's performance for instance audit structure, control system, and experience. (2) As information for Kendari's City Inspectorate specifically for the auditors who has a high conflict of interest and integrity, then the auditors may try to solved problems and produce a better performance.

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