



Relationship between the Role of Stress on the Quality of Government Internal Audit with Knowledge Search as a Mediating Variable

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Abstract

This study investigates how role ambiguity and role conflict influence audit quality among government internal auditors, with knowledge seeking as a mediating variable. Public sector audit quality is crucial, yet internal auditors often experience role pressures that can weaken performance. Survey data from internal auditors in government institutions were analyzed using PLS-SEM with WarpPLS. Findings show that both role ambiguity and role conflict negatively affect audit quality. Knowledge seeking partially mediates the impact of role conflict, indicating that actively searching for information, guidance, and expertise can lessen the negative consequences of conflicting demands. In contrast, knowledge seeking does not mediate the relationship between role ambiguity and audit quality, suggesting unclear expectations and responsibilities remain a major obstacle even when auditors attempt to learn. This study contributes to public sector auditing theory and offers practical insights for competency development and capacity-building programs to improve government internal auditor performance and audit quality.

Studi ini menyelidiki bagaimana ambiguitas peran dan konflik peran memengaruhi kualitas audit di antara auditor internal pemerintah, dengan pencarian pengetahuan sebagai variabel mediasi. Kualitas audit sektor publik sangat penting, namun auditor internal sering mengalami tekanan peran yang dapat melemahkan kinerja. Data survei dari auditor internal di lembaga pemerintah dianalisis menggunakan PLS-SEM dengan WarpPLS. Temuan menunjukkan bahwa ambiguitas peran dan konflik peran berdampak negatif terhadap kualitas audit. Pencarian pengetahuan sebagian memediasi dampak konflik peran, menunjukkan bahwa pencarian informasi, panduan, dan keahlian secara aktif dapat mengurangi konsekuensi negatif dari tuntutan yang saling bertentangan. Sebaliknya, pencarian pengetahuan tidak memediasi hubungan antara ambiguitas peran dan kualitas audit, menunjukkan bahwa ekspektasi dan tanggung jawab yang tidak jelas tetap menjadi hambatan utama bahkan ketika auditor mencoba untuk belajar. Studi ini berkontribusi pada teori audit sektor publik dan menawarkan wawasan praktis untuk pengembangan kompetensi dan program peningkatan kapasitas untuk meningkatkan kinerja auditor internal pemerintah dan kualitas audit.

INTRODUCTION

Government internal audit plays a crucial role in maintaining accountability and transparency in state financial management. In Indonesia, the internal audit function is carried out by the Financial and Development Supervisory Agency (BPKP). In Riau Province, BPKP faces a number of significant challenges, especially related to the high level of budget irregularities and difficulties in ensuring effective governance. According to the annual report [BPKP, 2020], some of the main problems that have emerged in Riau Province are the large number of results of criminal acts of corruption and findings by the Audit Board of Indonesia (BPK) regarding the activities of regional government organizations in Riau Province.

Sumartono et al. (2019) stated that audit quality is difficult to describe and measure objectively with various indicators. Audit quality cannot be represented in specific characteristics because of the multidimensional nature and quality of audits (Clarina & Fitriany, 2019). However, the Association of Indonesian Government Internal Auditors (AAIPI, 2014) stated that regardless of whether the auditor's work follows the internal quality requirements of the Indonesian government, audit quality can be seen from the auditor's work.

In the Indonesian problem, BPK revealed 4,555 findings containing 6,011 issues of \$1.965 billion, covering 1,118 (18%) problems with the weaknesses of the Internal Control System (SPI) and 1,720 (29%) the problem of non-compliance with the provisions of the legislation of \$1.806 billion, and 3,173 (53%) Problems of Inevitance, Inequality, and Ineffectiveness of \$99,726 hundred. From the issue of noted as many as 1,720 problems, including 1,286 (75%) of 1.806 billion is a problem that can result in a loss of \$ 50.669 thousand billion, Potential losses amounting to \$848.89 million, the reduction in revenue amounting of \$906.659 million . In addition, there is a problem that is not compliant, which results in administrative deviations amounting to 434 (25%). Of the 3,173 issues of unpacks, ineffable, and ineffectiveness of \$ 99.726 million, there are 127 (4%) of the problem of incompatibility of \$86,348 million, 3 (0.1%) of the problem of inefficiency of \$98,386 thousand, and 3,043 (95.9%) the problem of ineffectiveness of 13,290 million. This is to be provided that the government's internal auditors still need to be more optimal in carrying out their duties because the increase in audit findings from 2020 to 2021 has an impact on state finances by 50.03% (Summary of Semester Examination Results, 2021) In 2020 BPK's findings were \$16.62 trillion1.010 bilion and in 2021 to \$1,966 bilion (bpk.go.id). The increase in the number of audit findings from 2020 to 2021, which reached 50.03%, indicates that the role of government internal auditors is still not optimal in carrying out the function of supervision and prevention of deviations. The main problems found include inefficiency, non-conformity, and ineffectiveness in budget management, which causes the potential for significant state losses. Therefore, it is necessary to improve the quality of internal audits in terms of supervision, compliance, and governance effectiveness to minimize financial risks and increase transparency and accountability in state financial management.

These issues indicate that the role of government internal auditors still needs to be improved in its implementation. Internal auditors function as quality assurance, assisting the government in implementing government management so that it runs efficiently, effectively, and adheres to economic principles. The weak role of internal auditors is reflected in the continued discovery of external audit findings that result in state losses, indicating that the quality of internal oversight is suboptimal. Gamar and Djamhuri (2015) revealed that in various regions, the role and performance of local government internal auditors remains weak, directly impacting the low quality of internal audits.

Numerous studies have been conducted on role stress in the audit context, but most have focused on the private sector or external auditors. A study by Fogarty et al. (2000), for example, showed that role stress negatively impacts individual performance, but has not specifically examined the context of government internal auditors. Research in Indonesia has also

highlighted the influence of role conflict and role ambiguity on internal auditor performance, but has been limited in explaining how auditors can mitigate this role stress through knowledge-seeking behavior or other strategies. Thus, this study fills a gap in the literature by examining the mediating role of knowledge seeking in the relationship between role stress (consisting of role conflict and role ambiguity) and government internal audit quality. Unlike previous research that emphasized the importance of knowledge in improving audit quality without explicitly examining mediating mechanisms (Haris, 2021), this study focuses on government internal auditors in Riau Province. Theoretically, this research broadens understanding of the role of knowledge seeking as an adaptive mechanism in dealing with role stress. Practically, it is expected to provide policy recommendations for the Financial and Development Supervisory Agency (BPKP) and local governments in supporting internal auditors through competency strengthening and effective knowledge-seeking strategies.

LITERATURE REVIEW

Audit quality is a multidimensional construct reflecting an auditor's independent and professional ability to detect and report misstatements; in the public sector, it is essential for accountability, transparency, and effective state financial management (Clarina & Fitriany, 2019; Sumartono et al., 2019). In audit work, role stress commonly comprises role conflict and role ambiguity: role conflict occurs when auditors face incompatible demands from management, regulators, and auditees, while role ambiguity stems from unclear duties, authority, and performance expectations. Knowledge seeking refers to auditors' proactive efforts to search for, learn, and share knowledge to enhance professional competence. Evidence suggests that auditors who actively seek knowledge are better able to identify audit risks, navigate regulatory complexity, and deliver higher audit quality (Mohassel et al., 2023). Accordingly, knowledge seeking may function as an adaptive mechanism for coping with role stress; under role conflict, it can mitigate adverse effects on audit quality by strengthening competence and improving problem solving (Handoyo et al., 2022; Mohassel et al., 2023).

Role conflict increases auditor psychological stress, impairs independence, and reduces focus on audit objectives, thus negatively impacting audit quality (Jamaluddin et al., 2021). Auditors caught in conflicting role demands tend to produce audits that lack depth and objectivity (Priyangani & Kumarasinghe, 2022).

H1: Role conflict negatively impacts the quality of government internal audits.

Role ambiguity creates uncertainty in the implementation of audit tasks, weakens clarity of responsibilities, and reduces the quality of auditor decision-making (Ziniyel, 2024). This role ambiguity has implications for the decreased effectiveness and credibility of audit results (Darmawan et al., 2017).

H2: Role ambiguity negatively impacts the quality of government internal audits.

Internal auditors who actively engage in knowledge-seeking have a better understanding of regulations, stronger risk analysis skills, and higher professional competence, thus enabling them to produce quality audits (Mohassel et al., 2023).

H3: Knowledge-seeking positively impacts the quality of government internal audits.

High levels of role conflict can divert auditors' attention from learning and knowledge-sharing activities, as psychological energy is focused more on resolving role conflict (Lindermüller et al., 2023).

H4: Role conflict negatively impacts internal auditors' knowledge seeking.

Role ambiguity tends to reduce auditors' motivation to pursue self-development due to the lack of clarity regarding learning goals and performance expectations (Novriansa et al., 2022).

H5: Role ambiguity negatively impacts internal auditors' knowledge seeking.

In the context of role conflict, knowledge seeking functions as a buffer mechanism that helps auditors manage role conflict and maintain audit quality (Handoyo et al., 2022; Mohassel et al., 2023). However, in the context of role ambiguity, this behavior is often insufficient to address structural organizational issues (Darmawan et al., 2017).

H6: Knowledge seeking mediates the effect of role conflict on audit quality.

H7: Knowledge seeking does not mediate the effect of role ambiguity on audit quality.

RESEARCH METHODS

This study adopts a quantitative approach grounded in positivism, collecting data via a questionnaire-based survey to objectively measure respondents' perceptions (Sugiyono, 2016). The population comprises internal auditors at the Financial and Development Supervisory Agency (BPKP) Representative Office of Riau Province, with the sample drawn from auditors relevant to the study context—particularly those experiencing role ambiguity and role conflict in audit assignments. Data were analyzed using inferential statistics, including validity and reliability tests, descriptive statistics, and multivariate analysis using Partial Least Squares–Structural Equation Modeling (SEM-PLS) in WarpPLS 8.0 (Kock, 2016). The analysis covers the measurement (outer) model and structural (inner) model to assess indicator–construct and construct–construct relationships (Sholihin & Ratmono, 2013; Hair et al., 2021; Hair et al., 2022). Hypotheses were tested using path coefficients and p-values at the 1%, 5%, and 10% significance levels, while mediation was assessed through direct–indirect effects using the Variance Accounted For (VAF) method to confirm the mediating role of knowledge seeking (Hair et al., 2017).

RESULTS AND DISCUSSION

Before distributing the questionnaire to respondents, the researcher used caution when selecting and implementing this instrument. The researcher conducted a peer evaluation of the language of all question items on this research instrument with colleagues who are internal auditor academics in public sector enterprises and external government auditors. The results of the peer review of this research instrument stated that all question items could be understood well. Before further analyzing the research results, the researcher carried out validity and reliability tests.

Validity and reliability testing is an important research step to ensure measurement accuracy and consistency. In the context of using WarpPLS, structural equation modeling (SEM) software, several studies have used this tool to assess the validity and reliability of their research instruments.

Convergent Validity

Convergent validity is a crucial aspect in testing measurement models, particularly in Partial Least Squares (PLS)-based Structural Equation Modeling (SEM) such as WarpPLS, as it ensures that indicators designed to measure the same construct consistently reflect the latent concept. Validity testing is generally conducted through the evaluation of Average Variance Extracted (AVE) and factor loading values, where an $AVE \geq 0.50$ indicates that the construct is able to explain more than half of the indicator's variance (Kock, 2015; Gollagari et al., 2024). Furthermore, the ideal factor loading value is above 0.70 to strengthen convergent validity, although in exploratory research, values between 0.60–0.70 are still acceptable (Yang et al., 2023; Pusvitasari & Zarkasyi, 2024). Thus, if the AVE and factor loading values have met these criteria, it can be concluded that the measurement model has adequate convergent validity and the research data has met the required validity standards.

Table 1 Convergent Validity

Construct	Items	Loading	AVE	P-Value				
Role Conflict	X1.2	(0.722)	0.841	<0.001	Knowledge seeking	Z5	(0.723)	<0.001
	X1.3	(0.858)		<0.001		Z7	(0.723)	<0.001
	X1.4	(0.714)		<0.001		Z14	(0.873)	<0.001
	X1.5	(0.932)		<0.001		Z15	(0.961)	0.881 <0.001
	X1.6	(0.886)		<0.001		Z16	(0.961)	<0.001
	X1.7	(0.814)		<0.001		Z17	(0.961)	<0.001
	X1.8	(0.935)		<0.001		Z18	(0.929)	<0.001
	Role Ambiguity	X2.1		(0.746)		0.822	<0.001	Audit Quality
X2.2		(0.814)	<0.001	Y16	(0.771)		<0.001	
X2.3		(0.754)	<0.001	Y17	(0.712)		<0.001	
X2.4		(0.938)	<0.001	Y18	(0.788)		<0.001	
X2.5		(0.849)	<0.001	Y19	(0.909)		0.835 <0.001	
X2.6		(0.819)	<0.001	Y20	(0.774)		<0.001	
					Y21		(0.932)	
				Y22	(0.958)	<0.001		

Discriminant Validity

Discriminant validity is a critical aspect of construct validity in empirical research using Partial Least Squares Structural Equation Modeling (PLS-SEM) approaches, such as those implemented in WarpPLS software. Discriminant validity assesses whether constructs that are theoretically supposed to be unrelated are indeed distinct in measurement. Numerous studies utilizing WarpPLS have successfully implemented this criterion in their analyses, demonstrating high AVE values, thereby confirming discriminant validity (Moqbel & Aftab, 2015; Wilson et al. (2015). Further supporting the robustness of the discriminant validity testing noted that the evaluation of the measurement model involves rigorously checking the discriminant validity of the constructs, thus affirmatively emphasizing its integral role in studies concerning organizational behaviors. Moreover, in line with these findings, studies conducted in educational and psychological contexts have also harnessed WarpPLS for similar purposes, confirming that effective validation procedures enhance the overall framework and model suitability for hypothesis testing (Ansong et al., 2023).

Table 2. Discriminant Validity

	RoleCon	RoleAmb	Knowled	AuditQu
RoleCon	0.841	0.229	-0.069	-0.132
RoleAmb	0.229	0.822	-0.142	-0.153
Knowled	-0.069	-0.142	0.881	0.834
AuditQu	-0.132	-0.153	0.834	0.835

Hypothesis Testing

Hypothesis testing using WarpPLS is conducted through the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach, which allows researchers to analyze relationships between latent variables simultaneously while remaining effective in relatively small sample sizes and without strict data distribution assumptions (Arthachinda & Charoensukmongkol, 2024). The hypothesis testing process generally includes two main stages: measurement model evaluation and structural model evaluation. At the measurement

model stage, WarpPLS is used to assess reliability and construct validity, including convergent and discriminant validity, using criteria such as the Average Variance Extracted (AVE), Fornell–Larcker, and heterotrait–monotrait (HTMT) ratio to ensure the psychometric quality of the constructs used (Khoirunnisa et al., 2025). Next, the structural model stage focuses on the analysis of path coefficients and the significance of the relationship between latent variables, where the results of data processing show a significant relationship between the variables studied, thus providing a strong empirical understanding of the dynamics of the model and supporting the testing of the proposed hypotheses.

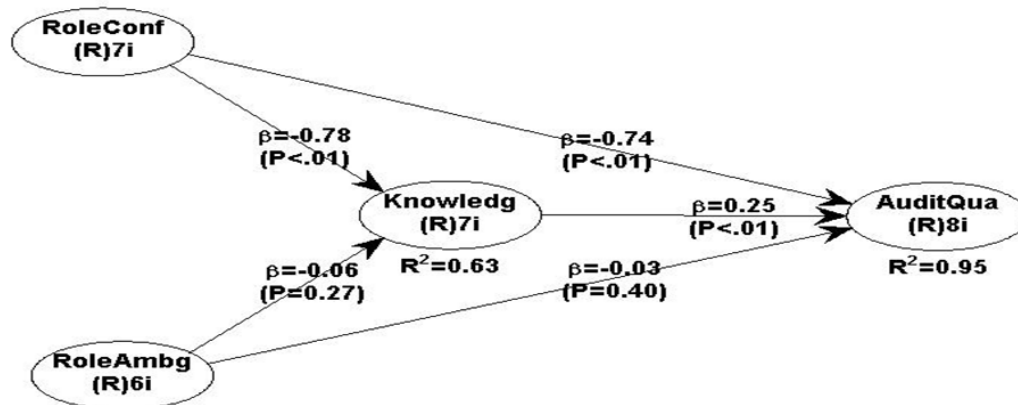


Figure 2. Outcomes of assessing the structural model

This study shows that role conflict is a serious challenge for government internal auditors, because it has direct and indirect impacts on audit quality. On the other hand, knowledge seeking has been shown to be an important factor in improving audit quality. Therefore, public sector organizations need to reduce role conflict and encourage knowledge seeking behavior, for example through training, mentoring, and information systems that support continuous learning.

Table 3. Result Direct Effects

No	Relationship Between Variables	Coefficient (β)	P-Value	Significant
1	Role Conflict → Audit Quality	-0.74	< 0.01	<input checked="" type="checkbox"/> Yes
2	Role Ambiguity → Audit Quality	-0.03	0.40	<input checked="" type="checkbox"/> No
3	Knowledge Seeking → Audit Quality	0.25	< 0.01	<input checked="" type="checkbox"/> Yes
4	Role Conflict → Knowledge Seeking	-0.78	< 0.01	<input checked="" type="checkbox"/> Yes
5	Role Ambiguity → Knowledge Seeking	-0.06	0.27	<input checked="" type="checkbox"/> No

Role Conflict → Audit Quality

Role conflict significantly impacts the performance and quality of internal audits in government due to conflicting demands from various stakeholders, leading to role ambiguity and weakening auditors' focus on their primary responsibilities. This situation not only reduces the effectiveness and integrity of the audit process but also correlates with decreased auditor performance, as demonstrated by the finding that role ambiguity results in suboptimal audit output (Priyangan & Kumarasinghe, 2022). Furthermore, role conflict increases levels of work stress and burnout, which psychologically and emotionally impede auditors' decision-making abilities and thoroughness in audit evaluations, resulting in low-quality audit reports (Jalees et al., 2023; Rahayu & Hidayat, 2021). This situation is further exacerbated by the culture and organizational structure of the public sector that does not support communication and role clarity, where auditors are often caught in the pressure of management, regulations, and political

interests, which ultimately not only reduces the performance of individuals and audit teams, but also threatens public confidence in government accountability and financial reporting (Neha et al., 2023).

Role Ambiguity → Audit Quality

Role ambiguity has been shown to significantly reduce the effectiveness of internal audits in government institutions because it creates uncertainty regarding auditor expectations and responsibilities, resulting in unclear reporting and decision-making. This role ambiguity weakens the internal auditor's ability to maintain independence and provide objective assessments, thus contributing to suboptimal governance practices and reducing the quality and credibility of audit results (Ziniyel, 2024). However, organizational support—particularly encouragement and direction from superiors—can mitigate the negative impact of role ambiguity, as clear communication and guidance have been shown to reduce role confusion and increase auditor effectiveness and confidence in carrying out their duties (Novriansa et al., 2022). Thus, addressing role ambiguity through effective leadership and communication not only improves internal audit quality but also strengthens accountability, transparency, and organizational governance in the public sector.

Knowledge Seeking → Audit Quality

Internal auditors' knowledge-seeking behavior is strongly linked to audit quality within government agencies, reflecting the auditor's active efforts to acquire knowledge and expertise to enhance the effectiveness of audit assignments. Auditors who continuously seek knowledge through formal training, mentoring, and collaboration with colleagues have been shown to be better able to identify audit risks and understand regulatory complexities, resulting in more accurate and high-quality audits (Mohassel et al., 2023). Furthermore, an organizational culture and leadership style that support knowledge sharing—particularly transformational leadership—strengthen the knowledge transfer process within the audit team and increase the reliability of audit results, especially when supported by the use of technology and audit software for knowledge management and data-driven decision-making (Mohassel et al., 2023; El-Dyasty & Elamer, 2020). Therefore, strengthening knowledge seeking through continuous professional development and a conducive work environment is a key factor in maintaining the integrity and quality of public sector audits.

Role Conflict → Knowledge Seeking

Role conflict has a significant negative impact on the knowledge-seeking behavior of internal auditors in government environments due to the emergence of conflicting demands from management, regulators, and auditees, creating uncertainty in the implementation of the auditor's role. This situation encourages auditors to focus more on meeting conflicting demands than on seeking and sharing new knowledge, ultimately reducing auditor independence, the primary foundation of audit objectivity (Jamaluddin et al., 2021). Furthermore, role conflict increases stress and burnout levels, especially in less structured work environments, which directly impact auditor job satisfaction, performance, and motivation to engage in professional development and knowledge collaboration (Lindermüller et al., 2023). When role conflict is not managed properly, a culture of knowledge sharing is hampered and the continuous learning process, which is crucial for improving audit quality, is weakened (Alwardat et al., 2015). Therefore, managing and reducing role conflict within audit teams is a crucial prerequisite for encouraging stronger knowledge-seeking behavior and contributing to improved public sector audit quality (Volodina et al., 2022).

Role Ambiguity → Knowledge Seeking

Indicates that proactive knowledge-seeking behavior among internal auditors significantly enhances the quality of audits. It establishes that auditors who actively seek out pertinent information, engage in continuous learning, and share knowledge with colleagues are more effective in conducting thorough audits. This is particularly critical in the public sector, where the complexity of regulations and expectations necessitates that auditors remain knowledgeable about legal requirements and best practices. Studies suggest that knowledge-seeking behaviors contribute to better risk identification and improved problem-solving capabilities among auditors Setyorini et al. (2024).

Table 4. Result Indirect Effects

No	Path	Total Effect	VAF (%)	Mediation Type
1	Role Conflict → Knowledge Seeking → Audit Quality	-0.74 + (-0.195) = -0.935	20.86%	Partial Mediation (statistically valid)
2	Role Ambiguity → Knowledge Seeking → Audit Quality	-0.03 + (-0.015) = -0.045	33.33%	Not statistically significant

Role Conflict → Knowledge Seeking → Audit Quality

In the context of audit quality, knowledge seeking emerges as an important partial mediating variable in the relationship between role conflict and audit quality, as role conflict can weaken auditor performance through stress, impaired independence, and decreased professional competence. Various studies have shown that role conflict negatively impacts the auditor's work environment and has the potential to reduce audit quality, especially when auditor competence and independence are not well maintained (Jamaluddin et al., 2021). However, knowledge-seeking behavior—through increased communication, understanding, and collaboration—can mitigate these negative impacts by strengthening auditors' capabilities in dealing with role conflict (Mohassel et al., 2023; Handoyo et al., 2022). Knowledge accumulation and knowledge-sharing practices also serve as buffers against stress caused by role conflict, thus maintaining audit quality even when auditors face role pressures (Elinda, 2019; Alotaibi & Alnesafi, 2023). Therefore, strengthening an organizational culture that supports knowledge seeking is a key strategy to mitigate the impact of role conflict and sustainably improve audit quality in the public sector.

Role Ambiguity → Knowledge Seeking → Audit Quality

The mediating role of knowledge seeking in the relationship between role ambiguity and audit quality is not supported in this study. This aligns with the non-significant direct effect of role ambiguity on audit quality and its non-significant effect on knowledge seeking in the sample. Although prior studies suggest that role ambiguity defined as unclear expectations and responsibilities may reduce audit quality by weakening auditor competence and independence (Darmawan et al., 2017), the present findings indicate that such effects may not emerge uniformly across contexts. A plausible explanation is that in government internal audit settings, the potential negative consequences of role ambiguity can be buffered by formalized audit procedures, supervisory review, and adherence to audit standards, thereby maintaining audit quality even when role expectations are not fully clear. Moreover, the literature also indicates that knowledge seeking may not be strong enough to offset role ambiguity when structural and organizational factors are more dominant (Alotaibi & Alnesafi, 2023). Consistent with this view, external and contextual factors—such as organizational pressure and institutional characteristics—have been reported to play a more substantial role in shaping audit quality than individual-level attributes alone (Serly & Helmayunita, 2019; Saragi et al., 2022; Novita et al.,

2022). Therefore, addressing role ambiguity may require strengthening role clarity and governance mechanisms rather than relying solely on auditors' knowledge-seeking behavior.

CONCLUSIONS

This study examines the influence of role ambiguity and role conflict on audit quality, with knowledge-seeking behavior as a mediating variable in government internal auditors. The results indicate that role conflict has a significant negative effect on audit quality and also significantly reduces knowledge-seeking behavior. In contrast, role ambiguity does not show a significant direct effect on audit quality, nor does it significantly affect knowledge seeking in this sample. Furthermore, knowledge seeking has a significant positive effect on audit quality and partially mediates the relationship between role conflict and audit quality. These findings imply that public sector organizations should prioritize initiatives to reduce role conflict and strengthen auditors knowledge-seeking capacity through training, knowledge management systems, and a supportive organizational climate.

SUGGESTION

This study is limited by its cross-sectional design, sector-specific sample (government internal auditors), and self-reported measures. Future research should use longitudinal/time-lagged designs, compare public and private audit settings, and incorporate non-self-report indicators of audit quality (e.g., supervisor ratings or audit review outcomes). Testing moderators such as organizational support, supervision, and empowerment may also clarify when role stressors harm audit quality and when knowledge seeking is most effective.

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