The Effect of Role Conflict, Self Efficacy and Ethical Sensitivity on Auditor Performance with Intellectual Intelligence as a Moderating Variable

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ABSTRACT

This study explores the influence of role conflict, self-efficacy, and ethical sensitivity on auditor performance, with intellectual intelligence acting as a moderating variable. Data sample is taken from from 143 auditors working in public accounting firms in Jakarta, Indonesia. The results indicate that role conflict does not significantly affect auditor performance, suggesting that auditors may have developed coping mechanisms to manage conflicting demands. Conversely, self-efficacy positively influences auditor performance, highlighting the importance of confidence in completing tasks effectively. Ethical sensitivity, while crucial in theory, does not significantly impact performance in this context. Intellectual intelligence is found to moderate the relationship between self-efficacy and performance, enhancing the positive effect of self-confidence on auditor performance. However, intellectual intelligence does not moderate the negative impact of role conflict on performance nor strengthen the relationship between ethical sensitivity and performance. The model explains 70.6% of the variance in auditor performance, emphasizing the role of psychological and cognitive factors. These findings contribute to cognitive accounting theory and suggest practical implications for training, recruitment, and performance management in audit firms.

Keywords: role conflict, self-efficacy, ethical sensitivity, auditor performance, intellectual intelligence.

INTRODUCTION

In the modern audit landscape, producing high-quality audit reports requires more than just technical skills, it demands psychological resilience and behavioral adaptability. Auditors frequently experience heavy workloads, ethical challenges, and conflicting demands which need their high ability to handle this pressure. A primary source of this pressure is role conflict, which occurs when auditors receive conflicting requests from multiple users, leading to decision-making difficulties and stress. Research by Ndruru et al. (2019) indicates that role conflict significantly degrades auditor performance by reducing motivation and job satisfaction. Furthermore, unresolved conflict can compromise independence, potentially causing auditors to cease performing ethical audits altogether. Lase et al. (2021) strengthen this by saying that unresolved role conflicts could make auditors give up their independence or possibly stop doing ethical audits altogether. To navigate these external pressures, auditors rely on personal belief systems and moral awareness.

Self-efficacy also plays important role in shaping auditor performance. Self-efficacy defined as one's assurance to execute some tasks and maintain the efficiency under pressure. Wiguna (2014) and Afifah et al. (2015) assert that higher self-efficacy correlates with enhanced decision-making, resilience, and ethical awareness, even during high-pressure engagements. Some research also indicates a significant positive relationship between self-efficacy and ethical sensitivity which also referred to as moral sensitivity. This means that individuals who have stronger self-efficacy tend to be more sensitive to the ethical dimensions and implications of the situation. Ethical sensitivity defines as the ability to recognize and interpret ethical dilemmas which ensures auditors to prioritize public trust and objectivity. Lase et al. (2021) highlight that strong ethical sensitivity encourages auditors to disclose irregularities and resist unethical instructions, thereby safeguarding audit integrity.

Despite the known impacts of these variables, performance outcomes remain inconsistent. Schepers et al. (2016)

note that some auditors perform well despite high role conflict, while others do not, suggesting the presence of a moderating variable. Intellectual intelligence, which facilitates information processing and problem-solving, may explain this discrepancy. Pratiwi et al. (2022) state that intellectual intelligence helps auditors clarify ambiguous tasks and reduce role-related stress, preventing performance setbacks.

While previous studies have investigated emotional and spiritual intelligence as moderators, there is limited empirical evidence supporting the moderating role of intellectual intelligence in the relationship between role conflict, self-efficacy, and ethical sensitivity. This study fills that gap by proposing a comprehensive psychological model within the framework of cognitive accounting theory. Understanding how cognitive resources buffer stress is vital for audit firms to enhance their recruitment, training, and retention strategies.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The Influence of Role Conflict, Self-Efficacy, Ethical Sensitivity to Auditor Performance

Role conflict is a critical stressor in the auditing profession, occurring when an individual faces incompatible expectations or receives conflicting orders simultaneously (Prasetyo & Anwar, 2021; Noviana et al., 2018). This phenomenon arises when fulfilling the requirements of one role makes it difficult to fulfill another (Rastina et al., 2020). For auditors, a primary source of this conflict is the tension between adhering to the ethics of the accounting profession and satisfying the internal control systems or commercial demands of the Public Accounting Firm (Sari et al., 2016). Such incompatibility leads to a loss of focus, increased tension, and discomfort, which ultimately hinder the achievement of maximum work results and reduce overall work quality (Noviana et al., 2018).

While role conflict presents a challenge, self-efficacy serves as a vital internal resource for performance. Defined as an individual's belief in their ability to execute tasks and achieve goals, self-efficacy drives motivation, persistence, and resilience against challenges (Bandura, 1997). In the auditing context, higher self-efficacy allows professionals to navigate uncertainties and engage deeply with complex tasks, leading to improved decision-making (Luthans et al., 2020). Recent research confirms that auditors with elevated self-efficacy demonstrate greater accuracy in judgment and are more adept at identifying and addressing audit risks (Rahman et al., 2023). Furthermore, as task complexity increases, self-efficacy becomes essential for managing stress and ensuring superior outcomes (Sari et al., 2023). Consequently, organizations are encouraged to implement training programs that build this confidence to enhance audit quality and client satisfaction (Zhang et al., 2024).

Complementing technical capability is ethical sensitivity, defined as the ability to recognize ethical issues and consider the implications of decisions (O'Leary & Stewart, 2023). This sensitivity is fundamental to auditor performance as it enables the effective navigation of ethical dilemmas and ensures the upholding of professional standards (Smith et al., 2024). Studies indicate a strong correlation between this trait and performance; auditors with high ethical sensitivity are better equipped to identify potential conflicts and respond appropriately, thereby maintaining audit integrity (Johnson & Lee, 2025). Beyond individual performance, ethical sensitivity positively influences team dynamics, fostering collaborative problem-solving and a culture of ethical awareness (Thompson et al., 2023). Therefore, prioritizing the development of ethical sensitivity in training is essential for ensuring high-quality audit practices (Brown & Green, 2024; Davis & White, 2025).

Intellectual Intelligence and Auditor Performance

Intellectual intelligence is defined as the ability of a person to act in a purposeful manner and to interact efficiently with their environment (Seran, M., & Herwiyanti, E., 2019). It serves as a key mechanism for thinking and decision-making, helping individuals manage their thoughts to choose the right information to understand situations better (Abdo et al., 2022). In the field of auditing, this intelligence is not merely abstract; it involves the specific ability to reason, analyze, and solve problems. It is essential for understanding complex accounting principles, interpreting financial data, and making sound judgments as auditors navigate increasing demands.

Auditor performance refers to the successful completion of inspection tasks within a specified timeframe (Putus et al., 2023). It encompasses both the quantity and quality of work based on job duties, measuring how well and

how quickly an auditor provides findings and finishes tasks (Putus et al., 2023).

The justification for intellectual intelligence as a strengthening factor in auditor performance lies in its ability to process complexity and ensure objectivity. Research confirms that this variable has a significant positive effect because it enhances the crucial skills required for auditing: processing complex information, solving problems, and making informed decisions (Pratiwi & Suryanawa, 2020; Amir et al., 2023; Khairat et al., 2017).

Specifically, intellectual intelligence strengthens the relationship between an auditor's efforts and their final output by utilizing problem-solving, verbal, and practical intelligence. These components play a vital role in enabling the auditor to make fair, objective, and ethical decisions (Sari et al., 2019). Consequently, intellectual intelligence is a substantial driver of outcomes, with a reported contribution of 27.1% to audit quality (Juni & Nurwulan, 2023).

Hypothesis Developments

An auditor might feel pulled between their duty to provide accurate, unbiased audit findings and pressure from management to present more favorable financial reports (Pekdemir et al., 2012). Afifah, U., et al. (2015) said that role conflict can cause discomfort at work and reduce work motivation. Because it has a negative impact on individual treatment, such as the emergence of work tension, a lot of displacement of workers, reducing job satisfaction so that it can reduce auditor performance. Performance is the result of the auditor's work in carrying out his duties. Multiple studies consistently indicate that role conflict directly leads to a decrease in auditor performance. This is primarily because role conflict creates a stressful work environment, which can significantly hinder an auditor's ability to perform tasks effectively (Sangkala et al., 2024; Husain et al., 2022; Lismawati et al., 2022; Layn & Atarwaman, 2020).

Furthermore, this role conflict is strongly associated with increased job stress, which then further exacerbates its negative impact on performance. The persistent stress arising from conflicting roles can ultimately lead to burnout and a noticeable reduction in efficiency during task completion (Lismawati et al., 2022). Beyond just stress and efficiency, role conflict can also tragically lead to an increase in dysfunctional behavior among auditors, which further degrades performance. This unfortunate outcome arises because the heightened stress from role conflict can compel unethical decision-making and reduce adherence to professional standards (Jaya et al., 2018). The hypothesis related can be developed as:

H1: Role conflict does not significantly affect auditor performance.

Self-efficacy has been specifically shown to positively affect audit judgment, which reflected as critical component of overall auditor performance. Studies conducted in East Java and Bali further indicate that auditors with higher self-efficacy are demonstrably better equipped to make sound audit judgments, even when operating under pressure or confronting complex task conditions (Maradipta & Tannar, 2024; Putri & Latrini, 2024). The relationship between self- efficacy and audit quality is also highly significant. Research across Bali and Java provinces consistently highlights that self-efficacy directly contributes to higher audit quality, with emotional intelligence further strengthening this beneficial effect (Kharisma & Budiartha, 2022). The hypothesis related can be developed as:

H2: Self-efficacy significantly affects auditor performance.

The capacity for well-reasoned ethical decisions is vital for maintaining the integrity and quality of audits (Ismail et al., 2016). Research shows that ethical sensitivity strengthens this crucial skill, especially in professional environments that have a strong ethical culture. Some research showed that ethical sensitivity improves the quality of internal audits. These results are based on the fact that auditors possessing high ethical sensitivity are much better equipped to effectively handle complex ethical dilemmas that may cause more accurate and reliably audit outcomes (Badera & Jati, 2020). The positive impact of ethical sensitivity on auditor performance is a consistent finding across multiple studies, demonstrating its crucial role in helping auditors manage complex ethical challenges and deliver excellent results (Sangkala et al., 2024; Lase et al., 2021; Dewi & Dewi, 2018). The hypothesis related can be developed as:

H3: Ethical sensitivity significantly affects auditor performance

Research about intellectual intelligence, which refers to an individual's cognitive abilities, such as problem-solving, critical thinking, and learning capacity (Purba & Nuryatno, 2019), indicates that intellectual intelligence can mitigate the negative effect of role conflict on auditor performance (Sangkala et al., 2024; Pratiwi et al., 2022). This happens because auditors with higher cognitive abilities are able to manage the stress from conflicting demands, minimizing the negative consequences for their work. The hypothesis related can be developed as:

H4: Intellectual intelligence weakens the negative relationship between role conflict and auditor performance.

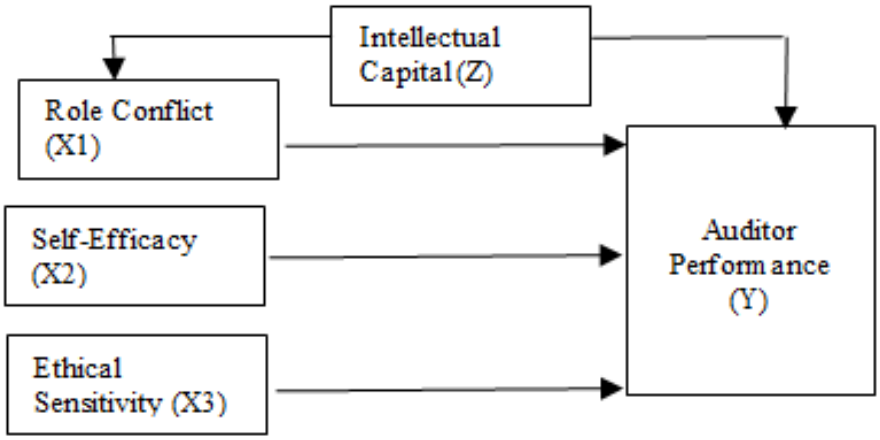
The interaction between self-efficacy and intellectual intelligence is crucial for auditor performance. Intellectual intelligence provides the necessary cognitive tools, while self-efficacy ensures these tools are applied effectively. This synergy results in higher audit quality and performance (Dewi & Tenaya, 2017; Nanda & Kuntadi, n.d.). The hypothesis related can be developed as:

H5: Intellectual intelligence strengthens the positive relationship between self- efficacy and auditor performance.

Ethical sensitivity is positively correlated with auditor performance, as it enables auditors to recognize and appropriately respond to ethical issues, thereby improving their judgment and decision-making processes (Sangkala et al., 2024; Firdaus & Tannar, 2024). Brody et al. (2020) suggests that intellectual intelligence plays a moderating role, altering the effect of ethical sensitivity on auditor performance. The hypothesis related can be developed as:

H6: Intellectual intelligence strengthens the positive relationship between ethical sensitivity and auditor performance.

Figure 1 Research Framework



RESEARCH METHODOLOGY

Data collection and Description

This research used primary data that is collected by structured questionnaires designed to capture responses based on auditors' personal experiences and self-assessments. The choice of this method is appropriate because it enables the researcher to gather data from a significant number of auditors in a consistent and standardized manner. About 143 auditors who are working at public accounting firms (KAP) in Jakarta is using as data sample. The respondents are expected to answered questionnaire consists of closed-ended questions where respondents are asked to rate their agreement or experience on a 5-point Likert scale (ranging from 1 - Strongly Disagree to 5 - Strongly Agree). This Likert scale allows for measuring the intensity of responses on various dimensions of the study, including role conflict (the degree to which auditors experience conflicting demands and expectations

from clients, regulations, and professional standards, self-efficacy (the belief in one's ability to complete tasks effectively, especially in the context of auditing, ethical sensitivity (the ability to identify and resolve ethical dilemmas in the audit process, and auditor performance (the perceived effectiveness and efficiency in performing auditing tasks).

Table I Respondent Characteristics

Item	Criteria	Frequency (Person)	Percentage (%)
Age	20-25	108	75,5%
	26-30	28	19,6%
	30-35	2	1,4%
	36-40	3	2,1%
	41-45	1	0,7%
	46-50	1	0,7%
	>50	0	0
Total		143	100%
Gender	Male	76	53,10%
	Female	67	46,90%
Total		143	100%

Variable measurements

This study focuses on several key variables that influence auditor performance, which is the dependent variable in the research model. These variables include role conflict, self-efficacy, ethical sensitivity, and intellectual intelligence. While the first three variables are independent, intellectual intelligence serves as a moderating variable in the study. Each variable is measured using established scales from previous research to ensure the reliability and validity of the data collected.

To measure role conflict, the scale developed by Inawati (2022), is used, which assesses how often auditors experience tension between conflicting expectations. Items in this scale include statements like, "I received assignments from two or more seniors who had conflicting principles." and "I performed tasks that were outside the scope of my usual duties." To measure the self-efficacy, researcher developed questions based on Nandhita Purnamasari et al. (2022), includes items such as, "I am confident that I can complete difficult tasks." and "I do not give up on assignments even if they are difficult."

To measure the ethical sensitivity, researcher used the scale developed by Coyne et al. (2005), focusing on how well auditors can identify and understand ethical issues in their work. Example items include, "Things that can harm others are wrong, regardless of the benefits gained." and. "I should not do things that could compromise my integrity and the welfare of others."

Intellectual intelligence serves as the moderating variable in this study. It refers to the cognitive ability, problem-solving skills, and intellectual capacity to handle complex tasks and challenges in the auditing process. Intellectual intelligence is hypothesized to influence the strength or direction of the relationships between the independent variables (role conflict, self-efficacy, and ethical sensitivity) and the dependent variable, auditor performance. The measurement of intellectual intelligence is adapted from Tirta Sati Ayu (2018), and it includes items such as, "I am able to quickly understand what I read and hear." and "I am able to complete the work assigned to me to the best of my ability." For auditor performance as the dependent variable in this study, this variable is measured using the scale developed by Inawati (2022), which includes items like, "Develop practical solutions to problems that arise in each assignment." and "I have the ability to fulfil responsibilities."

Table 2 Research Indicator

Variables	Research Indicators	Scale
Role Conflict (X1)	• Differences in perception (Krishnan &; Krishnan, 2020) • Limited resources (Li, 2020) • Pressure from superiors (Dezoort &; Harrison, 2016)	Likert
Self-Efficacy	• Level (Bandura, 2019) • Generality (Bandura, 2019) • Strength (Bandura, 2019)	Likert
Ethical Sensitivity (X3)	• Value conformity (Sekerka &; Bagozzi, 2019) • Legal and regulatory compliance (Kaptein et al., 2015) • Ethical Communication (Sekaran &; Fisher, 2020) • Job satisfaction (Gao et al., 2015)	Likert
Auditor Performance (Y)	• Auditor independence (Abbott et al., 2016) • Auditor work experience (Gao &; Zhang, 2020) • Auditor Competence (Alfraih &; Almutairi, 2020)	Likert
Intellectual Intelligence (Z)	• Analytical ability in identifying problems (Chang & Huang, 2020) • Verbal intelligence (Zhang &; Gao, 2019) • Practical Intelligence (Fadzil, 2020)	Likert

Research Model

The research model is developed to explore the relationships between the independent variables (role conflict, self-efficacy, and ethical sensitivity) and auditor performance, with intellectual intelligence serving as a moderating variable. This model is designed to test the theoretical propositions that role conflict, self- efficacy, and ethical sensitivity directly affect auditor performance, and that intellectual intelligence influences the strength or direction of these relationships.

This research model is structured to test six hypotheses, focusing on both the direct and moderating effects of the variables. The first three hypotheses examine the direct impact of role conflict, self-efficacy, and ethical sensitivity on auditor performance, while the last three hypotheses assess how intellectual intelligence moderates these relationships. The model will be tested using SmartPLS 4, which is a robust tool for performing Partial Least Squares Structural Equation Modeling (PLS-SEM). This method allows for an in-depth analysis of both direct and indirect effects, providing a comprehensive understanding of how the variables interact. The research model, therefore, not only investigates the direct effects of key factors on auditor performance but also examines the influence of intellectual intelligence as a moderator, offering valuable insights into how cognitive abilities can shape the effectiveness of auditors in their professional duties.

STATISTICAL RESULT AND DISCUSSION

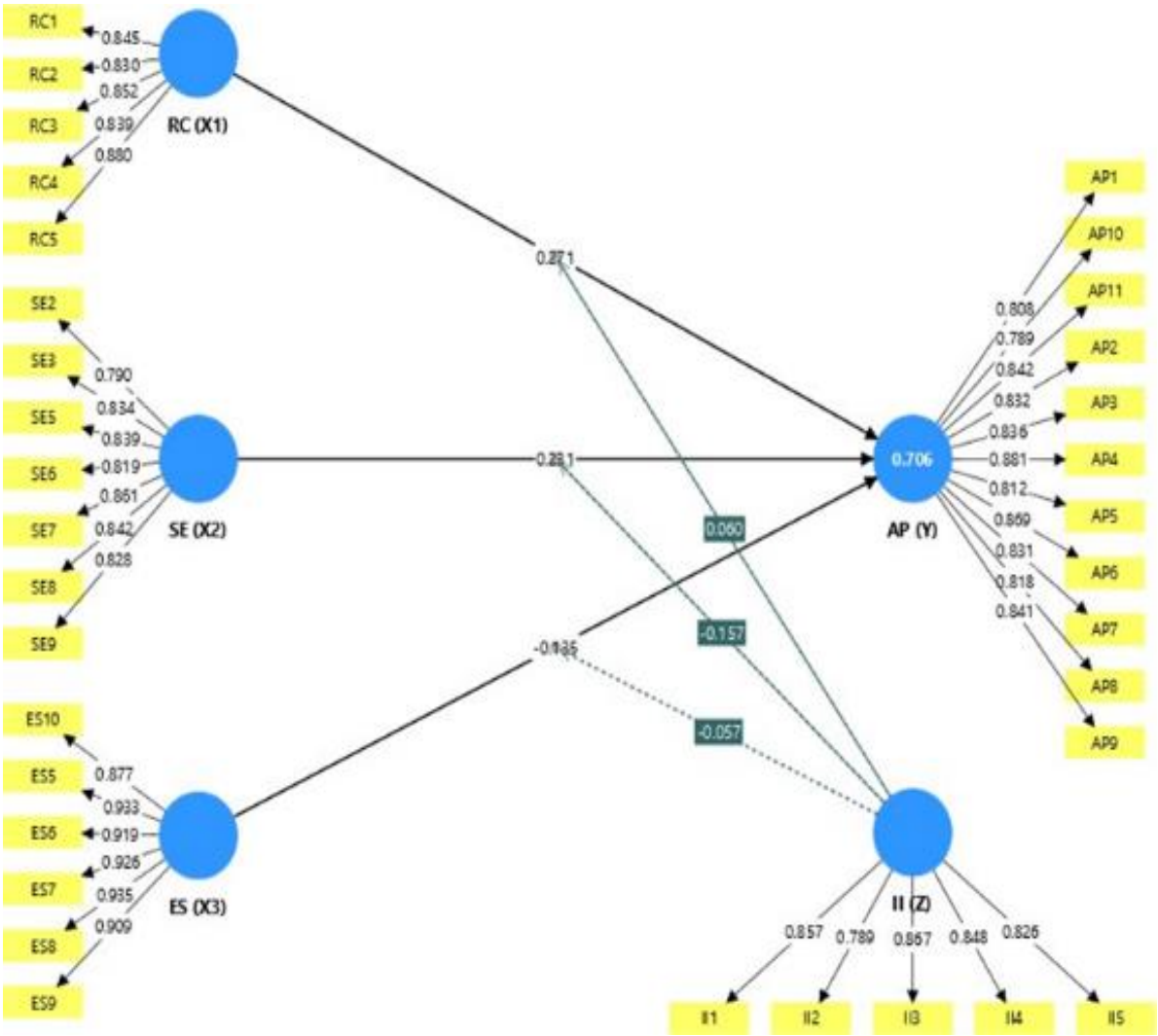
Statistical Result

The PLS model scheme in this study consists of reflective measurement constructs. The independent variables include role conflict (RC), self-efficacy (SE), and ethical sensitivity (ES), while auditor performance (AP) is the

dependent variable. Intellectual intelligence (II) is modelled as a moderating variable, with interaction terms (II × RC, II × SE, II × ES) included to examine its effect on the relationships between independent variables and auditor performance. Each construct is measured using multiple indicators derived from validated instruments in previous research. For instance, auditor performance is assessed with 11 indicators (AP1–AP11), ethical sensitivity with 6 indicators (ES5–ES10), self- efficacy with 7 indicators (SE2–SE9), role conflict with 5 indicators (RC1–RC5), and intellectual intelligence with 5 indicators (II1–II5).

The PLS scheme enables a two-stage evaluation. The outer model assessment ensures that all indicators are reliable and valid, evaluating factor loadings, internal consistency (Cronbach's alpha, composite reliability), convergent validity (AVE), and discriminant validity. Once the measurement model is confirmed, the inner model examines structural relationships through path coefficients, R-square values, and effect sizes (f^2), which provide evidence for the magnitude and significance of direct and moderating effects. This comprehensive approach allows the study to investigate the impact of psychological and cognitive factors, such as role conflict, self-efficacy, ethical sensitivity, and intellectual intelligence, on auditor performance, providing both theoretical and practical insights into audit effectiveness (Hair et al., 2011; Ramadiani, 2010).

Figure 2 PLS Modelling Scheme



Variables:

RC: Role Conflict SE: Self Efficacy

ES: Ethical Sensitivity AP: Auditor Performance

II: Intellectual Intelligence

Table 3 Outer Loading

	AP (Y)	ES (X3)	II (Z)	RC (X1)	SE (X2)	II (Z) x RC (X1)	II (Z) x SE (X2)	II (Z) x ES (X3)
AP1	0.808							
AP10	0.789							
AP11	0.842							
AP2	0.832							
AP3	0.836							
AP4	0.881							
AP5	0.812							
AP6	0.869							
AP7	0.831							
AP8	0.818							
AP9	0.841							
ES10		0.877						
ES5		0.933						
ES6		0.919						
ES7		0.926						
ES8		0.935						
ES9		0.909						
II1			0.857					
II2			0.789					
II3			0.867					
II4			0.848					
II5			0.826					
RC1				0.845				
RC2				0.830				
RC3				0.852				
RC4				0.839				
RC5				0.880				
SE2					0.790			
SE3					0.834			
SE5					0.839			
SE6					0.819			
SE7					0.861			
SE8					0.842			
SE9					0.828			

Table 3 shows the outer loadings from a structural equation model (SEM) or factor analysis. These values show how strongly the variables are related to their underlying constructs. Each row represents a variable, and the columns show how strongly these variables are connected to the different constructs in the model.

Outer loadings show how strong the relationship is between the observed variables and the latent constructs. Higher values mean a stronger relationship, and values closer to 1 suggest that the observed variable fits well with the construct. For example, variables like AP1 (0.808), AP10 (0.789), and ES6 (0.919) have strong relationships with their constructs, meaning these observed variables are good indicators of their underlying factors. Generally, loadings above 0.7 are considered strong, while values above 0.4 are moderate. Lower values suggest weaker relationships. Most of the variables in this model show strong or moderate loadings, meaning they represent their constructs well.

1) Composite Reliability, Cronbach's Alpha & Average Variance Extracted (AVE)

Based on table 4 below, it can be seen that the Composite Reliability, Cronbach's Alpha and AVE, the test result show a good number. All of them are greater than minimum of the requirement. In the Composite Reliability, for RC is 0,928, for SE is 0.940, ES is 0.969, AP is 0.961, and II is 0.922. In the Cronbach's alpha, for RC is 0,904, for SE is 0.925, ES is 0.962, AP is 0.956, and II is 0.894. In the AVE, for the LOC the figure 0,852 then for the CEI is 0,869. From the overall result, it can be concluded that all variables are reliable and meet the qualification, which is greater than 0,7 for Cronbach's Alpha & Composite Reliability, while 0,5 for Average Variance Extracted.

Table 4 Construct Validity and Reliability

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
AP (Y)	0.956	0.957	0.961	0.694
ES (X3)	0.962	0.965	0.969	0.841
II (Z)	0.894	0.897	0.922	0.702
RC (X1)	0.904	0.905	0.928	0.722
SE (X2)	0.925	0.933	0.940	0.690

2.) Discriminant Validity

The discriminant validity of this research can be done by Fornell Larcker test. The result of discriminant validity test as follows:

Table 5 The Fornell Larcker

	AP (Y)	ES (X3)	II (Z)	RC (X1)	SE (X2)
AP (Y)	0.833				
ES (X3)	-0.582	0.917			
II (Z)	0.761	-0.528	0.838		
RC (X1)	0.700	-0.646	0.683	0.850	
SE (X2)	0.722	-0.447	0.769	0.587	0.831

From table 5, the Fornell Larcker test show a good result that the square root of the Average Variance Extracted (AVE) is greater than its correlation with any other construct in the model. For example, the square root of the Average Variance Extracted (AVE) for a construct of AP is 0,833 greater than its correlation variable ES, II, RC, and SE. Also, for the ES, II, RC, and SE square root of the Average Variance Extracted (AVE) is greater than its correlation variable, so it can be concluded that so it can be concluded that the requirements for discriminant validity have been met.

3.)Inner Model

The inner model test is carried out to test the research hypothesis, namely by looking at the significance of the relationship between variables. The relationship is considered significant if the P-values is <0.05 and the t-statistic is >1.96 (Hair et al., 2011). The following table 6 presents the results of testing the inner model for this study.

Table 6 Path Coefficient

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
RC (X1) -> AP (Y)	0.271	0.252	0.084	3.220	0.001
SE (X2) -> AP (Y)	0.231	0.235	0.107	2.156	0.031
ES (X3) -> AP (Y)	-0.135	-0.121	0.078	1.734	0.083
II (Z) x RC (X1) -> AP (Y)	0.060	0.063	0.113	0.530	0.298
II (Z) x SE (X2) -> AP (Y)	-0.157	-0.149	0.081	1.933	0.027
II (Z) x ES (X3) -> AP (Y)	-0.057	-0.063	0.126	0.452	0.326

Table 7 below present an analysis of the impact of independent variable Role Conflict, Self-Efficacy, Ethical Sensitivity to the dependent variable Auditor Performance also the impact of independent variable to dependent variable with moderating variable Intellectual Intelligence. The relationships were evaluated based on the

original sample (O), sample mean (M), standard deviation (STDEV), T statistics, and P-values. A T-statistic below 1.96 and a P-value above 0.05 indicates non- significance.

Table 7 Result of Hypothesis analysis

	Hyothesis	Values	Status
H1	*Role conflict does not significantly affect auditor performance.*	O = 0,271 Tstatistic = 3,220 RC (X1) -> AP (Y) P Values = 0,001	Accepted
H2	*Self-efficacy significantly affects auditor performance.*	O = 0,231 Tstatistic = 2,156 SE (X2) -> AP (Y) P Values = 0,031	Accepted
H3	*Ethical sensitivity significantly affects auditor performance .*	O = - 0,135 Tstatistic = 1,734 ES (X3) -> AP (Y) P Values = 0,083	Rejected
H4	Intellectual intelligence weakens the negative relationship between role conflict and auditor performance.	O = - 0,060 Tstatistic = 0,530 II (Z) x RC (X1) -> AP (Y) P Values = 0,298	Rejected
H5	Intellectual intelligence strengthens the positive relationship between self-efficacy and auditor performance.	O = - 0,157 Tstatistic = 1,933 II (Z) x SE (X2) -> AP (Y) P Values = 0,027	Accepted
H6	Intellectual intelligence strengthens the positive relationship between ethical sensitivity and auditor performan	O = - 0,057 Tstatistic = 0,452 II (Z) x ES (X3) -> AP (Y) P Values = 0,326	Rejected

Table 8 presents R-square values for one construct which is Auditor Performance. The R-Square value is 0.706 indicating that 70.6% of the variability in this construct is explained by the model while the other 29.4% is explained by other variables outside this model. The value categorized strong as it is greater than 0.75.

Table 8 R-Square

	R-square	**Percentage**
AP (Y)	0.706	70,6%

Table 9 F-Square

	AP (Y)
AP (Y)	
ES (X3)	0.032
II (Z)	0.061
RC (X1)	0.096
SE (X2)	0.068
II (Z) x RC (X1)	0.002
II (Z) x SE (X2)	0.052
II (Z) x ES (X3)	0.003

Table 9 presents the F-square values for the independent to dependent and moderating variables in relation to the dependent variable, Auditor Performance (AP). The F-square value is a measure of effect size, where a value of 0.02 is a small effect, 0.15 is a medium effect, and 0.35 is a large effect. The results indicate that all the variables have a small or very small effect. Specifically, the independent variables Role Conflict (RC), Self-Efficacy (SE), Intellectual Intelligence (II), and Ethical Sensitivity (ES) have F-square values of 0.096, 0.068, 0.061, and 0.032, respectively, all of which indicate a small effect size on Auditor Performance. Similarly, the moderating effects of Intellectual Intelligence (II) on Self-Efficacy (SE), Ethical Sensitivity (ES), and Role Conflict (RC) have f-square values of 0.052, 0.003, and 0.002, respectively. Those values indicate that the moderating effects are extremely minor, and they don't have a meaningful impact on the model's ability to predict outcomes.

DISCUSSION

The findings offer insightful implications for both theory and practice in the field of auditing. The result showed that role conflict does not significantly affect auditor performance means that, based on the data analyzed, the presence of conflicting demands or expectations in an auditor's role does not lead to a measurable, statistically significant change in how well they perform their tasks. This implies that despite facing potential internal

contradictions or pressures, auditor performance remains stable and unaffected in a meaningful way. This finding appears to contradict several theoretical frameworks, particularly role theory, which suggests that conflicting expectations create stress and tension, potentially decreasing job performance (Kahn et al., 1964). Indeed, many studies have found that role conflict negatively and significantly impacts auditor performance by causing stress, reducing motivation, increasing role tension, and disrupting focus (Sangkala, 2024; Anggraeni, 2024; Sijabat & Martanto, 2024). However, this result can also be seen as a positive outcome for auditors. It suggests they are resilient and adaptable, possessing coping mechanisms that neutralize the negative effects of role conflict. These mechanisms could include strong ethical standards, professional training, or effective time management. In practice, this resilience suggests that recruitment processes should prioritize candidates who demonstrate high adaptability and the ability to navigate ambiguous instructions during behavioral interviews. Furthermore, some research notes that role conflict can sometimes be positively related or even serve as a motivator under specific conditions, pushing auditors to resolve ambiguities or manage responsibilities more effectively (Sesa, 2023). This could help explain the non-significant or positive effects observed in certain contexts. The finding therefore highlights the complexity of role conflict, suggesting its effects are not uniform. Instead of always being harmful, certain types of conflict may even spur problem-solving or adaptive behavior, ultimately not diminishing but potentially enhancing an auditor's performance.

The significant positive effect of self-efficacy on auditor performance means that auditors who strongly believe in their capability to execute audit tasks tend to perform better. This results in higher quality, more accurate, and more confident audit outcomes. This relationship aligns with established psychological and organizational theories and has been verified in diverse empirical studies across various auditing contexts. This finding is grounded in Bandura's social cognitive theory, which posits that an individual's belief in their ability to succeed in specific tasks influences their motivation, persistence, effort, and ultimately, their actual performance (Bandura, 1997). This theory helps explain why auditors with high self-efficacy would approach complex audit judgments and risk assessments with confidence and resilience, leading to better decision-making and stricter adherence to professional standards. Recognizing self-efficacy as a key driver of performance highlights the importance of building an auditor's confidence through training, mentoring, and support, which reliably enhances audit outcomes. For instance, audit firms might restructure their training programs to include not just technical skill drills but also mentorship tracks where senior partners actively validate the decision-making of junior staff to build this critical self-belief. The result is both theoretically consistent and empirically supported, indicating a clear pathway by which cognitive beliefs translate into greater effort, persistence, and quality judgments. Furthermore, emphasizing self-efficacy encourages professional growth and resilience in auditors, which is highly beneficial for long-term audit quality and organizational success.

The result that ethical sensitivity does not significantly affect auditor performance means that, in the data analyzed, an auditor's ability to recognize and respond to ethical issues does not translate into a statistically measurable impact on their overall job performance. While this outcome may seem counterintuitive given the theoretical importance of ethics in auditing, it aligns with some nuanced perspectives in existing research. Theoretically, a higher level of ethical sensitivity should enhance an auditor's performance by promoting adherence to professional ethical standards, reducing misconduct, and improving audit quality (Forsyth, 1980; Ismail & Rasheed, 2019). However, several factors may explain why this relationship isn't always significant. One of these factors is that ethical dilemmas in auditing often require balancing conflicting interests and making complex judgments under uncertainty. The presence of high ethical sensitivity may create awareness but not directly lead to performance improvements without the support of clear organizational standards or decision-making frameworks (Ismail & Rasheed, 2019; Gusti et al., 2018). Consequently, firms should focus on creating distinct channels for ethical consultation, ensuring that an auditor's sensitivity is supported by a robust infrastructure that allows them to act on their awareness without disrupting their workflow. Moreover, ethical sensitivity is a complex, multi-dimensional concept that can be challenging to measure precisely. Survey or experimental measures may not fully capture its effects or reflect real-world ethical dilemmas that impact performance (Dharmadiaksa, 2022). This outcome, therefore, acknowledges that simply having an awareness of ethical issues does not automatically translate into better performance, especially given the many competing pressures and complex realities that auditors face.

Intellectual intelligence does not weaken the negative relationship between role conflict and auditor performance means that despite auditors' cognitive abilities and intellectual capacity, these do not significantly buffer or

reduce the negative impact that role conflict has on their job performance. In other words, even auditors with higher intellectual intelligence still experience performance declines when faced with role conflict. Many studies suggest intellectual intelligence should moderate the negative effects of role conflict by helping auditors process information more efficiently, resolve cognitive conflicts, anticipate consequences, and maintain rational decision-making under pressure (Partridge & Medda, 2020; Paciello et al., 2013). This would theoretically reduce performance impairment caused by role conflict. However, empirical findings reveal that intellectual intelligence sometimes does not moderate or weaken the role conflict-performance link (as in this case). This is because intellectual intelligence primarily supports task-related cognitive processing but may not fully address the emotional and interpersonal strain caused by role conflict (Sangkala, 2024). From a workload management perspective, this implies that assigning high-IQ staff to high-conflict projects is not a sufficient mitigation strategy; instead, firms must implement emotional intelligence training or wellness programs to address the stress that cognitive brilliance cannot fix. Role conflict often triggers emotional stress, anxiety, and role ambiguity, which intellectual intelligence alone does not directly mitigate. Emotional intelligence, resilience, or organizational support may play more critical moderating roles for these emotional and relational elements.

The result that intellectual intelligence strengthens the positive relationship between self-efficacy and auditor performance means that auditors with higher intellectual intelligence are better able to leverage their belief in their capabilities (self-efficacy) to achieve superior performance. In essence, intellectual intelligence acts as a catalyst or enhancer, boosting the influence of self-efficacy on actual job outcomes. Studies show intellectual intelligence positively moderates the self-efficacy-performance link by enhancing problem-solving speed, adaptability, and error detection, which are critical to audit quality (Rosady et al., 2023; Amri Amir et al., 2023). They suggest the value of simultaneous development of auditors' confidence (self-efficacy) and cognitive skills (intellectual intelligence) for optimal performance gains. In training environments, this could involve simulation-based learning where auditors must utilize rapid problem-solving skills in high-stakes scenarios, thereby reinforcing their confidence through intellectual application. Intellectual intelligence as a moderator increases the predictive accuracy of self-efficacy on performance, providing clearer guidance for performance enhancement. This relationship highlights that auditors with strong intellect and confidence are likely to engage in deeper analysis and produce more reliable audit outcomes. High intellectual intelligence might sometimes result in overthinking or analytical paralysis if not balanced with effective confidence and decision-making skills. The strengthening effect may differ across auditing contexts and task complexity; intellectual intelligence might play a smaller role in routine or standardized audits.

Studies show that intellectual intelligence strengthens the positive relationship between self-efficacy and auditor performance. This is because it enhances critical skills for audit quality, such as problem-solving speed, adaptability, and error detection (Rosady et al., 2023; Amri Amir et al., 2023). Consequently, this finding suggests the value of the simultaneous development of auditors' confidence and their cognitive skills for optimal performance gains. Furthermore, by acting as a moderator, intellectual intelligence increases the predictive accuracy of self-efficacy on performance, which provides clearer guidance for performance enhancement. This relationship also highlights that auditors who possess strong intellect and confidence are more likely to engage in deeper analysis and produce more reliable audit outcomes.

The result that intellectual intelligence does not strengthen the positive relationship between ethical sensitivity and auditor performance indicates that, while ethical sensitivity positively contributes to auditor performance, intellectual intelligence does not enhance or amplify this effect. In other words, an auditor's cognitive abilities do not significantly influence how their ethical sensitivity translates into better performance. This is likely because ethical sensitivity primarily relates to recognizing ethical issues and moral awareness, which are often influenced more by emotional intelligence, moral development, and organizational culture than by pure cognitive ability (Lase et al., 2021; Brody et al., 2020). Intellectual intelligence may not add value in this specific context because ethical sensitivity involves emotional and social cognition that goes beyond intellectual problem-solving. While intellectual intelligence may positively influence ethical behavior on its own (Andreana & Putri, 2020), its interaction with ethical sensitivity in affecting performance appears to be minimal or overshadowed by other factors, such as emotional intelligence, ethical training, or professional norms (Sangkala, 2024). This highlights that cognitive intelligence and ethical sensitivity may function through largely independent processes in producing ethical and performance outcomes. This suggests that organizations might be better off improving ethical performance by focusing on emotional intelligence, ethical culture, and training rather than only on

cognitive enhancement. Recruitment strategies should therefore distinguish between cognitive testing and ethical screening, ensuring that high IQ scores are not mistakenly used as a proxy for ethical readiness. It also counters the common assumption that higher IQ always leads to better ethical behavior and performance, emphasizing the complex, multidimensional nature of ethics. It is also worth noting that the moderating role of intellectual intelligence might vary by the complexity of the situation or ethical scenario, meaning findings could be context-specific or sample-dependent.

CONCLUSIONS

The results of this study indicate that role conflict did not have a significant effect on auditor performance. This suggests that while auditors may experience conflicting demands and pressures inherent in their roles, these conflicts do not necessarily translate into poorer job performance in this study context. It is possible that auditors have developed coping mechanisms or adaptive strategies that allow them to manage role conflicts effectively, preventing these challenges from adversely affecting their work outcomes. Self-efficacy had a significant positive effect on auditor performance. Highlighting confidence's role in task execution and resilience during challenging engagements. Auditors with higher self-efficacy are more likely to persist through difficulties, resulting in higher-quality audit outcomes and greater efficiency.

Ethical sensitivity did not have a significant effect on auditor performance in this study. This indicates that, although ethical sensitivity is important for recognizing ethical issues and dilemmas, it may not directly translate into measurable improvements in auditors' performance outcomes in this context. The lack of significance could suggest that other factors, such as organizational culture, pressure from clients, or external regulations, might influence or overshadow the effect of ethical sensitivity on performance.

Intellectual intelligence has not weakened the negative relationship between role conflict and auditor performance. It indicates that, having higher intellectual intelligence does not significantly reduce the adverse effects of role conflict on auditors' work outcomes. Despite the theoretical expectation that intellectual intelligence through enhanced problem-solving and cognitive abilities would help auditors manage conflicting demands more effectively and mitigate stress, the findings show that this cognitive capability alone may not be sufficient to buffer the negative impact of role conflicts.

Intellectual intelligence strengthens the positive relationship between self- efficacy and auditor performance means that auditors who combine strong self- confidence in their abilities (self-efficacy) with high intellectual intelligence tend to perform better in their audit tasks. Intellectual intelligence enables auditors to more effectively apply their confidence and skills to handle complex audit challenges, make informed decisions, and adapt to changing situations.

The conclusion that intellectual intelligence has not strengthen the positive relationship between ethical sensitivity and auditor performance indicates that, having higher intellectual intelligence does not significantly enhance the impact of ethical sensitivity on auditors' work outcomes. Although ethical sensitivity is important for recognizing and addressing ethical issues, the ability to translate this sensitivity into better performance does not appear to be influenced by the level of intellectual intelligence.

The model explains 70.6% of variance in auditor performance, emphasizing psychological factors' importance for audit quality. These findings contribute to cognitive accounting theory by illustrating how internal beliefs and cognitive abilities interact to shape professional outcomes in auditing.

Implications

This study highlights the importance of self-efficacy and intellectual intelligence in enhancing auditor performance, while role conflict and ethical sensitivity have lesser impacts. The findings suggest that auditors can manage conflicting demands effectively, indicating the need for training programs focused on building resilience, stress management, and confidence. Firms should also consider incorporating intellectual intelligence assessments in recruitment and professional development to boost critical thinking and problem-solving skills. Despite ethical sensitivity not significantly impacting performance, fostering an ethical culture remains essential.

Future research could explore how role conflict varies across sectors and investigates other psychological factors, like emotional intelligence, to further refine auditing practices. These insights contribute to improving auditor training, recruitment, and performance management.

Limitations

The sample of 143 auditors is limited to Jakarta public accounting firms, reducing generalizability to other regions or different city. This geographic restriction may overlook cultural or regulatory differences that influence auditor behavior elsewhere. Data relies on self-reported questionnaires, which measured by Likert-Scale only, risking bias from subjective responses or social desirability effects where participants might overstate positive traits like self-efficacy. Some hypotheses show inconsistencies between expected and actual moderating directions, possibly due to unmeasured variables like emotional intelligence.

Suggestions

For future research, researcher may expand sample size including auditors from diverse regions or sectors for broader insights into how variables interact across contexts. Researcher may adopt mixed methods for deeper qualitative data, such as interview method to explore why role conflict had a positive effect and examine additional moderators like emotional or cultural intelligence to refine the model.

Practically, audit firms should improve employees' self-efficacy and intellectual intelligence through workshops on confidence-building and critical thinking, implement programs to manage role conflict clear role definitions, regular feedback, and stress management resources to prevent burnout. Audit firms should encourage ethical sensitivity training integrated with intellectual development to ensure balanced decision-making. Firms could use these insights for better hiring by assessing these traits in recruitment.

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