



## Auditor Performance Perspective: Role Conflict and Due Professional Care

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### ABSTRACT

A decline in auditor performance has become a public concern, particularly due to the auditors' involvement in Role Conflict and Due Professional Care during audits. The objective of this research is to determine the extent to which role conflict influences auditor performance and the extent to which due professional care impacts auditor performance. The research method employed is descriptive verification with a quantitative approach using multiple linear regression analysis through the Pearson product moment, and data collection techniques with questionnaires tested using SPSS 23.0 for Windows software. The results of this study indicate that role conflict and due professional care influence auditor performance, meaning if the auditor can manage existing conflicts well and is able to use professional skills, then Auditor Performance will increase. Similar research results also occurred in Iran and the United States, where auditor performance declined due to the lack of spiritual intelligence of auditors and communication modes. The novelty of this research is that auditor performance declines due to different roles that must be performed simultaneously, resulting in role conflict when conducting an examination that violates due professional care. This research underlines that if role conflict can be minimized and due professional care increases, then auditor performance will also increase.

**Keywords:** Auditor Performance, Role Conflict, Due Professional Care

**JEL:** M20, M40, M41

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## **INTRODUCTION**

During the auditing process, an auditor's performance can be hindered due to conflicts arising from diverse demands, time constraints, and limited resources. As a result, auditors are compelled to make compromised decisions. For instance, external parties expect auditors to detect irregularities, while clients may wish to overlook certain manipulations in financial reports. These conflicting demands exacerbate the pressure on auditors, leading to suboptimal performance (Lase et al., 2021). An auditor is expected to deliver good performance. However, role conflicts during the examination of financial reports can prevent auditors from making the right decisions. Additionally, a lack of commitment to honesty in carrying out duties can cause auditors to feel pressured (Lismawati et al., 2022).

Role conflicts can impact commitment, as one of the auditor's job requirements is to carry out audit tasks with the skill and precision they possess (Alecya dan Pangaribuan, 2022). Auditors must be skilled and meticulous when performing their duties, as public accountants receive significant trust from users of financial reports and audited services. This is crucial for an auditor to implement due professional care in their audit work (Suhayati, 2020). A phenomenon in this study is that one of the Big Four accounting firms experienced a role conflict. The SEC found its auditor to be irresponsible and dishonest, in addition to requesting and receiving confidential information for business competition, resulting in a decline in auditor performance. The SEC sanctioned the auditor, and the firm's license was suspended (Vincent, 2021). In Indonesia, the Financial Services Authority (OJK) sanctioned a large-scale accounting firm in Jakarta for violating due professional care when conducting an audit on a financial report. The cause was a material misstatement, and as a result of this error, the OJK imposed a suspension sanction on the Registered Letter for the public accountant, leading to a decline in auditor performance (Ayuningtyas, 2019).

Based on the reasons above, this research is important to conduct. Another reason is that previous research results have shown conflicting or inconsistent findings. For example, a study conducted by Al Sayuti and Annisa et al. (2023) stated that role conflict does not affect auditor performance. They argued that the role conflict faced by auditors does not cause auditor performance to increase or decrease, as auditors strive to maintain professionalism in their work even though they experience role conflict. On the other hand, according to Conellya and Khairiyah, (2023), role conflict significantly affects auditor performance. Another study by Hakim and Esfandari, (2017) found that due professional care does not affect audit quality, arguing that applicable audit standards can measure audit quality. However, research by Muren and Pangaribuan, (2022) showed that due professional care does influence auditor performance.

The novelty of the research conducted by the author, compared to previous studies, still reveals findings that indicate inconsistencies between one study's results and those of others due to certain factors. The subsequent difference lies in the previous research conducted in Iran and the United States, which employed other factors such as the lack of spiritual intelligence of auditors and the mode of communication. The research in Iran and the United States was conducted using data collection techniques through the sending of Gmail messages with a qualitative approach. In contrast, this study used offline

questionnaires with a quantitative approach. Conflicts arose due to auditors having different roles simultaneously. Furthermore, during the execution of the audit, there was a violation of due professional care, which resulted in a decline in auditor performance.

## **LITERATURE REVIEW AND HYPOTHESIS**

### **ROLE CONFLICT**

According to Sedarmayanti (2017), role conflict is a contradiction between the tasks that need to be performed and the responsibilities that one holds. In carrying out tasks, one must possess good responsibility. However, according to Robbins and Timothy (2018), role conflict is a situation where an individual is confronted by differing role expectations, leading to behavioral discrepancies. This occurs even when honesty should be maintained despite role demands.

### **DUE PROFESSIONAL CARE**

According to Agoes (2012), Due Professional Care is an attitude of carefulness and meticulousness, professional scepticism with critical thinking, and conducting evaluations of audit evidence. It involves sufficient confidence, caution in tasks, negligence in conducting examinations, and firmness in carrying out responsibilities. Meanwhile, according to Hery (2016), Due Professional Care is an attitude in audit assignments. Auditors need to possess professional scepticism, especially when obtaining and evaluating audit evidence.

### **AUDITOR PERFORMANCE**

According to Mulyadi (2014), auditor performance is when an auditor carries out examination assignments objectively to achieve objective work results on the financial statements of a company or other organization. The aim is to determine the financial statements with the ability to present fairly in accordance with generally accepted accounting principles, in material terms, the financial position and results of the company's operations. Meanwhile, the understanding of auditor performance, according to Sinambela (2017), is to carry out an activity and perfect the work in accordance with its responsibilities so that it can achieve results as expected with good ability and work motivation.

### **ROLE CONFLICT AFFECTS AUDITOR PERFORMANCE**

Rosally and Christiawan (2016) state that role conflict can affect auditor performance. Role conflict is a conflict that arises due to contradictions within an auditor caused by different roles that must be performed simultaneously. In line with the research results of Wiguna et al. (2020), when an auditor carries out his audit work, auditors often receive two opposing commands (intra-role conflict) and work in two opposing roles (inter-role conflict). This makes the auditor uncomfortable when carrying out the audit, which impacts the results of his performance. The higher the role conflict, the lower the auditor's performance. The same research results were conducted by Sesa (2023). Role conflict can make auditors feel uncomfortable at work, so motivation decreases. As a result, the overall performance of the auditor decreases.

## **DUE PROFESSIONAL CARE'S IMPACT ON AUDITOR PERFORMANCE**

Bastian (2014) asserts that due professional care is an auditor who possesses technical competence and professional expertise, which will yield a good report to achieve better auditor performance. Meanwhile, Hery (2016) states that due professional care is an attitude of precision and professional caution, requiring every practitioner to act carefully in optimizing good performance. This is supported by the research conducted by Simorangkir et al. (2020), where an auditor's motivation to carry out their work based on their expertise, conducting audits according to stages, can be seen from their behaviour and attitude when performing their duties, thus being able to present an optimal audit report. The more professional the auditor, the better their performance. In line with the research results of Badaruddin et al. (2022), the lower the auditor's perception of professionalism, the lower the auditor's performance. Ermayanthi and Rasmini (2016) proved that due professional care has a significant positive effect on auditor performance. Satria (2017), in his research, also stated that due professional care has a significant positive effect on auditor performance. Similarly, the research of Dewi and Sudana (2018) stated that due professional care has a positive and significant effect on auditor performance. Meanwhile, the research results of Putra and Mardijuwono (2020) stated that the professional firmness of an auditor is one of the important factors in improving auditor performance.

## **HYPOTHESIS**

H<sub>1</sub>: Role Conflict has an impact on Auditor Performance

H<sub>2</sub>: Due Professional Care Influences Auditor Performance

## **RESEARCH METHOD**

The research method employed in this study is descriptive and verificative (quantifiable) with a quantitative approach. The primary data source for this study is obtained from Public Accountant Offices in West Java registered with OJK and Public Accountants in West Java registered with IAPI. Data collection techniques include questionnaires and literature studies. The population in this study consists of 60 auditors at Public Accountant Offices (KAP) in West Java. The sampling technique in this study is purposive sampling with specific considerations, namely partners, supervisors, and senior auditors working at Public Accountant Offices in West Java. Based on these criteria, out of a total population of 60 auditors, the researcher selected 30 respondents.

Data testing methods, according to Sugiyono (2019), involve systematically searching for and organizing data obtained from interviews, field notes, and other materials so they can be easily understood and their findings can be communicated to others. The research design proceeds through the following stages:

1. A Validity Test is conducted to determine whether the questionnaire, the measurement tool designed, can function correctly and whether the data tested is valid.
2. A Reliability Test is conducted to see the degree of accuracy, precision, or reliability aimed at by a reliable instrument.

3. The Normality Test is conducted to test whether the regression model has a normal distribution or not.
4. A Multicollinearity Test is conducted to see whether there is a high correlation between independent variables in a multiple regression model.
5. In the heteroscedasticity test, if the significance coefficient is greater than 0.050 (alpha), heteroscedasticity does not occur.

Meanwhile, the data analysis method uses multiple linear regression Analysis, which includes the value of a coefficient for each independent variable. The coefficient is based on an equation that predicts the value of the dependent variable in this study using a significance level of 0.05. The reason for using the multiple linear regression equation formula is to provide an overview of the procedures and use of multiple linear regression analysis and to measure how much the perspective of auditor performance influences role conflict and due professional care.

Subsequently, a correlation analysis, namely the Pearson product-moment, was conducted to discern the pattern and intensity of the relationship between two or more variables. The Coefficient of Determination indicates the magnitude of the influence exerted by the independent variable on the dependent variable. Additionally, the T-test Hypothesis Test was utilised to ascertain the impact of the independent variable on the dependent variable partially and to measure the significance of the variable.

## RESULTS AND DISCUSSION

### RESEARCH RESULTS

Based on the results of the Role Conflict Instrument Validity Test ( $X_1$ ), shown in Table 1 below, the correlation level of the 8 questionnaire items was greater than the validity index value of 0.3. This indicates that all the questionnaire items were valid. Therefore, the instrument used in this research for the Role Conflict variable ( $X_1$ ) consisted of 8 questions.

**Table 1**  
**Results of Role Conflict Instrument Validity Test ( $X_1$ )**

Item Number	Correlation Level	Validity Index	Remarks
1	0,766	0,3	Valid
2	0,648	0,3	Valid
3	0,484	0,3	Valid
4	0,576	0,3	Valid
5	0,616	0,3	Valid
6	0,838	0,3	Valid
7	0,765	0,3	Valid
8	0,391	0,3	Valid

Source: Primary data that has been processed, 2023

Upon evaluating the results of the Due Professional Care ( $X_2$ ) Instrument Validity Test, as presented in Table 2, it was observed that the correlation level of the seven questions exceeded the validity index value of 0.3. This indicates that all the questions in the instrument are valid. Consequently, the instrument employed in this study, pertaining to the Due Professional Care ( $X_2$ ) variable, comprises seven questions.

**Table 2**  
**Outcomes of the Validity Test for the Due Professional Care Instrument (X<sub>2</sub>)**

Item Number	Correlation Level	Validity Index	Remarks
1	0,465	0,3	Valid
2	0,689	0,3	Valid
3	0,788	0,3	Valid
4	0,495	0,3	Valid
5	0,454	0,3	Valid
6	0,617	0,3	Valid
7	0,711	0,3	Valid

Source: Primary data that has been processed, 2023

Based on the results of the Auditor Performance Instrument Validity Test (Y), shown in Table 3 below, the correlation level of the 8 questionnaire items is greater than the validity index value of 0.3. This indicates that all the instrument questions are valid. Therefore, the instrument used in this research for the Auditor Performance variable (Y) consists of 8 questions.

**Table 3**  
**Outcomes of the Validity Test for the Auditor Performance Instrument (Y)**

Item Number	Correlation Level	Validity Index	Remarks
1	0,680	0,3	Valid
2	0,768	0,3	Valid
3	0,814	0,3	Valid
4	0,822	0,3	Valid
5	0,748	0,3	Valid
6	0,606	0,3	Valid
7	0,585	0,3	Valid
8	0,780	0,3	Valid

Source: Primary data that has been processed, 2023

According to the results of the Research Instrument Reliability Test presented in Table 4 below, each variable, namely Role Conflict (X<sub>1</sub>), Due Professional Care (X<sub>2</sub>), and Auditor Performance (Y), has a Cronbach's alpha coefficient greater than 0.70. This demonstrates that the instruments of these three variables are reliable and can be relied upon as tools for measuring research variables repeatedly.

**Table 4**  
**Outcomes of the Reliability Test for the Research Instrument**

Variable	Cronbach's alpha Coefficient	r table	Remarks
Role Conflict (X <sub>1</sub> )	0,791	0,70	Reliable
Due Professional Care (X <sub>2</sub> )	0,711	0,70	Reliable
Auditor Performance (Y)	0,866	0,70	Reliable

Source: Primary data that has been processed, 2023

**NORMALITY TEST**

Based on the Normality Test in Table 5 below, the probability value (Asym.sig.2-tailed) obtained from the Kolmogorov-Smirnov test is 0.200. This value is greater than the significance level of 5% (0.05), leading to the conclusion that the data or regression model is normally distributed.

**Table 5**  
**Normality Test**  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		30
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.75344583
Most Extreme Differences	Absolute	.083
	Positive	.046
	Negative	-.083
Test Statistic		.083
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

Source: Data was processed utilising the SPSS software, version 23.0, 2023.

**MULTICOLLINEARITY TEST**

Based on the Multicollinearity Test presented in Table 6 below, the Tolerance value for Role Conflict (X<sub>1</sub>) and Due Professional Care (X<sub>2</sub>) is the same, i.e., 0.535, which is greater than 0.1. With the VIF (Variance Inflation Factor) value for Role Conflict (X<sub>1</sub>) and Due Professional Care (X<sub>2</sub>) being 1.999, which is less than 10, it can be concluded that there are no symptoms of multicollinearity between the Role Conflict and Due Professional Care variables. This is because the tolerance value of both variables is more than 0.1, and the VIF value of both variables is less than 10.

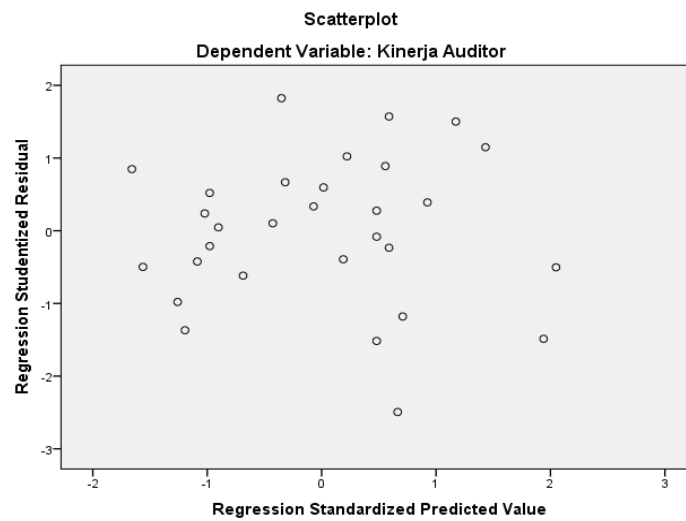
**Table 6**  
**Multicollinearity Test**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Role Conflict	.535	1.870
	Due Professional Care	.535	1.870

Source: Data was processed utilising the SPSS software, version 23.0, 2023.

**HETEROSCEDASTICITY TEST**

From the Scatterplot graph in Figure 1 below, it can be observed that the points in the figure are widely spread across the entire graph and do not follow a specific pattern. These points are scattered above and below the zero point, leading to the conclusion that the regression model does not violate the heteroscedasticity assumption.



**Figure 1.**  
**Scatterplot Graphic**

Source: Data was processed utilising the SPSS software, version 23.0, 2023.

## ANALYSIS OF MULTIPLE LINEAR REGRESSION

In this research, multiple linear regression analysis is used to determine the extent to which Role Conflict ( $X_1$ ) and Due Professional Care ( $X_2$ ) Influence Auditor Performance ( $Y$ )

**Table 7**  
**Analysis of Multiple Linear Regression**

		Coefficients <sup>a</sup>			t	Sig.
Model		Unstandardised Coefficients		Standardised Coefficients		
		B	Std. Error	Beta		
1	(Constant)	-2.936	4.649		-.632	.533
	Role Conflict	.418	.166	.383	2.513	.018
	Due Professional Care	.712	.215	.504	3.305	.003

Source: Data was processed utilising the SPSS software, version 23.0, 2023.

Based on the multiple linear regression analysis in Table 7 above, the following conclusions can be drawn :

- a. The constant value ( $\alpha$ ) is -2.936, which means if the values of the Role Conflict ( $X_1$ ) and Due Professional Care ( $X_2$ ) variables are 0, then the value of the Auditor Performance ( $Y$ ) variable is -2.936.
- b. The regression coefficient value of the Role Conflict variables of ( $X_1$ ) ( $b_1$ ) = 0,418 indicates that if the value of other independent variables remains constant and the Role Conflict variable increases by 1%, then the Auditor Performance ( $Y$ ) variable will increase by 0.418 units.
- c. The regression coefficient value of the Due Professional Care variables of ( $X_2$ ) ( $b_2$ ) = 0,712 indicates that if the value of other independent variables remains constant



and Due Professional Care increases by 1%, then the Auditor Performance (Y) variable will also increase by 0.712 units.

### PEARSON PRODUCT-MOMENT ROLE CONFLICT TOWARDS AUDITOR PERFORMANCE

The correlation coefficient between Role Conflict and Auditor Performance, as shown in Table 8 below, is 0.727. This result falls within the interval of 0.60 to 0.799, which is categorised as strong. This implies a strong relationship between Role Conflict and Auditor Performance.

**Table 8**  
**Coefficient of Correlation between Role Conflict and Auditor Performance**

<b>Correlations</b>		Role Conflict	Auditor Performance
Role Conflict	Pearson Correlation	1	.727**
	Sig. (2-tailed)		.000
	N	30	30
Auditor Performance	Pearson Correlation	.727**	1
	Sig. (2-tailed)	.000	
	N	30	30

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Source: Data was processed utilising the SPSS software, version 23.0, 20232023.

### DUE PROFESSIONAL CARE TOWARDS AUDITOR PERFORMANCE

The correlation coefficient between Due Professional Care and Auditor Performance, as presented in Table 9 below, is 0.765. This result also falls within the interval of 0.60 to 0.799, indicating a strong category. This signifies a strong relationship between Due Professional Care and Auditor Performance.

**Table 9**  
**Coefficient of Correlation between Auditor Performance and Due Professional Care**

<b>Correlations</b>		Due Professional Care	Kinerja Auditor
Due Professional Care	Pearson Correlation	1	.765**
	Sig. (2-tailed)		.000
	N	30	30
Kinerja Auditor	Pearson Correlation	.765**	1
	Sig. (2-tailed)	.000	
	N	30	30

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Source: Data was processed utilising the SPSS software, version 23.0, 2023.

## HYPOTHESIS TESTING RESULTS ROLE CONFLICT TOWARDS AUDITOR PERFORMANCE

The hypothesis test was conducted using the SPSS software, version 23.0, as follows:

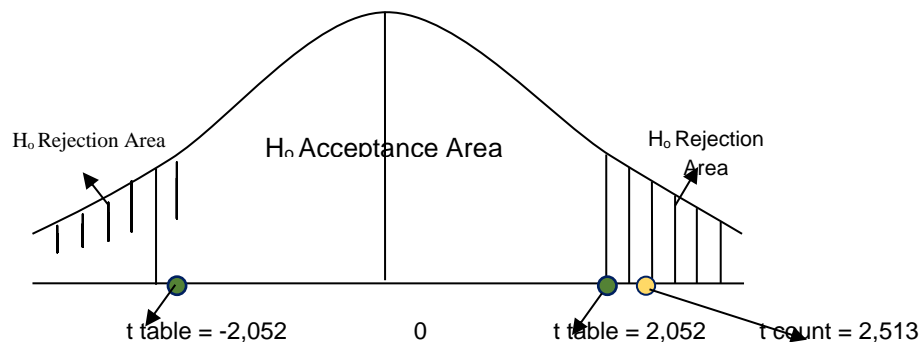
**Table 10**  
**Coefficient of the Hypothesis Test**  
**Impact of Role Conflict on Auditor Performance**

Model		Coefficients <sup>a</sup>			t	Sig.
		Unstandardised Coefficients		Standardised Coefficients		
		B	Std. Error	Beta		
1	(Constant)	-2.936	4.649		-.632	.533
	Role Conflict	.418	.166	.383	2.513	.018
	Due Professional Care	.712	.215	.504	3.305	.003

Source: Data was processed utilising the SPSS software, version 23.0, 2023.

Based on Table 10 above, it is known that the t-value for the Role Conflict variable is 2.513. This value will then be compared with the  $t_{table}$  value in the t-distribution table. With  $\alpha=0.05$ ,  $df= n-k-1 = 30-2-1 = 27$ , the  $t_{table}$  value obtained is 2.052. Therefore, with the  $t_{count}$  for X1 being 2.513, which is greater than the  $t_{table}$  value of 2.052, it means that  $H_0$  is rejected and  $H_1$  is accepted. The result also shows that the Sig value obtained is 0.018. This Sig value is less than 0.05, which means this test is significant. Based on these results, it can be concluded that the Role Conflict variable significantly influences the Auditor Performance variable.

The results of the hypothesis testing are illustrated in Figure 2 below. The calculated and tabulated values for testing the significant influence of Role Conflict on Auditor Performance are as follows:



**Figure 2.**  
**The Hypothesis Test Graph for Role Conflict's Impact on Auditor Performance**  
(Source: Processed by the researcher, 2023)

## DUE PROFESSIONAL CARE TOWARDS AUDITOR PERFORMANCE

This hypothesis test was conducted based on the results shown from the calculations using SPSS software version 23.0, as in table 11 below:

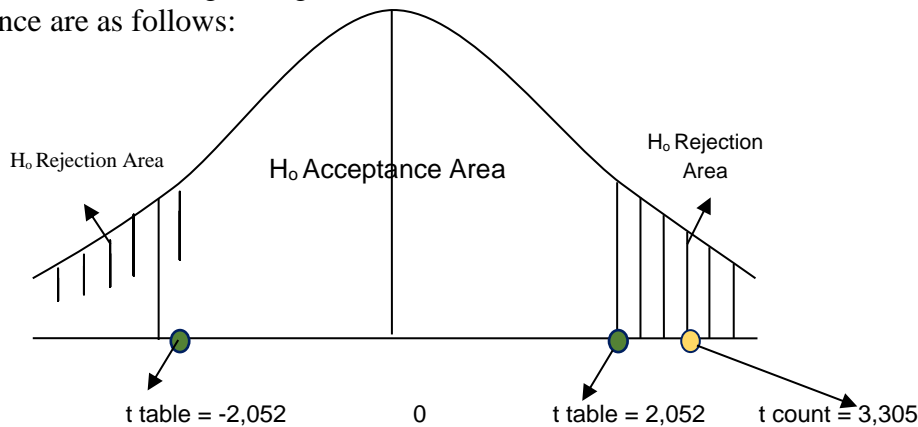
**Table 11**  
**Coefficient of the Hypothesis Test**  
**Impact of Due Professional Care on Auditor Performance**  
**Coefficients<sup>a</sup>**

Model		Unstandardised Coefficients		Standardised	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	-2.936	4.649		-.632	.533
	Role Conflict	.418	.166	.383	2.513	.018
	Due Professional Care	.712	.215	.504	3.305	.003

Source: Data was processed utilising the SPSS software, version 23.0, 2023.

It is known that the calculated value ( $t_{count}$ ) for the Due Professional Care variable is 3.305. This value will then be compared with the tabulated value ( $t_{table}$ ) in the t-distribution table. With  $\alpha=0.05$ ,  $df= n-k-1 = 30-2-1 = 27$ , the tabulated value obtained is 2.052. Thus, with the calculated value for  $X_2$  being  $3.305 >$  tabulated value 2.052, it means that  $H_0$  is rejected and  $H_1$  is accepted. The result also shows that the significance (Sig) value obtained is 0.003. This Sig value is smaller than 0.05, which means this test is significant. Based on these results, it can be concluded that the Due Professional Care variable significantly affects the Auditor Performance variable.

The results of this hypothesis test are illustrated in Figure 3 below. The calculated and tabulated values for testing the significant influence of Due Professional Care on Auditor Performance are as follows:



**Figure 3.**  
**The Hypothesis Test Graph for Due Professional Care Impact on Auditor Performance**  
 (Source: Processed by the researcher, 2023)

## **DISCUSSION AND IMPLICATIONS**

### **ROLE CONFLICT ON AUDITOR PERFORMANCE**

Based on the correlation analysis results, the relationship between Role Conflict and Auditor Performance is 0.727. In hypothesis testing with  $\alpha=0.05$ ,  $df= n-k-1 = 30-2-1 = 27$ , the obtained  $t_{table}$  value is 2.052, with the  $t_{count}$  result for  $X_1$  being  $2.513 > t_{table}$  value 2.052. This means  $H_0$  is rejected, and  $H_1$  is accepted. It states that role conflict significantly influences auditor performance in a negative direction, which means that if role conflict decreases, then auditor performance increases. This research proves that the phenomenon occurring in the Public Accountant's Office is indeed happening. When an Auditor is faced with different role expectations due to numerous tasks, the auditor should always be honest and responsible in completing their audit. In other words, the auditor must be able to manage the conflict that occurs when conducting an audit to produce optimal performance.

This research is also supported by previous research conducted by Pratiwi et al. (2023), which found that role conflict negatively and significantly affects auditor performance at the Inspection Office in South Sulawesi. When an auditor is faced with role conflict, the auditor's performance will decrease. This means that if an auditor has a high level of conflict in roles, the auditor's performance will decrease. Therefore, auditors are expected to be able to manage existing role conflicts and increase concentration in performing their work to improve auditor performance. Similar research results were conducted by Malon et al, (2021) at the Public Accountant Office in Bali Province and the research results from Lase et al, (2019) at the Public Accountant Office in Medan. This supports the theory from Kreitner and Kinicki (2014), which states that role conflict occurs if members have different roles. Hence, there should be a shared responsibility.

The difference between this research and the research conducted by Heyrani et al, (2016) in Iran lies in the variables that can influence it besides Role Conflict. In the case of declining auditor performance, this can be influenced by a lack of spiritual intelligence among auditors. It can be acknowledged that the higher the level of problems that occur between auditors and management, the higher the deficiency in spiritual intelligence, resulting in difficulty in resolving the problem.

### **DUE PROFESSIONAL CARE ON AUDITOR PERFORMANCE**

Based on the correlation analysis, the relationship between Due Professional Care and Auditor Performance is 0.765. Hypothesis testing with  $\alpha=0.05$ ,  $df= n-k-1 = 30-2-1 = 27$ , yields a  $t_{table}$  value of 2.052. The calculated  $t_{count}$  for  $X_2$  is 3.305, which is greater than the  $t_{table}$  value of 2.052. This implies that the null hypothesis ( $H_0$ ) is rejected and the alternative hypothesis ( $H_1$ ) is accepted. It suggests that due professional care significantly influences auditor performance, exhibiting a strong and positive relationship. In other words, if due professional care increases, auditor performance also improves. This research proves the phenomenon occurring in Public Accountant Offices, where auditors, with adequate confidence and professional expertise, are careful and not reckless in evaluating evidence during audits, thereby achieving optimal performance.

This research is also supported by previous studies conducted by Ermayanthi et al., (2016) at the Inspectorate Office of Klungkung and Gianyar Regencies and by Satria et

al., (2017) at the Audit Board of the Republic of Indonesia, Aceh Province Representative Office. This aligns with Bastian's theory (2014), stating that auditors possessing technical competence and professional skills will produce good reports, leading to better auditor performance.

However, this research differs from the study conducted by Aaron and Kida, (2017) in the United States of America (USA). The difference lies in the variables that can influence it apart from Due Professional Care. In cases of declining auditor performance, the mode of communication and the professional tone of the auditor in responding to their clients are considered less effective. Auditing merely through audio or visual questions via email, without direct examination, leads to biased findings and is deemed less effective in auditor performance.

## **CONCLUSIONS, LIMITATIONS AND SUGGESTIONS**

The conclusions drawn from this study, after thorough discussion, are as follows: Role Conflict has a significant negative impact on the performance of auditors in Public Accounting Offices in West Java. It has a strong inverse relationship, meaning that if Role Conflict increases, the Auditor's Performance decreases. On the other hand, Due Professional Care has a positive and significant impact on the Auditor's Performance in Public Accounting Offices in West Java. This indicates that if Due Professional Care increases, the Auditor's Performance also improves.

This study is focused solely on the sample of auditors working in Public Accounting Offices in West Java. Therefore, the results cannot be generalised to all types of auditors in Indonesia. Also, during the sample collection, the number of auditors who were out of town on duty affected the size of the sample obtained.

The results of this study are expected to serve as a reference. Future researchers are also encouraged to replace variables such as organisational commitment and audit structure, different population factors, and samples to obtain conclusions that support existing theories and concepts. In addition, an auditor should receive clear instructions when conducting an audit to avoid role conflict.

This study is expected to provide input for Public Accounting Offices about the importance of upholding professional expertise, completing audit work for inner satisfaction, never withdrawing from assigned tasks, and creating open communication during the audit.

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