

# THE IMPACT OF INDEPENDENCE, ORGANIZATIONAL COMMITMENT STRATEGY, GOOD GOVERNANCE, AND ROLE AMBIGUITY ON THE PERFORMANCE OF INTERNAL AUDITORS

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## Abstract

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The purpose of this research is to investigate the impact of independence (IND), organizational commitment (OC), good governance (GG), and role ambiguity on the performance of the government internal auditors (IAs) based on agency theory. The authors adopt quantitative primary data derived from questionnaire responses from respondents. This study employs a sample of accounting lecturers from private universities in Iraq Kurdistan region. The analytical data were collected through a survey of respondents from a total of 40 questionnaires received. SPSS\_22 software was used to analyse the data (multiple linear regression analysis) and test the hypotheses. According to the results of the analysis, independence, organizational commitment and understanding of good governance have a positive effect on the performance of public internal auditors, while role ambiguity has no effect. This is the first study to examine the relationship between independence, organizational commitment, good governance, and role ambiguity on the performance of public internal auditors in Iraq.

**Keywords:** Independence, Organizational Commitment, Good Governance, Comprehension, Role Ambiguity, Performance Auditor

**Authors' individual contribution:** Conceptualization — S.Z.M.J.; Methodology — K.M.T.H.; Formal Analysis — K.M.T.H., Writing — Original Draft — S.Z.M.J.; Writing — Review & Editing — M.A.A.-S.; Supervision — M.A.A.-S.

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## 1. INTRODUCTION

A clean government can be achieved by implementing elements that support government efficiency and parties that refuse to commit fraud for personal gain. Mismanagement and false reporting of regional finances and state assets pose a significant threat to the state. Transparency International's 2022 survey found increased violations in many countries, with Iraq scoring 157 out of 180 on the Corruption

Perceptions Index (Transparency International, 2023). There has been a recent surge in legal issues related to abuse of power, bribery, illegal fees and facilitation payments, leading to cases of corruption, collusion and nepotism. Auditors must adhere to a code of ethics and auditing standards to ensure they perform their duties effectively and accurately. The tasks of auditors include preparing plans, supervising work programs, managing government revenue and expenditure budgets, managing state-

owned assets, and supervising strategic government tasks. They also provide outreach and assistance to regional governments and evaluate performance accountability reports for local and central government agencies. The public can learn from these rules how far government auditors have deviated from established ethical norms and standards. We expect auditors to be precise, curious, and have a relentless and hopeless attitude. Auditor performance is the act and implementation of inspection tasks completed by the auditor within the time frame specified. Independence (IND), organizational commitment (OC), corporate governance, and role ambiguity contribute to the excellent functioning of statutory auditors. However, according to Zurnali and Nadeak (2010), organizational commitment refers to an individual's strong emotional attachment and devotion to the goals and values of an organization. It is a psychological state that affects an employee's connection with the company and the likelihood of staying with the organization. Studies by Trisaningsih (2007), Wibowo (2009), and Cheung and Adelopo (2022) have shown that high levels of organizational commitment among auditors lead to higher performance. On the other hand, low levels of commitment can result in a lack of attention to career advancement and promotions, leading to subpar job performance.

Good governance is characterized by professional ethics and transparent, accountable, open, equitable, and responsive management of resources in accordance with state affairs (Widyananda, 2008). Role ambiguity refers to the lack of clarity in information and task descriptions, which results in a lack of predictability of required behavior and results (Bamber et al., 1989). Role ambiguity has been found to reduce auditor performance (Agustina, 2009). Several studies including Sujana (2012), Hanna and Firnanti (2013), Saputro and Setyawati (2015), and Wijaya and Subagyo (2013) have also highlighted research. The existing literature acknowledges the impact of commitment and ambiguity on auditor performance; however, it has not delved into the interactions between independence, organizational commitment, and good governance perceptions. Furthermore, previous studies have not examined how organizational commitment and ambiguity hinder the performance of public internal auditors. Despite previous studies highlighting the importance of organizational commitment in enhancing auditors' performance, studies have typically examined the importance of the antecedent in isolation from other factors, such as independence and perceptions of good governance. Despite the established negative impact of role ambiguity on auditors' performance, the relationship between role ambiguity and other variables, particularly organizational commitment and perceptions of good governance in the context of public internal auditing, remains largely unknown. Therefore, it is necessary to conduct empirical research that comprehensively examines all these variables to gain a full understanding of their impact on the work experience of public internal auditors. This would help fill the identified knowledge gaps in the current literature.

Consequently, this study is based on the background and opinions of previous research. Therefore, the main research question of this study is formulated as:

*RQ: Does independence, organizational commitment, understanding of good governance, and role ambiguity affect the performance of government internal auditors?*

Moreover, the results of this study are expected to provide theoretical benefits for auditors. This study can be used as a source of information for those who are interested in the performance of public internal auditors, and for universities, this study can be used as a reference or literature for further research. Moreover, other studies and organizations that may be interested in studying the performance of public internal auditors can use this study as a reference or steppingstone. The practical significance of this study is emphasized by the fact that the categories of "independence" and "autonomy" are considered by the authors as fundamental factors in improving the performance of internal auditors.

The study highlights the importance of maintaining auditor independence while maintaining an objective audit process. It highlights the importance of organizational commitment as a key factor in auditor performance, emphasizing the need for a sense of belonging and a supportive work environment in government audit departments. Investments in employee engagement, job satisfaction, and loyalty can enhance motivation and compliance with audits. Good governance is also associated with improved auditor performance, indicating that strong governance structures in public agencies can lead to improved audit outcomes. Transparency, accountability, and compliance with regulatory standards can create a favorable environment for auditing procedures. The study also confirms the clarity of roles and responsibilities, indicating that government auditors are generally clear and specific in their roles. This highlights the need for well-defined job responsibilities and sufficient training to help auditors perform their duties effectively. The study provides valuable insights into the driving forces affecting auditing effectiveness, helping policymakers, auditors, and agency leaders optimize auditing effectiveness and ensure accountability within government institutions.

This paper is structured as follows. Section 2 reviews the relevant literature. Section 3 analyses the methodology that has been used to conduct empirical research on the relationship of independence, organizational commitment, good governance, and role ambiguity on the performance of the internal auditor. Section 4 presents the results of the study. Section 5 discusses the main findings. Section 6 presents the conclusions and recommendations derived from the analysis.

## 2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

The study of factors that affect government performance can be explained from the perspective of agency theory. Agency relationships are formed through the existence of a relationship between one or more people, who can be called (the principal), who assigns tasks to other people (the agent). According to Cheung and Chung (2022), agency problems arise because individuals are assumed to be more concerned with personal interests than shared interests. The existence of an agent who

maximizes results for his personal interests will result in failure of the agent in carrying out his duties.

Additionally, agency theory considers government employees as agents for the principal community who maximize results and interests for the individual first, and the public believes that government employees cannot be trusted to prioritize the interests of society. According to Musah et al. (2022), based on the agency theory, government employees in their management must be supervised to ensure that what has been done by government employees is in accordance with compliance with various regulations and provisions that have been in effect. The supervision of government finances can be realized by the Inspectorate, which is required to conduct an audit of financial management and accountability. The supervision of on government employees is also carried out by the community. This supervision is carried out to find out that autonomy is appropriate in providing the expected achievements or experiencing counter-productivity to what has been planned (Eulerich et al., 2022).

Accordingly, independence is a free mental attitude that is not dependent on others and is not influenced by others. Independence is defined as the auditor's objectivity and fairness in considering facts when formulating and having opinions (Mulyadi, 2002). The International Code of Ethics for Professional Accountants<sup>1</sup> states that each member must maintain objectivity, independence, and integrity in carrying out their duties. Auditors who maintain their internal independence will not be influenced by external factors when considering the facts discovered during the audit. The above definition is a conclusion that independence is the auditor's attitude to act in accordance with the existing reality. In addition to the Code of Ethics, the public will be able to find out to what extent the auditor has acted in accordance with the ethical standards set by the profession (Wati et al., 2010; Eklöv Alander, 2023).

Consequently, organizational commitment can be defined as an employee's intellectual and emotional connection with the goals and principles of the organization. It also includes motivated responses to the goals and principles of the organization while performing a set of actions to achieve these goals. Moreover, Zurnali and Nadeak (2010) argue that each individual expresses their emotional attachment and beliefs towards the organization through feelings of love, formalizing organizational commitment. Having continuous responsibility, pursuing personal benefit, and understanding the costs of leaving the organization are all part of an ongoing commitment. In other words, there are two parts to an ongoing commitment: on your way out, you should demand personal victimization (Ndaba et al., 2021).

Undoubtedly, good governance is governance that has a foundation of professional ethics in business management. Good governance is the managerial ability in managing owned resources and ability in managing the affairs of a country in an open, accountable, transparent manner and responsive to the needs of the society (Widyananda, 2008). Good governance consists of three main elements that are interrelated. The three main basic pillars are accountability, participation

and transparency. Good government will facilitate and provide opportunities for all parties in the government to be able to participate actively, carry out governance in a transparent manner and the implementation of government tasks must be accountable. Good governance practices will be able to enhance integrity, accountability, and a climate of openness in accordance with the basic principles of public sector accounting. The three principles listed in the three basic pillars can reflect a good government that will operate in accordance with applicable laws and can be responsible for all state government finances in the state finance sector.

It is obvious that the lack of specific information or complete information that the researchers have before the examination makes it even more difficult for them to determine the expected quality. This leads to role ambiguity. Bamber et al. (1989) gave an explanation of unclear role that: 1) mostly because of the result predictability and mostly of the behavior response to a lot of behavior; 2) most of the time the occurrence and clarity of the required behavior can often be a form of environmental input that will guide the behavior and provide knowledge about which behavior is appropriate or not (p. 87). The presence of role ambiguity means that there is a lack of clarity about the various roles of employees in the organization as well as an inability to perform their assigned role (Robbins, 2002). Instructions from managers, apart from being incomplete, generate doubts about what to do, joining the uncertainty of unclear job descriptions and inexperience causing role ambiguity.

Particularly, the performance of an independent auditor, and like an auditor, is a profession that provides a free and impartial assessment of the information contained in the financial reporting in the management of the company. Performance is the level of implementation in the activities, programs and policies to achieve the goal of the mission, organizational vision listed in the organization's strategy plan. Performance can be used as an achievement or success rate of a group or individual. Following the explanation of the above theory, it can be concluded that the auditor's performance is the result of work completed by the auditor in carrying out the tasks that have been imposed on the auditor with various key considerations such as quality, quantity, time skills, and compliance with what was planned (Trisnaningsih, 2007).

## 2.1. The effect of independence on the performance of government internal auditors

Independence is an important factor in accounting professionalism because it can form the personal integrity of high-quality auditors. Audit services are strongly influenced by the trust of the community itself, so with the nature of independence that can create integrity, the trust in the community will increase with the auditor's performance that is increasingly well (Trisnaningsih, 2007). Government auditors who have good independence, it can be said that the auditor has good audit quality and maximum because it is not affected by factors that can cause the quality of the audit to not be optimal. According to Trisnaningsih (2007) and Wibowo (2009) independence affects the performance of government auditors. Government auditors with

<sup>1</sup> <https://www.ethicsboard.org/iesba-code>

high independence have the potential to have good and maximum audit quality because they are not affected by factors that may cause the audit quality to be not optimal. Auditors with a high degree of independence will conduct the audit process optimally in accordance with the applicable auditing code of ethics. Even if they get assignments from colleagues or relatives, the auditor still performs their duties in accordance with existing rules.

Subsequently, the literature supports the identification in this article of the link between the first attribute of internal auditor independence and their performance. Eklöv Alander (2023) argues that internal auditors, being independent from executive management, are more likely to report to an independent audit committee and perform better due to the absence of pressure and influence from those they audit. Abdelrahim and Al-Malkawi (2022) support this view by emphasizing that internal auditors, operating autonomously throughout the organization, can scrutinize and improve the quality of risk management, control, and governance activities, thereby positively impacting the audits. In addition, Kahoro (2022) concludes that exposing fraud and inefficiencies increases the performance rates of independent internal auditors in organizations since they are not vulnerable to threats like others who work in their organizations, which improves organizational governance. Collectively, these recent studies confirm that the independence of government internal auditors is critical because it determines their ability to conduct high-quality audits, maintains auditors' objectivity in their work, and promotes accountability standards in public organizations.

According to the study by Demeke and Kaur (2021), a null relationship was found between audit quality and independence, but the study subjects in Ethiopian SMEs were very selective. On the contrasting side, Singh et al. (2021) discovered an association that established a positive link relationship between independence and audit quality. In terms of the nature of independence, Ebrahimi et al. (2023) found a positive correlation between the voice of an individual internal auditor and the objectives of an independent audit. Indicatively, from this description above, the first research hypothesis is as follows:

*H1: Independence has a positive effect on the performance of government internal auditors.*

## **2.2. The effect of organizational commitment on the performance of government internal auditors**

Organizational commitment is the psychological attachment of an individual to an organization, which is represented by employees' knowledge of the organization's values and missions, higher levels of involvement in organizational issues, and demonstration of strong loyalty to the organization (Aziz et al., 2021). In simple terms, organizational commitment is the actual psychological connection between an organization and an individual. Considering the above, if an employee has a high degree of emotional commitment, he will find happiness in his relationship with the organization and possibly in the long run (Abdullah & Othman, 2021). According to Sapariyah (2011), organizational commitment has a positive effect on performance. Trisnaniingsih (2007) also supports other research

findings, Sujana (2012), and Wijaya and Subagyo (2017) also stated that organizational commitment has a positive effect on internal auditing performance.

Additionally, the reviewed literature confirms the impact of organizational commitment on the performance of government internal auditors. Albrecht et al. (2022) found that increased organizational commitment reduced auditor turnover, implying that qualified auditors are more likely to remain with their organizations and deliver consistent, high-quality audits. In addition, Nguyen and Ngo (2020) find that auditors with high levels of organizational commitment are more likely to effectively communicate with other organizational departments and stakeholders, resulting in improved audit performance. Collectively, these findings indicate that government internal auditors can enhance their effectiveness through organizational commitment, which promotes motivation, career advancement, continuity, and collaboration.

Consequently, the appropriate commitment will be able to provide high motivation in the government agency where the auditor works, which will affect the performance of the inspector. If the government auditor has a good commitment, the auditor will work in accordance with the existing rules and will always be firm in his position. Thus, the second hypothesis of this study is formulated as follows:

*H2: Organizational commitment has a positive effect on the performance of government internal auditors.*

## **2.3. The effect of good governance on the performance of government internal auditors**

Understanding a well-designed system based on professional ethics constitutes good governance. The managerial ability to manage a nation's wealth and matters in an open, transparent, responsible, and fair manner to meet the needs of society is also defined as good governance (Widyananda, 2008). However, understanding good governance is a form of acceptance of the importance of good governance in regulating the interests of various stakeholders in business and government. According to Hanna and Firnanti (2013), understanding good governance can improve auditor performance. Understanding good governance, according to Saputro and Setyawati (2015), has a constructive impact on the effectiveness of public sector auditing.

In general, good governance significantly improves the performance of government internal auditors, and this correlation is well-supported by recent research. De Vries et al. (2022) emphasize that good governance practices such as transparency, accountability, and ethical standards improve the audit environment because they provide structures that auditors can follow. Sari (2022) argue that a good governance environment enables internal auditors to perform their functions independently and with minimal interference, thereby enhancing the credibility of audits. This empowerment is a result of the legal and institutional framework of good governance, which guarantees auditors the necessary resources and information. Roussy and Brivot (2016) note that good governance promotes the integrity and ethical standards of government agencies by enhancing the auditor's efforts and neutrality. Moreover, Fourie

and van der Waldt (2023) postulate that excellent governance practices improve the credibility of internal audit functions because stakeholders have more confidence in the audit process and are more likely to respond to audit reports and recommendations. Altogether, these papers suggest that excellent governance enhances the operational requirements of internal auditing and enhances the role and efficacy of government internal auditors. To put it differently, the better good governance owned by a government agency, the better it can regulate and make auditor work procedures to work in accordance with applicable work and rules. Based on the above explanation, the third hypothesis can be formulated as follows:

*H3: Good governance has a positive effect on the performance of government internal auditors.*

#### 2.4. The effect of role ambiguity on the performance of government internal auditors

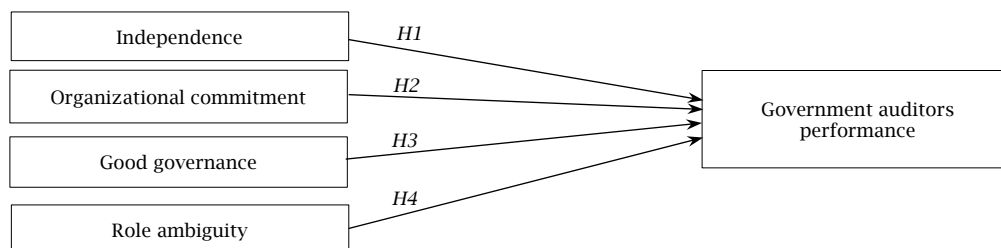
According to Fanani et al. (2008), role ambiguity is the inadequacy of information and the lack or absence of clear directions and policies, ambiguity of sanctions and rewards for the behavior performed. According to Bamber et al. (1989), the absence of forecasting of outcomes or reactions to one's actions, as well as the existence or clarity of behavior required, define role ambiguity. Hanna and Firnanti (2013) stated that role ambiguity negatively affects the performance of auditors. The role ambiguity in the Government's Internal Auditor will lead to the auditor's performance deteriorating the audit quality of the auditor working in the government. Therefore, in order not to have a clear role, the government, if there is a vacancy, should act as necessary to avoid role ambiguity in direct recruitment. Moreover, Lamidi et al. (2021) examine the impact of role ambiguity on auditors in Osun State, Nigeria. The study, which involved 60 internal auditors from public tertiary institutions, used purposive sampling and multiple regression analysis. The results showed that role ambiguity negatively impacts auditors.

Although most of the findings in the reviewed literature indicate that role ambiguity negatively affects the performance of government internal auditors, Jones et al. (2021) argue that when roles and responsibilities are not clearly defined, it leads to confusion and ambiguity in the process, which in turn creates problems for the auditors involved. This leads to problems such as duplication, missing important steps, and non-conforming audit results. Sangkala et al. (2024) conducted another study that found that role ambiguity negatively affects the job satisfaction and motivation of auditors. They had problems understanding their roles and goals, which affected their morale and performance. Similarly, Kim and Lee (2023) argue that the absence of clearly defined role boundaries not only increases the stress levels among auditors but also increases the likelihood of burnout due to the lack of guidance from managers, which leads to a feeling of inadequacy and frustration. Ul-Hassan (2016) asserts that the roles should clearly delineate the areas of an auditor's focus, and the application skills required to achieve organizational objectives. These guidelines state that auditors can only perform high-quality audits if they comprehend their roles thoroughly, adhering to the guidelines below. These guidelines not only improve auditing functions' overall efficiency, but they also serve other purposes. Consequently, addressing role ambiguity is essential for improving government internal auditors' performance by providing a clear understanding. However, based on the antecedent discussion and prior research, the hypothesis can be deduced as follows. Thus, the above explanation, the fourth hypothesis can be formulated as follows:

*H4: Role ambiguity negatively impacts the performance of internal government auditors.*

Ultimately, taking into consideration the formulated hypotheses, the following research model on the relationship between variables such as auditor performance as the dependent variable, and four independent variables included independence (IND), organizational commitment (OC), good governance (GG), and role ambiguity (RA) can be derived in Figure 1.

Figure 1. Research model



Source: Authors' elaboration.

### 3. RESEARCH METHODOLOGY

This study used quantitative data in the form of scores for responses to questionnaire questions provided by respondents. According to the research methodology while the survey method was chosen for its efficiency and ability to gather data from a wide range of respondents, several alternative methods could also be suitable for this research, for instance: 1) interviews and structured interviews that allow for in-depth and detailed responses; or

2) semi-structured interviews that provide more flexibility, allowing the interviewer to explore new topics that may arise during the conversation. Each method has its strengths and can contribute unique insights, thereby enriching the overall understanding of the research problem. Therefore, the data used is qualitative approach, i.e., data obtained from the accounting lecturers private universities in Iraq Kurdistan region. The data collection was carried out by survey method. The data was collected through questionnaires that were distributed directly to

the accounting lecturers of auditing disciplines who work at the private universities in Iraq Kurdistan region such as the Catholic University of Erbil, Komar University of Science and Technology (KUST), American University of Iraq, Knowledge University, Hayat Private University for Science and Technologies, Tishk International University, and Cihan Private University, as well as they involved in public accounting companies works as part-time. A total of 40 questionnaires were distributed to ensure a robust sample size. Of these, 37 questionnaires were returned and deemed suitable for analysis, as they met the pre-established criteria for inclusion in the study. The remaining three questionnaires were excluded because the respondents did not meet the necessary criteria, which could include factors such as teaching experience, current engagement in auditing subjects, or involvement in public accounting firms. This rigorous selection process ensured the reliability and validity of the data collected, providing a comprehensive understanding of the perspectives of accounting lecturers on the topic under investigation. However, auditors' performance is evaluated through adherence to standards, quality of audit procedures, and effectiveness of outcomes. This includes ensuring compliance with accounting and regulatory guidelines, thorough audit planning, risk assessments, and appropriate tests. Accuracy, reliability, timeliness, and resource utilization are key indicators.

The main operational variables in this study are the following parameters. First, independence which is the main basis of public confidence in auditors. Independence is also a very important factor in assessing the quality of audit services. Riyadi and Nur (2023) defines independence as an attitude and mentality that is free from influence, uncontrolled, does not take sides with any of the parties, and is an auditor's relationship with his client or superior that is such that the report provided is only influenced by the evidence found and collected based on professional principles. Independence is nothing more than the attitude of a person who acts objectively and is related to an attitude of integrity that is neutral in carrying out audit tasks and reporting audit results (Agustina et al., 2021). Secondly, organizational commitment is generally interpreted as a psychological state of an employee's relationship with the organization, which can influence the employee's performance and effectiveness (Zurnali & Nadeak, 2010). This research variable was measured using a questionnaire adopted from Trisnaningsih's (2007) research with 12 statements. Third, good governance can be defined by how high the auditor's level of understanding is regarding a corporate or organizational governance concept (Trisnaningsih, 2007). A tool to measure understanding of good governance was also developed by the Indonesian Institute for Corporate Governance (ICG), which was replicated by Hanna and Firnanti (2013) with eight questions in the questionnaire. Fourth, is role ambiguity, which is defined by Fanani et al. (2008) as insufficient information available, as well as a lack or absence of clear direction and policies, and uncertainty of sanctions and rewards for the behavior carried out. The role ambiguity variable was measured using six question items adopted

from the study of Fanani et al. (2008). Finally, auditor performance is the result of performance in executing the tasks assigned to the auditor with various basic considerations of quality, quantity, time skill, and compliance with what was planned (Trisnaningsih, 2007). The questionnaire from Fanani et al. (2008) was used to measure the auditor performance variable, which contains seven questions. All variables were measured using a 5-point Likert scale, ranging from "Strongly Disagree" (marked 1) to "Strongly Agree" (marked 5). The higher the score (5), the better the understanding of the auditor's performance.

Validity testing is carried out to measure the extent to which the instrument can assess the instrument's validity or accuracy of the measuring instrument from the questionnaire instrument.

#### 4. RESEARCH RESULTS

The section on descriptive statistics provides a comprehensive examination of the hypothesis testing results, validity, reliability, normality, multicollinearity, and heteroscedasticity tests. However, according to the data in Table 1, the Kaiser-Meyer-Olkin (KMO) test value for independence (*IND*) variable is 0.588 (> 0.50), then it can be said that the *IND* is valid. The KMO-test value for organizational commitment (*OC*) is 0.773 (> 0.50), which indicates the validity of this variable. The KMO-test value for good governance (*GG*) variable is 0.598 (> 0.50), then it can be declared a valid *GG* variable. The KMO-test value for role ambiguity (*RA*) variable is 0.787 (> 0.50), then the *RA* variable is valid. The KMO-test value for the performance of government auditors (*PGA*) variable is 0.771 (> 0.50), then it can be declared that the auditor performance variable is valid.

**Table 1.** Validity test results

Variable	Value KMO
Independence ( <i>IND</i> )	0.588
Organizational commitment ( <i>OC</i> )	0.773
Good governance ( <i>GG</i> )	0.598
Role ambiguity ( <i>RA</i> )	0.787
Government auditors performance ( <i>AP</i> )	0.771

Source: Authors' elaboration.

Reliability tests are carried out to show the extent to which the measurement results are relatively consistent when measurements are taken several times. Reliability tests were performed by calculating Cronbach's alpha using SPSS. If Cronbach's alpha > 0.90 then reliability is perfect, if alpha is between 0.70-0.90 then reliability is high, if alpha is between 0.50-0.70 then reliability is moderate, and if Cronbach's alpha < 0.50 then reliability is low. The results of the data analysis can be seen in Table 2.

**Table 2.** Reliability test results

Variable	Cronbach alpha
Independence ( <i>IND</i> )	0.816
Organizational commitment ( <i>OC</i> )	0.882
Good governance ( <i>GG</i> )	0.811
Role ambiguity ( <i>RA</i> )	0.841
Government auditors' performance ( <i>AP</i> )	0.877

Source: Authors' elaboration.

Based on Table 2, it shows the value of Cronbach's alpha for *IND* is 0.816, for *OC* is 0.882, for *GG* is 0.811, for *RA* is 0.841, and finally, for *AP* is 0.877, judging from this value, high reliability. Thus, before conducting the hypothesis testing, the researchers must first check the classical assumptions so that there is no bias in the estimation of the model used in the study. The conventional or (classical) assumption test consists of the normality test, multicollinearity test, and heteroskedasticity test. The normality test determines whether the data in the regression is normal. The one-sample Kolmogorov-Smirnov test was used to determine the normality. The following table shows the results of the normality test in this study.

**Table 3.** Normality test results

<i>Asymp. Sig. (2-tailed)</i>	<i>Information</i>
0.664	Normal Distributed Residuals

Source: Authors' elaboration.

According to Table 3, it was found that the Sig. (2-tailed) value is 0.664 ( $> 0.05$ ). Thus, it can be concluded that the residuals are normally distributed. Moreover, the study's tolerance value or variance inflation factor (VIF) can be used to calculate the multicollinearity test, the results of which are presented in Table 4.

**Table 4.** Results of the multicollinearity test

<i>Variable</i>	<i>VIF</i>	<i>Information</i>
Independence ( <i>IND</i> )	1.773	Multicollinearity is free
Organizational commitment ( <i>OC</i> )	2.008	Multicollinearity is free
Good governance ( <i>GG</i> )	1.445	Multicollinearity is free
Role ambiguity ( <i>RA</i> )	1.399	Multicollinearity is free

Source: Authors' elaboration.

According to Table 4, it is found that the VIF of each variable is less than 10, i.e. the VIF value for *IND* is 1.773, for *OC* is 2.008, for *GG* is 1.445, for *RA* is 1.399, so that multicollinearity does not occur.

The heteroscedasticity test is used to determine the adjustment inequality of the residual between one reflection to another. A good regression is that which does not occur heteroscedasticity. To test using the Glejser test, the condition is that heteroskedasticity does not take place if the Sig.  $> 0.05$  (Nazaruddin & Basuki, 2015).

**Table 5.** Heteroscedasticity test results

<i>Variable</i>	<i>Sig.</i>
Independence ( <i>IND</i> )	0.196
Organizational commitment ( <i>OC</i> )	0.227
Good governance ( <i>GG</i> )	0.439
Role ambiguity ( <i>RA</i> )	0.498

Source: Authors' elaboration.

Based on Table 5, it shows the Sig. value for *IND* is 0.196, for *OC* is 0.227, for *GC* is 0.439, for *RA* is 0.498, which indicates the absence of heteroscedasticity due to the sig value being greater than 0.05.

The multiple linear regression analysis technique is used to predict in testing the hypotheses of this study, the correlation between the explanatory variables (*X*) and the outcome variable (*Y*). The results of the multiple linear regression test in this study using SPSS\_22 are shown in Table 6.

**Table 6.** Test results t-test (Partial test)

<i>Variable</i>	<i>Sig. value</i>	<i>Regression coefficient</i>
Independence ( <i>IND</i> )	0.044	0.140
Organizational commitment ( <i>OC</i> )	0.032	0.017
Good governance ( <i>GG</i> )	0.013	0.339
Role ambiguity ( <i>RA</i> )	0.971	-0.013

Source: Authors' elaboration.

The regression coefficient value for testing the hypothesis of the *IND* variable is 0.140, and the Sig. value is 0.044 ( $< 0.05$ ), therefore, it can be concluded that independence has a constructive effect on auditor performance in government. Thus, it can be concluded that *H1* is supported.

The regression coefficient value for testing the hypothesis of the *OC* variable is 0.017, and the Sig. value is 0.032 ( $< 0.05$ ), therefore the effect of the *OC* variable on government auditor performance is constructive. Based on this conclusion, we can state that the *H2* is the most suitable.

The regression coefficient value for testing the hypothesis of the *GG* variable is 0.339, and the Sig. value is 0.013 ( $< 0.05$ ), therefore the effect of the *GG* variable on government auditor performance is constructive. Finally, the third hypothesis (*H3*) then be concluded to be supported.

Applying regression testing for the research hypothesis *H4* (concerning the variable *RA*) yields a regression coefficient value of -0.013, a t-value of 0.971, which is greater than the algebraic constant of 5%, and suggests that role ambiguity does not affect the performance of public auditors. Based on this conclusion, we can state that the *H4* is not supported.

The F-test evaluates the influence of the independent on the dependent simultaneously over time. The results of the F-value test are shown in the following Table 7.

**Table 7.** Test results F-test

<i>Model</i>		<i>Sig.</i>
1	Regression	0.43(a)
	Residual	
	Total	

Source: Authors' elaboration.

According to Table 7, the significant value is 0.043 or less than alpha 0.05, which can be determined as the joint influence of the variables of independence, organizational commitment, good management, and unclear role.

The coefficient of determination is used to assess the regression model's ability to clarify dependent variation (Nazaruddin & Basuki, 2015). Table 8 shows that the adjusted R-square is 0.266, which means that the variables *Independence*, *Organizational commitment*, *Good governance*, and *Role ambiguity* can explain 26.6% of the variation in the *Government auditors' performance* variable, while the remaining 73.4% is explained by additional variables that were not examined.

**Table 8.** Adjusted R-squared

<i>Model</i>	<i>Adjusted R-squared</i>
1	0.266

Source: Authors' elaboration.

## 5. DISCUSSION

### 5.1. Assessing the impact of independence on the performance of government internal auditors

The findings of this study indicate that independence (*IND*) has a positive and significant effect on the performance of government auditors, with a significant value of 0.044 ( $< 0.05$ ), indicating the existence of a positive influence. This demonstrates that independence is one of the factors influencing government auditor performance. According to Trisnaningsih (2007), auditor independence has a constructive effect on auditor performance. This is also consistent with the findings of Wibowo's (2009) study, which discovered that independence has a huge effect on auditor performance. On the other side, Singh et al. (2021) found a positive relationship between independence and audit quality. Ebrahimi et al. (2023) found that there is a positive relationship between the independence of internal audit tasks and the internal auditor's voice, while Demeke and Kaur (2021) found a nonsignificant relationship between independence and audit quality.

### 5.2. Assessing the impact of organizational commitment on the performance of government internal auditors

The *OC* variable has a constructive and significant effect on the performance of government auditors with significant values of 0.032 ( $< 0.05$ ), indicating that there is a positive effect. This demonstrates that one of the factors influencing government auditor performance is organizational commitment. *OC* influences auditor performance positively, according to research that has been done by Trisnaningsih (2007), Sujana (2012), and Wijaya and Subagyo (2017). One of the determinants of government auditors' ability to perform their duties successfully is organizational commitment; if the correct organizational commitment can provide high motivation, this will subsequently have a positive effect on efficiency. Therefore, auditors with high independence will perform the audit process optimally in accordance with the applicable audit code of ethics.

### 5.3. Assessing the impact of good governance on the performance of government internal auditors

According to the results of this study, good governance has a beneficial and important impact on the performance of public auditors and is one of the factors that affect the performance of public auditors. Understanding good governance, according to Hanna and Firnanti (2013) has a positive impact on auditor performance. According to Saputro and Setyawati (2015), understanding of good governance has a beneficial impact on the performance of government auditors. As a result, it is reasonable to conclude that good governance improves the performance of public auditors. The better the good governance of a public institution, the better it can regulate and create work procedures in accordance with the work and applicable rules.

### 5.4. Assessing the impact of role ambiguity on the performance of government internal auditors

The results of this study indicate that the variable *Role ambiguity* does not affect the performance of government auditors. This is related to the roles or responsibilities of public auditors working in the Inspectorate, which are very clear, so role ambiguity has no effect. As Gil-Garcia et al. (2019), and Gwala and Nomlala (2021), explain, role ambivalence in this regard will require agencies to take several measures to improve role clarity and communication within their organizations. Clear job descriptions, detailed roles and responsibilities, and continuous training and development of auditors are ways of reaching this goal. On the other hand, creating an appropriate working environment that allows auditors to freely ask questions and obtain clarification regarding their roles and responsibilities would help to minimize the detrimental effects of role ambiguity on auditor satisfaction, productivity, and well-being. Finally, role conflict is detrimental to internal auditors and has potentially severe implications for audit quality and organizational capacity. To this end, public sector institutions can significantly enhance the value of internal audit activities by paying particular attention to defining roles and taking steps to actively resolve role conflicts, leading to improved governance and accountability in the public service.

## 6. CONCLUSION

The study concludes by highlighting the attributes associated with the performance of public auditors. First, the study focuses on the role of auditor independence as a critical factor that can influence the outcome. The study shows that auditors perform significantly better when they are free from external pressure and interference. This independence ensures that auditors are in a better position to exercise their independent judgment during the audit process, thereby making them more effective in overseeing government activities and ensuring their compliance with the law.

Secondly, organizational commitment, another crucial antecedent of auditor performance, comes to light. According to the study, organizational commitment has a positive relationship with auditor motivation. This commitment helps to create a positive organizational culture that inspires auditors to perform optimally and therefore improves their performance. Such organizations that place and maintain high value on their image thereby empower auditors to maintain high standards and perform their tasks effectively.

Further, the study establishes the importance of the concept of ethical governance within government organizations. It demonstrates how good governance practices affect the work of auditors by establishing proper rules, regulations, and procedures. These practices help to automate the auditing process since they provide checklists for auditors to work with, thereby enhancing their efficiency in evaluating the functioning of governments and their policies and practices in handling finances.

Finally, the study establishes that role ambiguity has a minimal effect on the performance



of auditors. It indicates that when auditors have well-defined roles and responsibilities, they can function more effectively within their designated capacities. Ambiguity minimizes confusion and enables auditors to focus on their core responsibilities, thereby maintaining high standards of performance without the distractions of unclear job expectations.

In short, these findings highlight the importance of independence, organizational commitment, good governance, and role ambiguity in enhancing government auditor performance. By addressing these factors, governmental agencies can cultivate environments conducive to optimal audit performance, ultimately promoting transparency, accountability, and efficiency in public sector operations.

In conclusion, while this study contributes valuable insights into the factors influencing government auditor performance, its limitations underscore opportunities for future research to expand and refine our understanding in these critical areas. Addressing these research gaps has the potential to inform policy reforms and managerial practices that enhance transparency, accountability, and efficiency in public sector operations globally.

The implications of this research highlight actionable insights for policymakers, organizational leaders, educators, and auditors themselves to enhance the performance of government internal auditors. Stakeholders, for example, can contribute to fostering transparency, accountability, and integrity in public sector financial management and governance practices by addressing these implications. Policymakers can use these findings to inform legislative and regulatory reforms aimed at strengthening auditing standards and practices within governmental entities. By aligning policies with the factors identified in this study — namely independence, organizational commitment, good governance, and role ambiguity — governments can

enhance the effectiveness of internal audit functions, improve resource allocation, and promote efficiency in public sector operations. In addition, the study findings highlight the importance of integrating concepts related to independence, organizational commitment, effective governance, and role ambiguity into educational curricula for future auditors. Educational institutions can play a pivotal role in preparing auditors with the necessary skills and knowledge to navigate complex audit environments and contribute effectively to public sector accountability.

One of the main limitations of this study is its confined scope of variables, which targeted the simplest four impartial variables: independence, organizational commitment, good governance, and role ambiguity. While these variables are good-sized, other factors consisting of leadership patterns, organizational culture, and external regulatory impacts can also affect government auditors' overall performance; however, they have not been taken into consideration. Future research could benefit from a broader inclusion of variables to provide more comprehensive information. Moreover, another limitation of this study is the sample size and generalizability. The study uses a remarkably small sample size of forty questionnaires from accounting lecturers at private universities in the Iraq-Kurdistan region. This small pattern size might also limit the generalizability of the findings outside of this context. A larger and more diverse sample from numerous government corporations and areas could enhance the external validity of the outcomes and offer insights relevant to a broader range of settings. Researchers should build on the findings of this study to examine additional variables and their interactions to deepen their knowledge of the multifaceted effects of public auditors' performance. Longitudinal studies could also track changes over time in response to policy interventions or organizational reforms aimed at improving audit effectiveness and compliance.

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