Jurnal Ilmiah Bongaya (JIB)
2026 Vol 10 No.1
ISSN 1907-5480

The Mediating Role Of Role Ambiguity In The Relationship Between Job-Relevant Information And Public Accounting Firm Performance

Andi Agus, Anwar
STIEM Bongaya
andi.agus@steim-bongaya.ac.id

Abstrak : Penelitian ini bertujuan untuk menguji secara empiris pengaruh informasi yang relevan dengan pekerjaan terhadap kinerja kantor akuntan publik dengan menggunakan variabel mediasi ambiguitas peran. Studi ini menggunakan sampel sebanyak 120 auditor yang bekerja di kantor akuntan publik di wilayah Jabodetabek, Indonesia, melalui metode survei acak. Teknik utama yang digunakan untuk menganalisis data adalah *Structural Equation Modeling* (Pemodelan Persamaan Struktural). Hasil pengujian menunjukkan bahwa informasi yang relevan dengan pekerjaan berpengaruh negatif terhadap ambiguitas peran. Ambiguitas peran berpengaruh negatif terhadap kinerja kantor akuntan publik. Informasi yang relevan dengan pekerjaan berpengaruh positif terhadap kinerja kantor akuntan publik. Ambiguitas peran memediasi pengaruh informasi yang relevan dengan pekerjaan terhadap kinerja kantor akuntan publik. Temuan ini menekankan pentingnya informasi yang relevan dengan pekerjaan dalam pelaksanaan tugas audit. Dalam penelitian ini, ambiguitas peran berperan memperkuat pengaruh informasi yang relevan dengan pekerjaan terhadap kinerja kantor akuntan publik.

Kata kunci: Informasi yang relevan dengan pekerjaan (JRI), Ambiguitas peran (RA), dan kinerja kantor akuntan publik (PPAF)

Abstract: This paper attempts to empirically examine the effect of job-relevant information on the performance of public accounting firms by using mediating variables of role ambiguity. This study draws on a sample of 120 auditors working in public accounting firms in Jabodetabek-Indonesia, using random survey methods. The primary technique for analyzing the data is Structural Equation Modeling.The test results show that job-relevant information has a negative effect on role ambiguity. Role ambiguity has a negative effect on the performance of public accounting firms. Job-relevant information has a positive effect on the performance of public accounting firms. Role ambiguity mediates the effect of job-relevant information on the performance of public accounting firms. The findings emphasize the importance of job-relevant information in performing auditing tasks.Role ambiguity in this study serves to amplify the influence of job-relevant information on the performance of public accounting firms.

Keywords: Job-relevant Information (JRI), Role Ambiguity (RA), and performance of public accounting firms (PPAF)

INTRODUCTION

The performance of public accounting firms (PAF) is an indicator of the quality of assurance services, the level of public trust in financial statements, and the effectiveness of the audit function in maintaining organisational accountability. Amid the increasing complexity of the business environment, the digitisation of audit processes, the implementation of International Standards on Auditing (ISA), and rising regulatory expectations regarding audit quality, auditors are required to produce work that is effective, efficient, and in accordance with professional standards (IAASB, 2022; Groot, Schilder, & Van Schaik, 2026). These conditions have made for job-relevant information increasingly critical, as adequate information helps auditors understand audit procedures, reduce uncertainty, accelerate decision-making, and improve the quality of audit task completion (Hall, 2016; Chenhall, Hall, & Smith, 2021). Conversely, limited information can lead to errors in professional judgment, increased psychological stress, and decreased work performance (Yuen, Law, Lu, & Guan, 2019).

Pressure on the auditing profession is not only occurring globally but also in Indonesia. Changes in financial reporting regulations, the adoption of data-driven audit technologies (data analytics), demands for faster audit completion, and the increasing complexity of corporate transactions require auditors to process large volumes of information with a high degree of precision (Appelbaum, Kogan, & Vasarhelyi, 2017; Groot et al., 2026). Under these conditions, the availability of job-relevant information becomes a strategic factor in supporting the effectiveness of auditors' work. Relevant information enables auditors to understand audit risks more comprehensively, determine appropriate audit procedures, and reduce the likelihood of professional errors. Conversely, incomplete or inaccurate information can increase uncertainty regarding tasks, responsibilities, and job expectations, which ultimately affects auditors' performance (Yuen *et al*, 2019; Neldawaty, Haryadi, Afrizal, & Rahayu, 2025).

Job-Relevant Information (JRI) is an information resource that enables individuals to make more accurate decisions and perform their jobs effectively (Hall, 2016). Previous studies have shown that the availability of high-quality information enhances decision-making effectiveness, productivity, and individual performance quality across various organizations (Chenhall *et al*, 2021). This relationship is not always direct, as it is influenced by the psychological conditions and work environment experienced by auditors (Yuen et al., 2019). When auditors receive adequate information, role ambiguity tends to decrease, enabling them to fulfill their responsibilities more effectively. Conversely, a lack of information causes auditors to experience uncertainty regarding what to do, how the work should be completed, and how the results of their work will be evaluated (Novriansya & Riyanto, 2016; Neldawaty *et al*, 2025).

Role ambiguity is a form of role stress that arises when individuals do not receive sufficient information regarding their tasks, responsibilities, authority, or the organisation's expectations regarding their work (Venter, Boshoff, & Maas, 2017; Sangkala, Hasan, & Rum, 2024). This condition often arises when auditors handle new clients, face changes in auditing standards, receive inconsistent instructions from supervisors, or work under high time pressure. Various studies indicate that role ambiguity is associated with increased work stress and a decline in the quality and performance of auditors (Yuen *et al*, 2019; Dewi & Ramantha, 2019; Sangkala *et al*, 2024).

Sari & Suryanawa (2016), Trisnawati, Ramantha, & Sari (2017), and Sangkala *et al*. (2024) found that role ambiguity has a significant negative effect on auditor performance. Conversely, Yuniarti & Atarwaman (2020) showed that role ambiguity does not have a significant effect on auditor performance, particularly when the organization has a sound audit structure, adequate supervision, or when auditors have extensive work experience. These differing results indicate that the relationship between role ambiguity and auditor performance still requires a more in-depth empirical examination in Indonesia.

Inconsistencies in research findings regarding role ambiguity and the relationship between job-relevant information and performance also leave a research gap. Most previous studies have primarily examined the direct effect of job-relevant information on individual performance or decision quality, while studies that treat role ambiguity as a mediating variable remain relatively limited, particularly in the context of public accounting firms in Indonesia (Neldawaty et al., 2025). Research on role ambiguity as a mediating path has not been extensively explored among external auditors (Novriansa & Riyanto, 2016; Neldawaty *et al*, 2025).

Research on role ambiguity has generally been conducted among government auditors, internal auditors, or in the public sector, whereas studies on external auditors working at Public Accounting Firms remain relatively limited (Novriansa & Riyanto, 2016; Hernando, Putra & Rahmawati, 2024). However, the nature of external auditors' work involves higher pressure to maintain independence, a seasonal workload, direct interaction with clients, and strict audit completion deadlines.

The gap described above offers a novel contribution by identifying role ambiguity as a mediating variable in the relationship between job-relevant information and the performance of public accounting firms. This research model is based on the assumption that job-relevant information not only directly improves auditor performance but also reduces role ambiguity, thereby enabling auditors to work more effectively (Hall, 2016; Neldawaty *et al*, 2025). Job-relevant information is expected to lower the level of role ambiguity, which in turn leads to improved performance among auditors as well as the overall performance of public accounting firms.

Literature Review and Hypotheses

Job Relevant Information and Role Ambiguity

Contingency Theory explains that an individual's effectiveness in performing tasks is influenced by the fit between job characteristics, the organisational environment, and the information available to decision-makers. In the context of a Public Accounting Firm (PAF), auditors work in a complex, dynamic environment with a high degree of uncertainty, which requires adequate job-relevant information (JRI). JRI consists of information directly related to the performance of audit tasks, such as information regarding client characteristics, audit risks, auditing standards, examination procedures, and work completion targets. The availability of relevant information enables auditors to understand their tasks more clearly, reduce uncertainty, and improve the quality of professional judgment (Hall, 2016; Chenhall *et al*, 2021).

Information is a primary resource that helps individuals reduce uncertainty when making decisions. The more complete the information an auditor receives, the easier it is for the auditor to understand the purpose of the engagement, the scope of responsibilities, and the procedures that must be carried out. Conversely, limited information causes auditors to experience confusion regarding what needs to be done, how the work should be performed, and how the success of their work will be evaluated. This condition is known as role ambiguity (Galbraith, 1974).

Role ambiguity is one dimension of role stress that arises due to a lack of information regarding tasks, authority, responsibilities, or organizational expectations. This condition often occurs when auditors handle new clients, face changes in audit standards, or receive unclear instructions from superiors. As a result, auditors experience increased psychological stress, decreased job satisfaction, and reduced effectiveness in conducting audits (Yuen *et al*, 2019).

Hall (2016) states that high-quality information enhances individuals' understanding of organizational goals, thereby clarifying the roles they must perform. Neldawaty et al. (2025) Role ambiguity is influenced by organizational factors, including the quality of information and the adoption of information technology, and serves as a key mechanism explaining changes in auditor performance. Thus, the more job-relevant information an auditor receives, the lower the level of role ambiguity the auditor experiences while performing their duties.

H1: H1: Job-Relevant Information has a negative effect on Role Ambiguity.

Role Ambiguity and Performance of Public Accounting Firms

The performance of a public accounting firm is the cumulative result of the quality of auditors' work in carrying out audit procedures in accordance with professional standards. From the perspective of Role Theory, individuals who clearly understand the organization's responsibilities and expectations will be able to work more effectively than those who experience role ambiguity. Role ambiguity causes auditors to experience difficulties in setting work priorities, understanding audit procedures, and making professional decisions. These conditions increase cognitive load, reduce work motivation, and heighten the likelihood of audit errors. Ultimately, these conditions lead to a decline in audit quality and organizational performance. Yuen et al. (2019) demonstrated that role ambiguity increases auditors' work-related stress, which in turn drives behaviour that reduces audit quality. Sangkala et al. (2024) showed that role ambiguity has a significant negative effect on auditor performance. Sari and Suryanegara (2016) stated that role ambiguity reduces auditor productivity at public accounting firms in Bali. Nevertheless, Amilin (2017) found that under certain conditions, role ambiguity does not always have a significant effect on accountants' performance because it is still influenced by individual factors such as emotional intelligence.

H2: Role ambiguity has a negative effect on the performance of public accounting firms.

Job Relevant Information and Performance of Public Accounting Firms

Contingency theory explains that an organization will achieve optimal performance when the available information aligns with decision-making needs. In a public accounting firm, job-relevant information is a critical resource that helps auditors develop audit strategies, assess risks, select appropriate audit procedures, and make high-quality professional decisions. Hall (2016) explains that relevant information enhances decision-making effectiveness because individuals are able to link their work activities to organizational goals. Chenhall et al. (2021) also emphasize that a high-quality information system improves performance by enhancing understanding of organizational objectives and the effectiveness of coordination among team members. Appelbaum et al. (2017) explain that the use of analytics-based information improves audit efficiency, the quality of audit evidence, and the quality of auditors' decisions. The performance of a public accounting firm is reflected in audit quality, the timeliness of audit completion, client satisfaction, auditor productivity, and compliance with the Standards of Professional Conduct for Public Accountants. Therefore, auditors who obtain sufficient job-relevant information are expected to achieve higher performance compared to auditors working with limited information.

H3: Job-Relevant Information has a positive effect on the performance of public accounting firms.

Mediation Effects of Performance of Public Accounting Firms

The relationship between job-relevant information and the performance of public accounting firms occurs not only directly but also through the psychological mechanism of role ambiguity. Adequate information reduces uncertainty, allowing individuals to understand their roles and responsibilities more clearly. This reduction in role ambiguity enhances the effectiveness of work performance, which ultimately leads to improved organizational performance. Auditors who receive comprehensive information regarding audit objectives, task allocation, audit procedures, client risks, and professional standards will experience lower levels of role ambiguity. This enhances auditors' confidence in decision-making, accelerates the completion of audits, and improves the quality of audit results. Neldawaty *et al* (2025) demonstrate that role ambiguity mediates the relationship between organisational factors and auditor performance. These findings support the research by Yuen *et al* (2019), which shows that organizational factors influence auditor behavior through psychological mechanisms such as role ambiguity and work-related stress.

H4: Role ambiguity mediates the effect of job-relevant information on the performance of public accounting firms.

METHODOLOGY

The data used in this study are primary data obtained rom the results of questionnaire surveys on respondents, namely auditors who work in the Public Accounting Firm (KAP) registered at the IAI-KAP Directory in 2026. The population of the study is the auditor who works for KAP in Indonesia. Based on the 2026 IAI-KAP Directory, there were 359 KAP in Jabodetabek region of Indonesia. The sampling technique was carried out with nonprobability sampling techniques, namely purposive sampling with the type of judgment sampling with certain criteria

The minimum sample size for SEM analysis with the Maximum Likelihood estimation method is 100 to 200 (Ghozali, 2011). The number of samples used in this study is 120 samples, which means the number of samples has exceeded the sufficient number of samples in SEM analysis. The number of samples in this study were 120 auditors who worked in public accounting offices in several Jabodetabek cities in Indonesia. Survey method by sending questionnaires to respondents who are used to collect data about; job-relevant information, role ambiguity, and performance of public accounting firms. The main technique for analysing data is a structural equation model (Structural Equation Modeling / SEM). Data processing is done using the Statistical Package for Social Sciences (SPSS) application program version 26 and Analysis of Moment Structure (AMOS) version 26.

RESULTS

Normality Test

Normality test in SEM analysis is intended to determine the normal distribution of research for each variable. Normality evaluation is carried out using the criterion of critical skewness value, data is said to be normally distributed if the value of the critical ratio skewness value is below the absolute price of 2.58 (Ghozali, 2011), while Ferdinand (2002) states that the value of C.R multivariate below 8 is acceptable and the analysis can still be continued as long as all indicators have a C.R kurtosis value $-2.58 < z < 2.58$. The results of the normality test show that the research data is normally distributed because the univariate C.R skewness values of all variables have been in the interval of $-2.58 < z < 2.58$ so it can be concluded that the data analyzed has met univariate normality, furthermore, the multivariate C.R value has also been in the range of $-2.58 < z < 2.58$ so that multivariate can be declared normal, thus it can be concluded that the research data also fulfills the assumption of multivariate normality.

Test the Validity of Exogenous Constructs

Exogenous construct validity test is performed by looking at the value of the Loading Factor of each indicator in the exogenous construct. In this test, the indicator is declared valid if it has a value of loading factor > 0.5, while the exogenous construct reliability test is done by calculating the AVE value and C.R exogenous construct. In this test the exogenous construct is declared reliable if the AVE model > 0.5 and C.R model > 0.7. Moreover, the results of structural model estimates show that model modification has a probability above 0.05, thus the model has been used properly to test the hypothesis in this study.

Goodness of Fit Indices

Goodness of fit is used to evaluate the suitability of a model by examining various criteria. A model is said to be fit if the model covariance matrix is the same as the data matrix covariance. Evaluation of goodness of fit is to assess whether the data to be processed meets the assumptions of structural equation models. There are three basic assumptions that must be met to be able to use structural equation models, namely: (1) independent data observation, (2) respondents taken randomly, (3) have a linear relationship. Before the data is processed, it is necessary to test whether there are data outliers and the assumption of normality of data.

Table 1. Goodness of Fit

Goodness of fit index	Cut-off value	Result	Information
Chi-square	Small	176.418	Good
Probability	≥ 0.05	0.103	Good
CMIN/DF	≤ 2.00	1.324	Good
TLI	≥ 0.90	0.954	Good
GFI	≥ 0.90	0.935	Good
AGFI	≥ 0.90	0.890	Good
RMSEA	≤ 0.80	0.060	Good

Based on the test results, the Chi-Square value is 176.418, the significance probability of 0.103 is considered good because it is below the cut-off value of 0.05, CMIN/DF 1.324 (≤2.00), TLI 0.954 (≥0.90), GFI 0.935 (≥0.90), AGFI 0.890 (≥0.90), and RMSEA 0.060 (≤0.080). Based on these results, the model in this study is fit.

Hypothesis testing

Hypothesis testing is done by testing the level of significance, aimed at testing whether there is a significant effect of endogenous variables on endogenous variables. The hypotheses built in this test are as follows:
Ho: There is no significant effect of exogenous variables on endogenous variables.
Ha: There is a significant effect of exogenous variables on endogenous variables.

With a significant level of 0.05, Ho will be rejected if the significant value (P) <0.05 and C.R> 1.96, whereas if the value is significant (P)> 0.05 and C.R <1.96, then Ho is not rejected.

Table 2. Regression Weights

Hypothesis			Estimate	S.E.	C.R.	P
JRI	→	RA	-.368	.068	-5.399	***
RA	→	PPAF	-.597	.090	-6.600	***
JRI	→	PPAF	.654	.052	12.687	***
Note: JRI = Job-Relevan Information, RA = Role Ambiguity, PPAF = Performance of Public Accounting Firms						

Based on the results of statistical calculations, the value of p value influencing the job-relevant information variable on role ambiguity (JRI□RA) is significant (***) with C.R marked positive at -5.399. Therefore, the p value obtained <0.05, and C.R is negative and > 1.96. The implication is that the job-relevant information has a negative and significant effect on role ambiguity, the better the job-relevant information, the lower role ambiguity. So, the first hypothesis is accepted.

Furthermore, the second hypothesis states that there is a negative influence of role ambiguity on performance of public accounting firms. The test results show the value of p value, the influence of role ambiguity variable on performance of public accounting firms (RA PPAF) is significant (***) with C.R negative sign of -.597. Because the p value obtained <0.05, and C.R is negative and the absolute value is C.R > 1.96. This means that the role ambiguity has a negative and significant effect on performance of public accounting firms, the lower role ambiguity, the higher the performance of public accounting firms. So, the second hypothesis is accepted.

The third hypothesis analyses the positive influence of job-relevant information on the performance of public accounting firms.. The results of the statistical test show the value of p value, the effect of job-relevant information variable on performance of public accounting firms (JRI PPAF) is significant (***) with C.R marked negative at 12.687. Because the value of the p value obtained <0.05, and C.R is positive, and the absolute value is C.R > 1.96. Thus, the job-relevant information has a positive and significant effect on performance of public accounting firms, the better the job-relevant information, the higher performance of public accounting firms. This means that the third hypothesis is accepted.

Direct and Indirect Effects

In this study, the audit quality variable acts as an intervening variable, to test whether the role ambiguity variable can mediate the influence of the job-relevance on performance of public accounting firms, so the Sobel test can be conducted. The hypotheses used in the Sobel test are as follows:

Ho: Role ambiguity can mediate the influence of job-relevant information on performance of public accounting firms.

Ha: Role ambiguity cannot mediate the influence of job-relevant information on performance of public accounting firms.

With a significance level of 0.05, Ho is rejected if the p value of the Sobel test results is <0.05 or t value> 1.96, whereas if the p value is >0.05 and t value is <1.96, then Ho is not rejected.

Table 3. Sobel Test Results

	Input	Test	Test Statistic	Std. Error	p-value
a	0.815	Sobel Test	-5.54901585	0.07843012	0.00
b	-0.534	Aroian Test	-5.53916318	0.07856963	0.00
Sa	0.052	Goodman Test	-5.55892128	0.07829037	0.00
Sb	0.09				

Based on the results of the Sobel test above, a Sobel test value of 0.00 is obtained. Because the value of p value obtained is <0.05, Ho is rejected, and it is concluded that role ambiguity can mediate the influence of job-relevant information on performance of public accounting firms. The better the job-relevant information, the lower the role ambiguity that will suppress the performance of public accounting firms.

Conclusion

The results of the study revealed that there was a negative and significant influence of job-relevant information on performance of public accounting firms. The next finding is that role ambiguity has a negative and significant effect on performance of public accounting firms. Furthermore, in the relationship between job-relevant information and performance of public accounting firms, the findings also reveal that the job-relevant information has a positive and significant effect on performance of public accounting firms. The theoretical implication of this finding is that the better the job-relevant information, the lower the role ambiguity. Conversely, the better the job-relevant information, the higher the performance of public accounting firms. Similarly, the lower role ambiguity, the higher the performance of public accounting firms. To examine the effect of the mediating variable of role ambiguity in the relationship between job-relevant information and performance of public accounting firms, the statistical results show that role ambiguity can mediate the influence of the job-relevant information on performance of public accounting firms. Theoretically, the better the job-relevant information, the lower role ambiguity that will increase performance of public accounting firms.

These findings underscore the importance of job-relevant information for auditors. The findings indicate that job-relevant information possessed by auditors can reduce role ambiguity. The higher the level of job-relevant information, the greater its contribution to improving the performance of public accounting firms. Auditors apply adequate job-relevant information—information that is timely, aids in understanding risks, and is available for decision-making during the audit. Auditors who have reduced role ambiguity can improve the performance of public accounting firms. Role ambiguity refers to a clear understanding of the tasks to be performed, the scope of responsibilities within the audit team, performance evaluations, and the public accounting firm's expectations regarding the auditor's work.

RESEARCH LIMITATIONS

RESEARCH LIMITATIONS (SUMMARY)

This study has several limitations that should be considered when interpreting the findings: The study was conducted only in the Jabodetabek region, limiting generalizability to public accounting firms in other regions of Indonesia. Although adequate for SEM analysis (n=120), the relatively modest sample limits the ability to conduct advanced subgroup analyses and detect smaller effects. The use of a cross-sectional design prevents definitive causal conclusions. Longitudinal research is needed to establish causality. All variables were measured using self-report questionnaires, which may introduce common method bias and social desirability bias.

Performance was assessed through auditor perceptions rather than objective metrics such as audit quality indicators or revenue growth. The study focuses exclusively on public accounting firms, limiting generalizability to other professional service organizations. The model includes only job-relevant information, role ambiguity, and performance. Other potential determinants (e.g., leadership, work experience, organizational culture) were not examined. Findings may be specific to the

Indonesian context and may not apply to public accounting firms in other countries with different regulatory and cultural environments.

References

Amilin. (2017). The impact of role conflict and role ambiguity on accountants' performance: The moderating effect of emotional quotient. European Research Studies Journal, 20(2A), 237–249.

Appelbaum, D., Kogan, A., & Vasarhelyi, M. A. (2017). Big data and analytics in the modern audit engagement: Research needs. Auditing: A Journal of Practice & Theory, 36(4), 1–27. https://doi.org/10.2308/ajpt-51684

Chenhall, R. H., Hall, M., & Smith, D. (2021). The expressive role of performance measurement systems: A field study of a mental health development project. Accounting, Organizations and Society, 94, 101257. https://doi.org/10.1016/j.aos.2021.101257

Dewi, N. P. S., & Ramantha, I. W. (2019). Pengaruh role conflict, role ambiguity, dan role overload terhadap kinerja auditor pada Kantor Akuntan Publik di Bali. E-Jurnal Akuntansi, 27(2), 1234–1262.

Ferdinand, A. 2002. Structural equation modeling dalam penelitian manajemen. Semarang: Baand Penerbit Universitas Diponegoro.

Galbraith, J. R. (1974). Organization design: An information processing view. Interfaces, 4(3), 28–36.

Ghozali, I. (2011). Model Persamaan Struktural Konsep and Aplikasi dengan Program Amos 19. Badan Penerbit Universitas Diponegoro, Semarang

Groot, T., Schilder, A., & Van Schaik, F. (2026). Audit quality in a digital environment: Challenges and opportunities for the auditing profession. Accounting Perspectives, 25(1), 1–28.

Hall, M. (2016). Realising the richness of psychology theory in contingency-based management accounting research. Management Accounting Research, 31, 63–74. https://doi.org/10.1016/j.mar.2015.10.001

Hernando, R., Putra, A. D., & Rahmawati, D. (2024). Determinants of auditor performance in Indonesian public accounting firms: Evidence from behavioral factors. Jurnal Akuntansi Multiparadigma, 15(2), 245–262.

IAASB. (2022). Handbook of international quality management, auditing, review, other assurance, and related services pronouncements. International Federation of Accountants.

Neldawaty, R., Haryadi, H., Afrizal, A., & Rahayu, S. (2025). Mediation of role clarity and role ambiguity on auditor performance determinants. Research Journal of Finance and Accounting, 16(3), 31–45.

Novriansa, A., & Riyanto, B. (2016). The effect of job relevant information and budget participation on managerial performance with organizational commitment as a moderating variable. Journal of Indonesian Economy and Business, 31(2), 178–194.

Sangkala, M., Hasan, M., & Rum, M. (2024). The effect of role conflict, role ambiguity and ethical sensitivity on auditor performance with intellectual intelligence as a moderating variable. ATESTASI: Jurnal Ilmiah Akuntansi, 7(1), 148–173. https://doi.org/10.57178/atestasi.v7i1.758

Sari, M. M. R., & Suryanawa, I. K. (2016). Pengaruh role conflict, role ambiguity, dan role overload terhadap kinerja auditor pada Kantor Akuntan Publik di Provinsi Bali. E-Jurnal Akuntansi Universitas Udayana, 17(2), 1394–1422.

Sari, N. P. E. R., & Suryanawa, I. K. (2016). Konflik peran, ketidakjelasan peran, dan kelebihan peran terhadap kinerja auditor dengan tekanan waktu sebagai pemoderasi. E-Jurnal Akuntansi, 15(2), 1392–1421.

Trisnawati, M., Ramantha, I. W., & Sari, M. M. R. (2017). Pengaruh jenis role stress pada kinerja auditor dengan burnout sebagai variabel intervening. Buletin Studi Ekonomi, 22(2), 187–199.

Venter, E., Boshoff, C., & Maas, G. (2017). The influence of role ambiguity and role conflict on employee performance in professional service organisations. South African Journal of Business Management, 48(1), 1–12.

Wiguna, M., Aswar, K., & Hariyani, E. (2020). Auditor performance in public accounting firms: The moderating effect of emotional quotient. European Journal of Business and Management Research, 5(1), 1–8. https://doi.org/10.24018/ejbmr.2020.5.1.228

Yuen, D. C. Y., Law, P. K. F., Lu, C., & Guan, J. Q. (2019). The mediating effect of work stress on the influence of time pressure, work–family conflict, and role ambiguity on audit quality reduction behavior. International Journal of Law and Management, 61(2), 434–454. https://doi.org/10.1108/IJLMA-09-2017-0223