ABSTRACT

The purpose of the research is influence of role conflict, role ambiguity, role overload to auditor performance either partially or simultaneously.

Research uses the questionnaire distributed to the public accounting office. Respondents by auditors work in public accounting office. Sampling method random sampling or probability sampling – simple random sampling with total sample of 88 respondents. Analysis of study data using multiple regression analysis using SPSS version 20 program.

The result showed that role conflict and role ambiguity have a significantly effect to auditor performance. Role overload doesn't have significantly effect to auditor performance.

Keywords : Role conflict, role ambiquity, role overload, auditor performance