

Role Conflict As A Mediation Of Relationship Between The Mentoring Program With The Satisfaction Of Auditors In Audit Firms: Evidence From Indonesia

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Abstract

The purpose of this study was to examine the influence of mentoring program on job satisfaction with role conflict is mediating variable. The unit of analysis in this study is the individual auditor who served as auditor on Public Accounting Firm in Indonesia. This study used a questionnaire survey for data collection. The sampling technique used was non-probability sampling with purposive sampling method. The sample data collected as many as 98 auditors. To analyze the research data used Partial Least Squares approach to Structural Equation Modeling (PLS-SEM) with the help of the program SmartPLS 3. The results of this study found that there was no significant relationship between the mentoring program with job satisfaction, there is significant relationship between the mentoring program with role conflict, and there is significant relationship between the role conflict with job satisfaction auditors.

Key words: Mentoring program, Role Conflict, and Job Satisfaction

1. Introduction

1.1. Background

Culture is the norm and values that direct the behavior of members of the organization (Luthan, 1998). Each member will behave in accordance with the prevailing culture to be accepted in the environment. According to Kreitner and Kinicki (1995), organizational culture is a form or assumption that is owned, implicitly accepted by the group in determining how the group feel, think and react to its diverse environment. According to Messmer (1988), one way of organizational culture builds is through a mentoring program given to new

employees. The mentoring program is part of the socialization process, whereas the socialization of an organization is defined as the process of a person learning the required values, norms and behaviors, which allow members of the organization to participate as members of the organization. Empirical studies in Indonesia related to mentoring are among others done by Rizzo et al (1970), Aranya and Feris (1984), Bamber, Snowball and Tubs (1989), Rebele and Michaels (1990), Siegel et al. (1995) and Viator (2001), Rahmiati and Kusuma (2004), Winda and Kusuma (2005), show inconsistent findings, whereby some find a positive

relationship to the auditor's performance and some find a negative relationship.

This research is interesting to be investigated with consideration of some condition and situation. First, in audit firms, employees tend to experience higher levels of stress because of the amount of time-consuming audit assignments (Aranya and Feris, 1984; Bamber, Snowball and Tubs, 1989; Rebele and Michaels, 1990). Based on these facts, this research is an update and extension of previous research by considering the factors of role conflict as mediation. This study also conducted testing with the job satisfaction variable as outcome with the use of role theory and mentoring theory to see the relationship between variables in the mentoring process that is expected to provide additional empirical evidence in audit firm of Indonesia.

1.2. Formulation of the Problem

Based on the above description and phenomenon, this research will empirically test the effect of mentoring program on job satisfaction with role conflict as the mediation variable in the audit firm. The problems studied can be formulated with the following questions:

1. Does the mentoring program affect the auditor's job satisfaction?
2. Does the mentoring program affect the role conflict of the auditor?

3. Does role conflict affect the auditor's job satisfaction?

2. Literature Review

2.1. Theoretical Background and Hypotheses Development

2.1.1. History of Mentoring

State of the art mentoring known since 800 years ago through the kingdom of Odysseus and the hallmark of the kingdom is mentoring the royal family called Homer's Odysseus. Since then mentoring has been used in the process of working mechanisms and organizations to improve human resources. Research mentoring thrives in the era of the 1990s and is still in demand in various disciplines, such as Margo Muray (1991) publishes *Beyond the Myths and Magic of Mentoring*, by modeling outlining the formal mentoring program for mentor selection and orientation that can be applied in various organizations, such as business, industry and non-profit organizations.

2.1.2. Role Theory and Mentoring Theory

Role theory states that the individual will experience conflict if there are two or more pressures that occur simultaneously addressed to a person. Role theory reveals that role is one of the parts

played out in the overall structure of a group, a particular behavior that an individual produces from a particular social context (Baron & Greenberg, 1993 in Sri, 2002). The auditor as part of the public accounting firm, acts as an individual employee with a number of characters and expectations for the role. The auditor has two roles, namely as a profession that must be subject to the professional ethics code of public accountants and as a member of the organization (audit firm). The study of Viator (2001) uses a combination of role theory and mentoring theory that predicts the impact of mentors on role conflict. The theoretical basis in Viator's (2001) research is that mentors act as role models, engaging with their proteges in role stages, as mentor and protege interactions that tend to be related to role outcomes. Further described in this theory, the role as mentor also has the potential to influence the predicted outcomes in the role model stage of role conflict.

2.1.3. Job Satisfaction

According to Robbins (2010), job satisfaction is a general attitude towards one's job: as the difference between the number of rewards earned by the worker and the number of people believed to be acceptable. According to Porter et al. (1974) in Slamet (2002), job satisfaction is an individual's emotional orientation to

perform the role and characteristics of their work. Judge and Locke (1993) state that the level of perceived job satisfaction is influenced by one's thinking process. Judge and Locke (1993) argued that if an employee is satisfied with his work then the employee will feel happy and free from feeling depressed so that there will be a sense of security to keep working in the work environment.

According to Davis et al. (1985), job satisfaction is a set of employee feelings about the funniness of their work, or an employee displeasure that is relatively different from objective thinking and behavioral desires. Davis and Newstrom (1989) further argue that job satisfaction can be judged as an aspect of life satisfaction. William and Hazer (1986) and Yang et al. (2000) argue that job satisfaction is an affective response to the general and specific aspects of something related to work. Furthermore, Robins (2008) defines job satisfaction as an individual's individual attitude towards his work. While according to Mathis and Jackson (2001) in Rachmayani and Suyono (2007) job satisfaction is a positive emotional state of evaluating one's work experience.

2.1.4. Role Conflict

Role conflict occurs when a person has multiple conflicting roles or

when a single position has conflicting potential expectations. Each role refers to an identity that defines who and how employees should act in certain situations (Siegel and marconi, 1989). The self-control mechanism of self-assessment may be in conflict with the organizational control mechanisms developed by management. Role conflict is related to two conflicting demands (Rizzo et el.1970). Role conflict is the emergence of two or more concurrent roles (Katz and Kahn, 1998).

2. 2. Hypotheses

Hypothesis in this research as follows:

H1: The mentoring program has a positive effect on job satisfaction.

H2: The mentoring program negatively affects role conflict.

H3: Conflict Role negatively affects job satisfaction.

2.3. Research Model

From the description of the theoretical study and the development of the hypothesis described above, the relationship between variables can be described in terms of theoretical framework as follows:

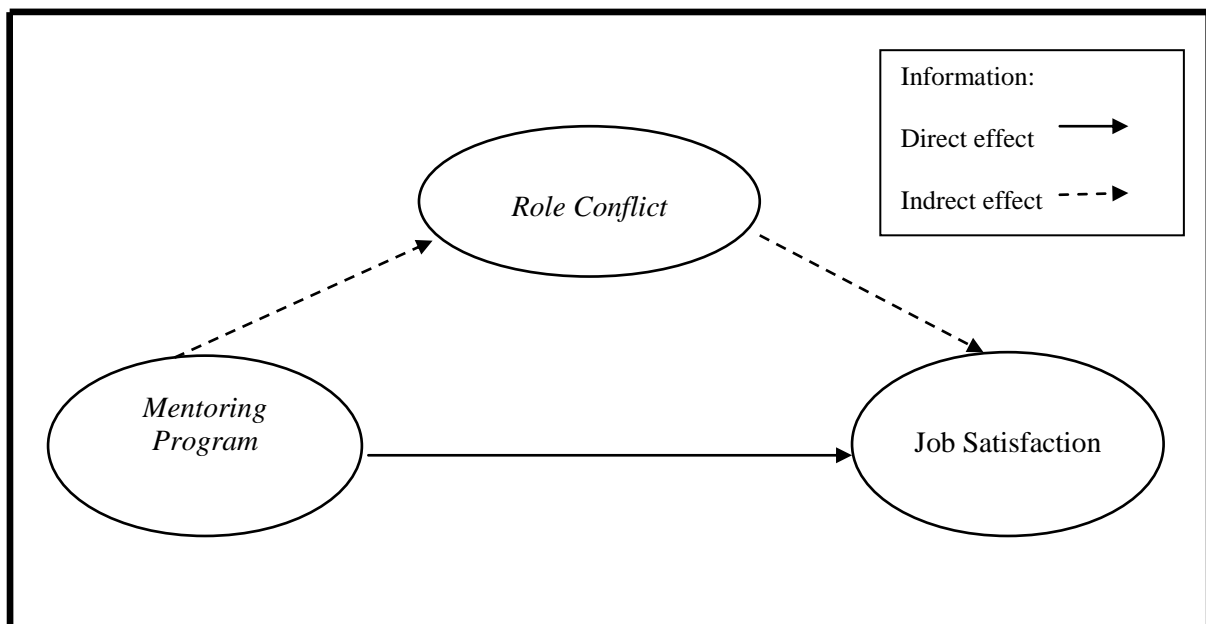


Figure 1. Mediation Model of Role Conflict in the relationship between the Mentoring Program with Auditor Job Satisfaction

3. Research Methods

The research method includes the object of research that is audit firms in Indonesia registered at Indonesian Institute

of Accountants Directory for the year 2015. The population in this study is the auditor who works for the audit company in Indonesia and the sample in the study is

the junior auditor in Indonesia contained in the directory for 2015.

Hypothesis testing is done by Structural Equation Model (SEM) approach using SmartPLS 3 software. According to Latan and Ghozali (2015) PLS is a powerful analytical method because it is not based on many assumptions.

4. Result

4.1. Data Collection

The research data was collected by sending 450 questionnaires (150 audit firms in Indonesia randomly to each company 3 questionnaires) through postal services and delivered directly to auditors working for audit firms in Indonesia. The number of questionnaires sent by post as

many as 300 questionnaires while the questionnaires are delivered directly to the respondents a total of 150 questionnaires. The sending of the questionnaire was conducted on April 4, 2017 with the limit of return of the questionnaires no later than May 4, 2017. A total of 8 respondents sent a reply before May 4, 2017, the remaining 15 respondents sent a reply after May 4, 2017.

4.2. Structural Model Testing

The method of analysis used in this study to test the hypothesis that was built is by using Structural Equation Model (SEM). The test is done with the help of SmartPLS 3 software. The result of testing the structural model can be seen in Figure 2 as follows:

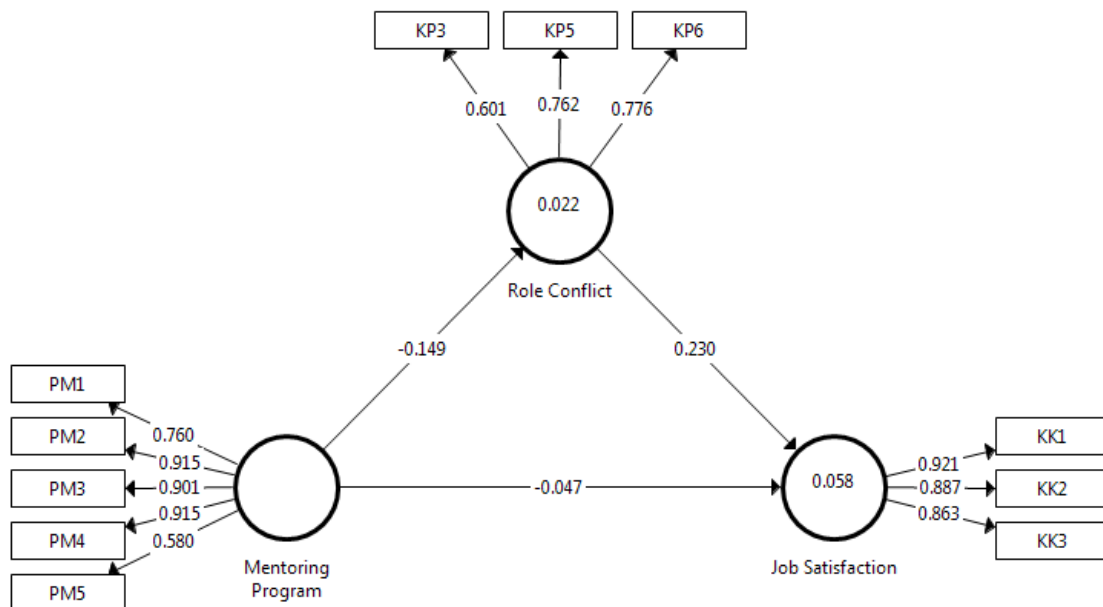


Figure 2. Full Model Structural

4.3. Hypotheses Testing

Hypotheses testing proposed, can be seen from the value of T-statistics. The significance of the estimated parameters provides very useful information about the relationship between research variables. The limit to reject and accept the proposed

hypothesis is ± 1.65 , where if the value of t is in the range of values -1.65 and 1.65 then the hypothesis will be rejected or in other words accept the null hypothesis (H_0). Table 1 provides estimation output for structural model testing.

Table 1. Result for Inner Model

Hypotheses	Relationships	Beta	Standard deviation	T-Statistic	Conclusion
H1	PM -> KK	-0.047	0.072	0.654	Rejected
H2	PM ->KP	-0.149	0.086	1.726	Accepted
H3	KP -> KK	0.230	0.106	2.169	Accepted

4.4. Discussion

4.1. The Influence of Program Mentoring to Job Satisfaction

Hypothesis one (H1) mentoring program has a positive effect on job satisfaction auditor. Hypothesis testing results show that the hypothesis is rejected. The rejection of hypothesis 1 (H1) indicates that mentoring programs are incapable of increasing auditor job satisfaction. This rejection of hypothesis 1 (H1) does not support the research done (Dreher and Ash, 1990, Kram 1988). Viator (2001), Blake (1995) and Brass (1985) stated that there is a direct influence between the mentoring program and job satisfaction. In this research was found a difference with the results of previous research which states that with the socialization of the organization through mentoring program will have a positive effect on job satisfaction.

2. The Influence of Mentoring Program to Role Conflict

Acceptance of hypothesis 2 (H2) based on Table 1, indicates that auditors who have role conflict as both auditor and role in organization environment tend to decrease job satisfaction. The findings of this study that stated role conflict negatively affect work satisfaction support research conducted (Dreher and Ash, 1990, Kram 1988). Viator (2001) which states that the junior auditor who accompanied the mentor will experience a smaller role conflict. This study strongly supports the results of previous research because in reality in the field indicates that if an auditor is given a mentoring program it will further reduce the incidence of role conflict in the task of auditing.

3. The Influence of Role Conflict to Job Satisfaction

Acceptance of hypothesis 3 (H3) based on table 1, indicates that auditors who have role conflict as both auditors and their role in the organization environment tend to decrease job satisfaction. The findings of this study that states role conflict negatively affect work satisfaction support research conducted by Abernethy and Stoelwinder (1995), Puspa and Riyanto (1999) and Suwandi and Indriantoro (1999) stated that role conflict has a negative relationship with job satisfaction. that job satisfaction will be reduced if there is a role conflict in the auditor's natural. If the auditor in the audit firm perceives the simultaneous pressure between work and family against each other then this will trigger a conflict of work that intervenes the family so that professional commitment decreases.

4.5. Indirect Effect

The indirect effect of role conflict on the relationship between the mentoring program and job satisfaction in this study can be seen using Variance Accounted For (VAF). According to Hair et al. (2014), to test the indirect effect using VAF can be calculated by the formula or formula $a \times b$: $a \times b + c$. Based on the calculation shows that role conflict variable able to act as full mediating to relationship between mentoring program to job satisfaction.

Based on the results of indirect effect, the role conflict of the relationship between mentoring program and job satisfaction indicates that the Variance Accounted For (VAF) generated turns out to be greater than 0.8. According to Hair et al. (2014) if the VAF is greater than 80% (> 80%) it indicates that the role conflict variable is able to act as mediation in the relationship between the mentoring program implemented in the public accounting firm to the auditor's job satisfaction. Another way to test the indirect effect can also be seen partially from the mentoring program to role conflict. This method of calculation is better known as Barron-Kenny's (1986) approach. In Figure 1 shows that mentoring programs have a significant effect on role conflict. The test results show that the coefficient of β is significant in $P\text{-value} < 0.05$.

5. Conclusion, Limitation and

Implication

5.1. Conclusion

This research tries to examine the effect of mentoring program on job satisfaction with role conflict as intervening variable from previous literature development. From the results of SEM (Structural Equation Modeling) testing using SmartPLS statistical software, it is concluded that:

- a. The mentoring program has no effect on job satisfaction.
- b. The mentoring program influences role conflict
- c. Role conflict negatively affects job satisfaction
- d. The result of direct and indirect effect test proved that role conflict could play an effective role as a variable mediation relationship between mentoring program with job satisfaction.

5.2. Limitation

Although this research has been done well, but some limitations can not be avoided. As with other empirical studies it is necessary to be prudent in generalizing the results of the research. Some of the limitations that may affect the results of research include:

1. Selection of random samples. Selection of respondents in this study is that by sampling according to the desires of researchers (convenience sampling) may also reduce the ability to generalize the results of this study.

5.3. Implication

Based on these limitations, then put forward some suggestions for further research as follows:

- a. Development of research instruments need to be done, that is adjusted to the condition and environment of the object to be studied.
- b. The number of Indicators for each construct in this study is that there are only four indicators, this will interfere with confirmatory factor analysis, since the small number of indicators can cause the problem of identification when data is processed with Partial Least Square (PLS), it is suggested in future research using the amount more indicators for each construct

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APPENDIX 1.

Research Questionnaire

1	2	3	4	5
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Strongly Disagree

Strongly Agree

A. Job Satisfaction	STS	TS	N	S	SS
This audit firm gives a higher salary than others	1	2	3	4	5
I am satisfied with my current job	1	2	3	4	5
I enjoy working with my friends in this firm	1	2	3	4	5
I am satisfied with my progress	1	2	3	4	5
Almost every day I am enthusiastic about my work.	1	2	3	4	5

B. Mentoring Program	STS	TS	N	S	SS
My mentor has placed me in an important assignment	1	2	3	4	5
My Mentor helps me coordinate my professional goals.	1	2	3	4	5
I respect my Mentor knowledge in accounting matters	1	2	3	4	5
I am promoting the ability of my Mentor to teach others	1	2	3	4	5
I admire my mentor to motivate others					
I tried to imitate my behavior with my mentor					

C. Role Conflict	STS	TS	N	S	SS
The amount of work done is in accordance with the initial agreement	1	2	3	4	5

The amount of free time I expect always matches my leisure time	1	2	3	4	5
I should always report to my supervisor	1	2	3	4	5
There is rule certainty with clients to satisfy clients	1	2	3	4	5
There is agreement with the supervisor in making the decision	1	2	3	4	5
There is an agreement with the client in terms of providing certainty to solve the client's complaint	1	2	3	4	5