

**THE EFFECT OF ROLE OF CONFLICT, ROLE AMBIGUITY,
AND ROLE OVERLOAD ON AUDITOR PERFORMANCE
(An Empirical Study of the Financial Audit Agency (BPK) Representatives in
Lampung Province)**

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ABSTRACT

The purpose of the study was to empirically find out the effect of role conflict, role ambiguity, and role overload on auditor performance. The independent variables were role conflict, role ambiguity, and role overload, while the dependent variable was auditor performance. The population in this study consisted of all auditors from the Financial Audit Agency (BPK) Representatives in Lampung Province. The data used were primary data in the form of questionnaire distribution. The sampling technique was determined by purposive sampling method. The sample size in the study was 36 samples. The data analysis tool used was multiple linear regression analysis with SPSS version 25. The result of this study indicated that role conflict and role overload influence auditor performance, while role ambiguity did not affect auditor performance.

Keywords: Role Conflict, Role Ambiguity, Role Overload, Auditor Performance.

