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INFLUENCE OF ROLE AMBIGUITY AND CONFLICTS ON THE INDEPENDENCE COMMITMENT OF INTERNAL AUDITORS

To increase the credibility of financial statements, an audit must provide documented reasonable assurance from an independent source that the financial statements provide a true and fair picture in compliance with an accounting standard. Independence is the freedom from circumstances which may lead to impartial conduct of the internal auditing functions. To maintain independence, auditors must ensure integrity and take an objective approach to the audit process. The auditor is required to carry out his or her task in a free and objective manner in accordance with the notion. The objective of this study is to examine the influence of role ambiguity and conflict on the independence commitment of internal auditors of tertiary institutions in Osun State, Nigeria. The study population consists of the internal auditors of tertiary institutions in Osun State. The study selected sixty (60) internal auditors from the state-owned tertiary institutions to respond to the survey, using purposive sampling techniques. Multiple regression was conducted to analyse the data obtained. The study showed that role ambiguity and role conflict had a negative influence on the commitment of internal auditors to independence. The findings demonstrate, however, that the study's projections are statistically validated. The results of this study would provide empirical support for the reasons behind the resistant to independence commitment among internal auditors.

Key words: Internal auditors, Independence commitment, Role ambiguity, Role conflict.

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Белгісіздік пен қақтығыстардың ішкі аудиторлар міндеттемелерінің тәуелсіздігіне әсері

Қаржылық есептіліктің сенімділігін арттыру үшін аудит тәуелсіз дереккөзден қаржылық есептілік бухгалтерлік есеп стандартына сәйкес сенімді көрініс беретініне құжатталған ақылға қонымды сенімділікті ұсынуы керек. Тәуелсіздік – бұл қандай да бір жағдайлардан тыс ішкі аудит функцияларын әділ орындауға әкелетін мүмкіндік. Тәуелсіздікті сақтау үшін аудиторлар адалдықты қамтамасыз етуі керек және аудит процесіне объективті қарауы керек. Аудитор өз міндетін осы тұжырымдамаға сәйкес еркін және объективті түрде орындауы керек. Бұл зерттеудің мақсаты – Нигерияның Осун штатындағы жоғары оқу орындарының ішкі аудиторларының тәуелсіздікке деген адалдығына белгісіздік пен қақтығыстардың әсерін зерттеу. Зерттелетін топ Осун штатының жоғары оқу орындарының ішкі аудиторларынан тұрады. Зерттеу аясында мемлекеттік жоғары оқу орындарының алпыс (60) ішкі аудиторлары іріктеліп алынды, олар мақсатты іріктеу әдістерін қолдана отырып, сауалнама сұрақтарына жауап берді. Алынған деректерді талдау үшін көптік регрессия әдісі қолданылды. Зерттеу белгісіздік пен қақтығыстардың ішкі аудиторлардың тәуелсіздікке деген адалдығына теріс әсер еткенін көрсетті. Нәтижелер зерттеу болжамдарының статистикалық тұрғыдан расталғанын көрсетеді. Осы зерттеудің нәтижелері ішкі аудиторлардың тәуелсіздігіне қарсы тұрудың себептерін эмпирикалық қолдауды қамтамасыз етеді.

Түйін сөздер: ішкі аудиторлар, тәуелсіздікке деген адалдық, рөлдердің белгісіздігі, рөлдердің қақтығысы.

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Влияние неопределенности и конфликтов на независимость обязательств внутренних аудиторов

Для повышения достоверности финансовой отчетности аудит должен предоставить документированную разумную уверенность из независимого источника в том, что финансовая отчетность дает достоверную картину в соответствии со стандартом бухгалтерского учета. Независимость – это свобода от обстоятельств, которые могут привести к беспристрастному выполнению функций внутреннего аудита. Чтобы поддерживать независимость, аудиторы должны обеспечивать честность и объективно подходить к процессу аудита. Аудитор должен выполнять свою задачу свободно и объективно в соответствии с этим понятием. Целью данного исследования является изучение влияния неоднозначности ролей и конфликта на приверженность к независимости внутренних аудиторов высших учебных заведений в штате Осун, Нигерия. Исследуемая группа состоит из внутренних аудиторов высших учебных заведений штата Осун. В рамках исследования было отобрано шестьдесят (60) внутренних аудиторов из государственных высших учебных заведений, которые ответили на вопросы опроса с использованием методов целенаправленной выборки. Для анализа полученных данных была проведена множественная регрессия. Исследование показало, что неоднозначность ролей и конфликты отрицательно сказались на приверженности внутренних аудиторов независимости. Результаты показывают, что прогнозы исследования подтверждены статистически. Результаты этого исследования предоставят эмпирическую поддержку причинам, лежащим в основе сопротивления приверженности независимости внутренних аудиторов.

Ключевые слова: внутренние аудиторы, приверженность независимости, неопределенность ролей, конфликт ролей.

Introduction

In a global drive to improve organisational governance, internal auditors are confronted with numerous challenges and opportunities, which include highly complicated and overwhelming technologies, the need for new capabilities, hollowing structure of organisations, increasing demand for services and increased competition and globalisation. Internal auditors develop new strategies for meeting these challenges and become more proactive to offer a wider range of services and modify the internal audit framework (Ahmad & Taylor, 2009; Mutchler, 2003).

The need for appropriate guidelines and standards to ensure professionalism and, especially, objectivity in audit services is also increasing as the demand for various and large amounts of non-audit services increases. Moreover, the organisation of the internal audit function and its independence are becoming increasingly important (Mutchler, 2003).

According to KPMG (2008), auditor independence and objectivity are the cornerstones of the profession. Their value and credibility derive from the basic presuppositions of independence of mind and independence in the face of the assurance services provided by auditors. Internal audit is well thought out in a modern organisation as an activity to add value, to provide optimal assurance services (Al-

Twaijry et al., 2003; Bou-Raad, 2000). The assumption that the internal audit is effective is implicit in this notion. Al-Twaijry et al. (2003) pinpoints in support that organisations in developing countries seem to emulate the concept and practises of internal audits applied in western societies.

Gramling et al. (2004) states that corporate governance has enhanced the recognition that internal audit is part and parcel of control mechanisms. However, independence cannot be practised as part of internal audits mechanically. As the professional declarations on audit independence, such as IIA (2006), tend to be based more on principles than on rules, the exercise of independence is cognitive. It will depend on the personal attitude and commitment of the internal auditor to exercise independence in the accomplishment of duties and the decision making at work. That is to say; it is contended in this study that the notion of independence of internal auditors is seen to be more meaningfully attitudinal than instrumental in their decisions on audit issues. This study is motivated to explore the relationship between role ambiguity and commitment to independence, and how role conflict influences the commitment of internal auditors to independence.

Competency and independence characterise the quality of the internal audit function. The organisational performance needs to be achieved that audit reports and other findings and recommendations can

be communicated promptly and that decision-maker have an immediate response (Enofe et al., 2013). The internal audit function is, therefore, the function of highly experienced, knowledgeable and expert staff; the reasonable size of the audit staff; the independence and objectivity of the audit process and the ability to communicate audit findings and recommendations through a regular, acceptable pattern of reporting (Enofe et al., 2013).

In their study, Arena and Azzone (2009) state that internal audit units should have significantly strong independence and competence to perform their work properly. Independence is very important if the audit results are to be more credible. The importance of independence for internal audit activities indicates a strong commitment by internal auditors to maintain independence (commitment to independence). Another study by Ahmad and Taylor (2009), which evaluated the influence of role conflict and role ambiguity on the independence commitment of internal auditors in Malaysia, found that role conflict and role ambiguity can lead to independence commitments that are difficult for internal auditors to perform in the audit tasks. Therefore, utilising role theory, this study intends to investigate the influence of role ambiguity and role conflicts on the independence commitment among internal auditors of tertiary institutions in Osun State, Nigeria.

Literature Review

Empirical Review and Hypothesis Development

Mutchler (2003) documents that internal auditors are expected to have a commitment to integrity and independence (in order to form an unbiased view). Commitment to independence is defined as a strong belief and acceptance of the Code of Professional Conduct concerning the value of professional indonation. It is a considerable effort to respect the fundamental principles of independence of the profession. Moreover, it is always a strong desire to be independent personally (Ahmad & Taylor, 2009). The independence commitment to internal auditors is expressed as the attitude of the internal auditor not to subordinate its audit judgement to others, especially to management (Ahmad & Taylor, 2009). In their study, Obeid and Shbail (2018) indicate that a significant direct effect exists between role ambiguity and role conflict on premature sign-off of internal auditors. Besides, the high level of ambiguity and conflicts of roles among internal auditors is indicative of early signing.

The role of stressors includes role ambiguity and role conflict, according to Montgomery et al. (1996).

The role conflict arises from the occurrence of two or more roles simultaneously, which makes it harder for one to perform another (Katz & Kahn, 1978). This idea is also being used by Fisher (2001), who even underlines that one of the requirements cannot be met. These requirements can also be seen for Mohd Nor (2011) as important sources of stress in the workplace. The ambiguity of roles is uncertainty about what a person responsible for a particular activity should do. A lack of definitions or information on the responsibilities, expectations and expected behaviour of a position or its scope for Singh and Rhoads (1991) may lead to ambiguity. Concerning these two elements, Rebele and Michaels (1990) have mentioned the effects of jobs outcome and attitudes on jobs.

Moreover, conditions for change in the operating environment and complexity of internal auditing have become favourable to the ambiguity of roles, including unclear work objectives, lack of feedback, regulatory complexity and technological change (Nuijten et al., 2015). Such ambiguities or lack of clarity can create work tensions and cause internal auditors to have dysfunctions.

The relationship between role conflicts and commitment to independence has been examined by Ahmad and Taylor (2009), using a sample of internal auditors in private enterprises. Internal auditors experience a conflict of roles because they often participate in internal auditing and management consulting activities. The results of their study show that conflicts in the role are negatively linked to independence commitments. According to Ahmad and Taylor (2009), the role conflict would disrupt the independence of internal auditors, thus reducing the commitment to independence.

Ali (2014) documents that role ambiguity and conflicts have an indirect effect on the quality of internal audit through adherence to independence. It is believed that there is a mediation effect between internal audit independence and role ambiguity and role conflicts. The concept that independence is one of the determinants of audit quality is reinforced. Auditors should understand the guidelines, tasks, responsibilities, standards and have enough time in order to assess internal control weaknesses, error detection and infringements of internal control. The low role conflict in the assessment of internal control may provide recommendations for the audited to gain governance benefit.

The role conflict may have a negative impact on the independence of internal auditors from local governments (Novriansa & Sugiyanto, 2016). Internal auditors who provide management consultancy

services to a certain municipal government tend to report inappropriate systems practises and defects when performing their supervisory functions with the same local government. These are because the auditors are under strong pressure to agree on the actions and decisions of the auditors. Auditors will find it difficult to be objective and say negative things about the client, as they offer advice and help the government resolve their problems (Obeid & Shbail, 2018; Novriansa & Sugiyanto, 2016). The presence of a role conflict can, therefore, be predicted to undermine the commitment of an internal auditor to independence. The stronger the conflict, the harder the auditors are to maintain their independence and vice versa. The arguments led to the development of the following hypotheses:

H₁: Role ambiguity has a negative influence on independence commitment of internal auditor

H₂: Role conflict has a negative influence on the independence commitment of internal auditors.

Theoretical Framework

According to Kahn et al. (1964), they introduced role theory in their study of organisational behaviour. They believe that an organisational environment can influence their role behaviour on each expectation. These may be done through the setting of standards or pressures to act in a certain way. The people would receive the information, interpret them and respond to them in a variety of ways. Problems will arise when messages to be sent are unclear, not straightforward, uncomfortable and incompatible with recipient perceptions. Such conditions lead to ambiguity of role.

The theory of role is an emphasis on the attitude of individuals as social actors who learn to act according to their public positions (Solomon et al., 1985). Each role expects specific behaviour. The Stress role is essentially a condition in which each role has different expectations and affected by other people's expectations. In contrast, these expectations may conflict, become unclear, and thus its role can be vague, complicated, conflicting or impossible to fulfil (Agustina, 2009). Fogarty et al. (2000) state that three types of role stress, i.e. role conflict, role ambiguity and role overhead, have been registered.

The ambiguity of role is perceived if an employee does not get enough information to do his or her job or does not understand the expectations of a particular role. According to Hutami and Chariri (2010), ambiguity in the workplace can arise if insufficient information about the effective exercise of the role is obtained. An organisation should, therefore, have a clear description of the work tasks and responsibilities to be performed by its staff. Bam-

ber et al. (1989) suggested that the role ambiguity factors included operating existing coordination, chain of command violations, job description and the adequacy in the communication flow. The role ambiguity is due to many tasks, the time pressure on the tasks and the uncertainty about the supervision by the supervisors, which lead the employees themselves to stop and to anticipate each action. The supervision and coordination of different sections of the organisation are therefore needed to clarify the tasks and functions of each employee. According to Rizzo (1970), the guidelines, task, authority, responsibilities, standards and time are developed by (Ahmad & Taylor, 2009) and employ six dimensions of ambiguity which are: the Guidelines, Task, Authority, Responsibilities, Standards and Time.

Rizzo (1970) defines the role conflict as being consistent or incompatible in the role requirement, where conformity or compatibility is judged with a set of standards or conditions that affect role performance. The above definition can acknowledge that role conflicts can be defined in a compatibility or appropriateness dimension since they are not adequate in terms of role requirements. In contrast, compatibility or adequacy is relative in terms of the performance standards based on a set of standards or conditions of the role. Conflict of roles occurs when one has several contradicting roles or a single position has conflicting potential expectations. Every role refers to an identity that identifies who and how employees in a given situation should act (Jackson & Schuler, 1985).

The role is a product of the situation (the context of the organisation and the direction or influence exercised from a top management or elsewhere in the organisation) and their abilities, competence and personality. Situation factors are important, but the role played by individuals can shape and reflect their personalities and values. Incompatibility of roles is the main problem between the internal auditor and expectations of the public. If the expectations of the public conflict or differ from the assumed role models functions, conflicts and confusion will lead to poor performance in turn (Ebimobowei & Kereotu, 2011).

Ebimobowei and Kereotu (2011) also document that the internal auditor has no duty to prevent financial misappropriation, while the auditor must avoid, detect and report fraud in the management and owners of the productive resources expectations. If not closed, this expectation gap can lead to a conflict of roles. The role model, based on the role theory, is the internal auditor, whereas the role set is the environment for the auditors, the providers and the owners of economic resources.

Methodology

This study was carried out using a quantitative method. The quantitative method paves the way for data collection with a questionnaire. It produces numerical data which can then be converted into numbers. A quantitative study can be conducted with a large population, allowing the survey results to be generalised (Zikmund et al., 2010; Sekaran, 2003). The questionnaire was developed using a 5-point Likert scale. It consists of sections on ambiguity, conflict of roles and commitment to independence.

The study includes a sample of internal auditors of tertiary institutions in the state of Osun, Nigeria. A purposeful sampling technique selected the study respondents from all state-owned tertiary institutions. The sample size selected was sixty (60) internal auditors, and the response rate received was 100%. Data were collected using a self-administered questionnaire. In order to examine the relationships between the independent variables and the dependent variable multiple regression analyses were conducted using SPSS software.

In order to achieve the aim of this study, the following model was developed (Figure 1).

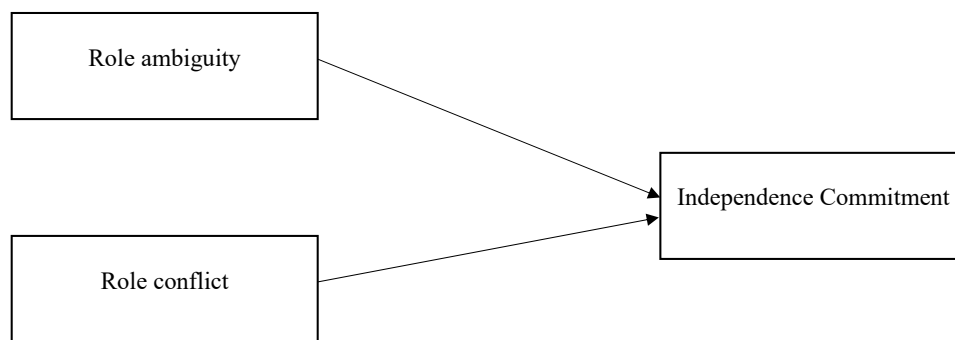


Figure 1 – Framework of the study

Note – compiled by authors

Results and Discussion

The results of this study are provided in this section. Statistical tools were used to analyse the data collected on the influence of role ambiguity and role conflicts on independence commitment among internal auditors of tertiary institutions in the State of Osun. The analysis includes descriptive statistics, reliability tests, assumption tests, correlation analyses and regression analyses. The interpretations are as follows.

Descriptive statistics of variables

The descriptive statistics on the mean, standard deviation, skewness and Kurtosis of the variables are

given in Table 1. Skewness and Kurtosis are used to verify the distribution of the instruments in the study.

As shown in Table 1, the mean and standard deviation of Role ambiguity are 3.7867 and 0.54333, respectively, and the mean and standard deviations of Role conflict are 3.1722 and 0.66063, respectively. Furthermore, the commitment to independence has a mean of 3,7067 and a standard deviation of 0,36691. Moreover, skewness and Kurtosis used to validate the normality of the instrument, as presented in Table 1 shows that our instrument are normally distributed. A normal distribution is said to exist if the skewness is between -2 and +2 and Kurtosis between -7 to +7.

Table 1 – Descriptive statistics

Variables	Mean	Standard deviation	Skewness	Kurtosis
Role Ambiguity	3.7867	.54333	-.031	-.514
Role Conflict	3.1722	.66063	-.330	-.316
Independence Commitment	3.7067	.36691	-.044	-.091
Note – compiled by authors				

Reliability and assumption tests

The Cronbach Alpha is used for measuring the reliability or internal consistency of the instrument used (Piaw, 2012). According to Sekaran and Bougie (2016), reliability below 0.6 is regarded as poor, while those ranging from 0.6 to 0.7 are acceptable, and reliability above 0.8 are considered good. Results in Table 2 shows that the instrument is reliable with Cronbach’s Alpha of more than 0.6 for all variables. In order to investigate whether or not all the variables are unidimensional, factor analysis is needed. In factor analysis, KMO, which measures shared variances, must not be less than 0.5, while the p-value of Bartlett’s Test of Sphericity must be less

than 0.001 (Beavers, et al. 2013; Walker & Maddan, 2009). Multicollinearity is a situation in which two more descriptive variables are linearly related. Multicollinearity test is done to test if there is any relationship between the independent variables. If independent variables are more linearly related, it will lead to problems in multiple regression analysis, thereby making the impact of one variable on the dependent variable not to be distinguishable. In this case, VIF and tolerance were investigated. There is no multicollinearity problem if the VIF is less than 10 (Pallant, 2013; Hair et al., 2012; Sekaran & Bougie, 2016). Table 2 shows that there is no multicollinearity problem for this study.

Table 2 – Reliability and Assumption Test

Variables	Cronbach’s Alpha	KMO	Bartlett’s Test	Tolerance	VIF
Role ambiguity	.741	.682	0.000	.998	1.002
Role conflict	.648	.698	0.000	.998	1.002
Independence commitment	.747	.604	0.000		
Note – compiled by authors					

Correlation between variables

Table 3 presents the correlation matrix which shows the direction, significance and strength of the bivariate relationship between the study variables. It shows the direction of relationship between role ambiguity and conflicts and independence commitment.

The correlation coefficient of .10, .30 and .50 is respectively referred to the as low, medium and high

coefficient in behavioural sciences. The correlation coefficient (r) values presented in Table 3 shows the strength of the relationship among variables. The coefficient of Pearson correlation presented is significant at the 0.01 level. As depicted in Table 3, it can be inferred that a negative correlation exists between the Independence commitment, and Role ambiguity and Role conflict. Implying a negative direction of the relationship between the variables.

Table 3 – Correlation Matrix

Variables	Independence commitment	Role ambiguity	Role conflict
Independence commitment	1.000		
Role ambiguity	-0.239	1.000	
Role conflict	-0.074	0.057	1.000
Notes: 1) correlation is significant at the 0.01 level (2-tailed) 2) compiled by authors			

Regression analysis

Regression analysis was performed to investigate the influence of role ambiguity and role conflict on independence commitment. As illustrated in Table 4, a summary of the regression analysis shows that the variables of the study (Role ambiguity and

Role conflict) influence the commitment to independence commitment. It shows that the study variables explained approximately 57 percent of variance, while only 43 percent remained unexplained. These means that other variables may influence the independence commitment of internal auditors.

Table 4 – Summary of regression analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.573 ^a	.374	.255	.49963
a. Predictors: (Constant), Role ambiguity, Role conflict.				
b. Dependent variable: Independence commitment				
Note – compiled by authors				

In order to investigate which factor influence independence commitment of internal auditors in Osun State tertiary institution, multiple regression analysis was carried out. Table 5 shows the coefficient or weight of regression, which was used to investigate the significant factors. Mainly, H1 and H2 were examined, and the results are presented accordingly. Table 5 shows that there are significant negative relationships between Role ambiguity and Independence commitment of internal auditors. Also, Role conflict maintains a negative

relationship with independence commitment of internal auditor. It can also be deduced from Table 5 that Role ambiguity is the most significant factor influencing Independence commitment of internal auditors (with the highest beta of -.423 and *t* – value of -3.526). The results indicate that the prediction that role ambiguity has a negative influence on the commitment to independence (H1) and that role conflict are negatively influenced independence commitment (H2) are empirically supported.

Table 5 – Coefficient or Weight of the Regression

Variables	Unstandardized (Beta)	Standardized (Beta)	<i>t</i> – value	Sig.
(constants)	2.806		4.223	.000
Role ambiguity	-.348	-.423	-3.526	.000
Role conflict	-.277	-.188	-.738	.063
Dependent variable: Independent commitment				
Note – compiled by authors				

Results of this study are in line with the study by Ahmad and Taylor (2009), which found that Role ambiguity and Role conflict negatively influence the independence commitment of internal auditor. This result reveals that when role ambiguity is higher, the commitment of internal auditors will diminish. In order to avoid ambiguity of role, there should be clear written policies on important issues, clarity of task, authority, responsibilities and standards and certainty of time allocation. The absence of these circumstances can undermine the self-confidence of internal auditors in making judgments and decisions in undertaking their tasks and professional responsibilities. Kahn et al. (1964) in their book “Organizational Stress: Studies in Role Conflict and Ambiguity”, they document that role ambiguity is capable of creating ineffectiveness, i.e. ambiguity of role may tend to make internal auditors not to be effective.

The role conflict has also been found to negatively influence internal auditors’ independence

commitment, in tandem with the study carried out by Novriansa and Sugiyanto (2016) to investigate the influence of role conflict on the independence commitment and job performance of the local Indonesian internal auditors. They found that conflicts influence independence while finding that there are conflicts in the role of job performance between internal auditors of the Indonesian Local Government.

Conclusion

This study examines empirically how role ambiguity and role conflicts affect the independence commitment of internal auditors of tertiary institutions in Osun State. Survey research was used to self-administer questionnaires to sixty (60) internal auditors of state-owned tertiary institutions. The collected data were analysed with the help of multiple regression analysis, and the analytical results

showed that the two hypotheses of the study were supported. Role ambiguity and role conflicts have been found to have a negative impact on the commitment to the independence of internal auditors. It implies that there is ambiguity in the internal auditor's exercise of authority and time pressure faced by the internal auditor and conflict between management and business requirements and personal values of the internal auditor (Ahmad & Taylor, 2009). The results of this study would empirically support the reasons behind internal auditors' resistance to independence.

The study is confined to a state-owned tertiary institution in Osun state, which represents only a

few of Nigeria's total number of institutions. This makes the findings of this research difficult to generalise because of various factors and geographical locations. Therefore, a larger sample should be considered in the future study. The scope should also extend beyond one Member State, as the country has six geopolitical regions and at least 20 institutions from each region should be chosen.

This study only considers tertiary institutions while companies are left out; it only utilised questionnaires to collect data from the internal auditors. Therefore, future research should consider listed companies and as well adopt the use of interviews in data collection.

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