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THE INFLUENCE OF ROLE CONFLICT, COMPLEXITY OF ASSIGNMENT, ROLE OBSCURITY AND LOCUS OF CONTROL ON INTERNAL AUDITOR PERFORMANCE

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Abstract

This research was conducted in a hospitality company in the Province of Bali by targeting internal auditors as respondents. The purpose of this study was to determine the effect of role conflict, task complexity, role obscurity and locus of control on the internal performance of the auditors of star-rated hotel. The technique of determining samples by simple random sampling and using data collection methods through questionnaires given to 100 respondents. Data analysis used to obtain accurate results is ordinary least square with the results of the analysis showing that role conflict and role obscurity do not have a significant influence on the performance of the internal auditor of the hotel. Whereas the complexity of the task and locus of control was stated to have a significant effect on the internal performance of auditors of starrated hotels in Bali.

Author Keywords

Role Conflict, Role Obscurity, Complexity of Assignment, Locus of Control

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