

The Effects of Organizational Politics, Interpersonal Conflict, and Knowledge Sharing on Auditor Performance

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Abstract

This study examines the effects of organizational politics, interpersonal conflict, and knowledge sharing on auditor performance. The study employs a quantitative cross-sectional survey of auditors working at audit firms in Jakarta, Indonesia. Using purposive sampling, 103 usable questionnaires were collected from auditors with at least two years of audit experience. Data were analyzed using multiple linear regression with IBM SPSS Statistics 26. The results indicate that organizational politics has a significant negative effect on auditor performance ($\beta = -0.240$, $p = .008$), while interpersonal conflict also has a significant negative effect ($\beta = -0.291$, $p = .002$). In contrast, knowledge sharing has a significant positive effect on auditor performance ($\beta = 0.338$, $p < .001$). The regression model explains 23.6% of the variance in auditor performance. These findings indicate that auditor performance is associated with both organizational and interpersonal conditions as well as the availability and exchange of knowledge within audit firms. The study suggests that audit firms should strengthen transparent organizational practices, manage interpersonal conflict effectively, and facilitate knowledge-sharing practices to support auditor performance.

Keywords: Organizational Politics, Interpersonal Conflict, Knowledge Sharing, Auditor Performance.

1. INTRODUCTION

Auditor performance is a fundamental concern in audit practice because the effectiveness of an audit depends not only on compliance with professional standards but also on how effectively individual auditors execute their responsibilities. Auditors must allocate effort, evaluate evidence, communicate with team members, and exercise professional judgment within demanding engagement environments. Evidence from archival audit research indicates that team workload and staffing conditions can influence audit outcomes. Christensen *et al.* [1], for example, found that heavier audit-team workloads were associated with lower audit quality, particularly when workload became excessive or auditors were simultaneously assigned to multiple engagements. These findings indicate that auditor performance cannot be understood solely from individual technical competence, as the organizational conditions in which auditors perform their tasks may also shape the effectiveness of their work.

The organizational nature of audit work becomes even more evident because auditors rarely perform their responsibilities in isolation. Audit engagements require continuous coordination, information exchange, supervision, review, and communication among members of an engagement team. Communication arrangements can influence audit-team performance, demonstrating that the way auditors interact while managing simultaneous engagement demands is relevant to performance outcomes [2]. Thus, the organizational and interpersonal environment surrounding an audit assignment represents an important dimension for understanding why auditors may perform differently even when they operate within similar professional standards and technical requirements.

To explain how these organizational conditions may affect auditor behavior, this study adopts organizational role theory as its grand theoretical perspective. Role theory conceptualizes an individual as a focal person who receives expectations from various role senders, such as supervisors, colleagues, managers, and other organizational stakeholders. When these

expectations are inconsistent, ambiguous, or difficult to reconcile, individuals may experience role stress and encounter difficulties in carrying out their responsibilities. This perspective is particularly relevant because auditors must simultaneously respond to professional standards, engagement-team expectations, client demands, and organizational objectives. Lindermüller *et al.* explicitly apply role theory to auditing and explain how conflicting or ambiguous role expectations can shape auditors' behavior and communication [3]. The theory therefore provides a coherent framework for examining how organizational politics and interpersonal conflict may influence auditor performance while also explaining why knowledge exchange within the organizational environment may matter for the execution of the auditor's role.

One organizational condition that can alter the environment in which role expectations are formed is organizational politics. Organizational politics refers to perceptions that decisions, influence, recognition, or access to organizational resources are shaped partly by self-interested behavior rather than solely by formal procedures. The consequences of organizational politics are not necessarily uniform. Ellen *et al.* (2022) [4] demonstrate that perceptions of organizational politics can have nonlinear relationships with job outcomes, including job performance, and that the consequences depend on individual and organizational conditions [4]. From a role theory perspective, political environments may create uncertainty regarding whose expectations should receive priority and how employees should respond to competing interests. For auditors, such conditions may be particularly relevant because professional responsibilities require them to maintain objectivity while simultaneously operating within organizational hierarchies and engagement relationships.

The relevance of political pressures to auditing is also evident in Indonesia. Sumiyana *et al.* [5], examining public-sector performance auditing in Indonesia, found that political hegemony and ideology can influence auditors' cognition. Although their study focuses on public-sector auditors rather than auditors employed by audit firms, it provides contextual evidence for political influences. This distinction is important because findings from public-sector auditing cannot be assumed to apply directly to private audit firms. Nevertheless, the study highlights how political influences may intersect with auditing practices, providing a rationale for further examining how organizational politics may shape the work of individual auditors in audit firms.

The choice of Jakarta as the empirical setting is further supported by recent evidence concerning the working environment of audit firms in the city. Subiyanto *et al.* [6] examined 92 auditors employed by foreign-affiliated audit firms in Jakarta and found that time-budget pressure significantly affected audit quality. The finding provides a concrete indication that auditors in Jakarta operate under organizational conditions involving tight deadlines and performance pressures. Although time-budget pressure is distinct from organizational politics and interpersonal conflict, its documented presence in Jakarta suggests that the local audit environment provides a meaningful setting for examining how broader organizational and social conditions may influence auditor performance. Accordingly, studying auditors employed by audit firms in Jakarta allows the present research to extend existing evidence beyond technical audit pressures toward organizational politics, interpersonal conflict, and knowledge-sharing processes.

Another organizational condition that may shape auditor performance is interpersonal conflict. Audit engagements depend on interactions among auditors with different levels of authority, experience, professional judgments, and task responsibilities. Disagreements may arise during supervision, review, evidence evaluation, and audit decision-making. Annelin and Svanström [7] show that audit-team stress can originate from interactions among team members, including disagreements concerning audit decisions, and that stress within audit teams may contribute to audit errors and other behaviors that threaten audit quality. Their findings indicate that interpersonal dynamics are not merely peripheral features of audit work but can become part of the conditions through which auditors experience pressure and perform their responsibilities.

The broader team literature provides additional evidence that conflict can alter the collaborative processes through which work is completed. Downes *et al.* [8] found that relationship conflict can weaken collaboration and team performance under particular conditions, while the consequences of task conflict depend on the surrounding team context. This distinction is relevant to auditing because not every disagreement among auditors is necessarily dysfunctional (disagreement concerning technical audit issues may have a different meaning from conflict rooted in interpersonal tension, status differences, or personal incompatibility). For the present study, interpersonal conflict is therefore treated as a social condition that may disrupt the interaction, coordination, and cooperation required for effective auditor performance rather than as a synonym for all forms of disagreement.

Alongside potentially disruptive organizational and interpersonal conditions, knowledge sharing represents an important mechanism through which auditors obtain information and expertise needed to perform complex audit tasks. Audit firms possess substantial amounts of experience-based knowledge concerning industries, clients, accounting treatments, audit procedures, and prior engagement findings. Duh *et al.* [9] provide direct evidence from 22 audit firms that knowledge sharing is positively associated with both audit quality and audit efficiency. Their findings indicate that the exchange of knowledge can strengthen the organizational resources available to auditors when performing audit work. Knowledge sharing may therefore represent an organizational process through which auditors overcome information limitations and improve their ability to respond to complex engagement requirements.

The importance of the organizational environment is also evident in research on Indonesian audit firms. Efferin and Hutomo [10], through an interpretive case study of an Indonesian audit firm, show that workplace spirituality is associated with auditors' commitment and performance, while the relationships among partners, auditors, clients, and the firm are viewed as interconnected. Their findings suggest that auditor-related outcomes are closely connected to the social and organizational conditions surrounding audit work. This perspective is consistent with the present research framework, which views auditor performance as an outcome that may be shaped by characteristics of the organizational environment rather than by technical competence alone.

Despite these developments, the existing literature remains fragmented across different organizational and behavioral conditions. Research on organizational politics has largely examined employee outcomes in broader organizational settings, while audit research in Indonesia has also emphasized institutional characteristics of the audit environment, including the affiliation of local audit firms with international audit networks. Kurniawati *et al.* [11], for example, identify distinctive features of the Indonesian audit environment, including the indirect entry of Big Four audit networks through affiliations with local audit firms. However, this line of research primarily addresses institutional and firm-level consequences of audit-firm affiliation rather than the behavioral conditions experienced by individual auditors. Consequently, it does not directly explain how organizational politics, interpersonal conflict, and knowledge sharing may relate to the performance of individual auditors working in audit firms. The relationships among these behavioral factors therefore remain insufficiently integrated in the existing literature.

Accordingly, this study examines the effects of organizational politics, interpersonal conflict, and knowledge sharing on auditor performance among auditors employed by audit firms in Jakarta. The study extends previous research by integrating three distinct dimensions of the audit work environment (organizational influence, interpersonal relationships, and knowledge exchange) within a single empirical framework. Guided by organizational role theory, the study seeks to explain how the organizational context in which auditors receive and negotiate role expectations may be associated with differences in their performance. By examining these relationships simultaneously, the study contributes a more integrated behavioral explanation of auditor performance and provides empirical evidence from the Jakarta audit firm, which has received comparatively limited attention in research combining these three organizational conditions.

2. RESEARCH METHOD

2.1. Research Design and Participants

This study employed a quantitative, cross-sectional survey design to examine the relationships between organizational politics, interpersonal conflict, knowledge sharing, and auditor performance. The unit of analysis was the individual auditor. The target population comprised auditors employed by audit firms in Jakarta. Respondents were selected using purposive sampling based on two eligibility criteria: (1) the respondent was employed as an auditor in an audit firm located in Jakarta, and (2) the respondent had at least two years of audit work experience. The minimum experience criterion was applied to ensure that respondents had sufficient exposure to audit assignments, team interactions, organizational practices, and knowledge exchange within their audit firms.

Data were collected using a structured questionnaire distributed to auditors who met the predefined eligibility criteria. A total of 103 completed questionnaires satisfied the screening requirements and were retained as the final sample, resulting in 103 usable observations for subsequent statistical analysis. Each questionnaire represented one individual auditor and therefore constituted one observation in the dataset.

The adequacy of the sample size was assessed using an a priori power analysis for multiple linear regression. Following the G*Power framework for a fixed-model multiple linear regression with an R^2 deviation-from-zero test, three predictors, a medium effect size of $f^2 = 0.15$, a significance level of $\alpha = 0.05$, and statistical power of 0.80, the minimum required sample size is 77 observations [12]. The final sample of 103 usable responses therefore exceeded the minimum sample requirement for the proposed three-predictor regression model. The medium effect size was adopted as a conventional planning assumption and does not represent an empirical estimate of the effects observed in the present study.

2.2. Measurement and Data Collection

The questionnaire measured four constructs: organizational politics, interpersonal conflict, knowledge sharing, and auditor performance. The measurement instruments were adapted from established scales and instruments used in previous research. Specifically, organizational politics was adapted from the 12-item Perceptions of Organizational Politics Scale (POPS) developed by Kacmar and Ferris [13]; interpersonal conflict was adapted from the relationship-conflict dimension of Jehn's [14] Intragroup Conflict Scale; knowledge sharing was adapted from the instrument developed by Van den Hooff and de Ridder [15]; and auditor performance was adapted from the seven-item auditor performance instrument by Baatwah [16].

Because the original instruments differ in their number, structure, and wording of items, the present study adapted and standardized the instruments to 10 items for each construct, resulting in a total of 40 questionnaire items. The purpose of this adaptation was to establish a consistent measurement structure across the four constructs and to ensure that the items were appropriate for auditors working in audit firms. The adaptation process involved reviewing the original measurement items, selecting or reformulating items that were conceptually relevant to the operational definition of each construct, and contextualizing their wording to the auditing environment. The adaptation was intended to preserve the conceptual meaning of the original constructs while improving contextual relevance and clarity for the respondents.

Following the adaptation process, each construct was operationalized using 10 questionnaire items, resulting in 40 measurement items in total. The items were reviewed for conceptual relevance and clarity before administration. All items were measured using a five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree.

The completed questionnaires were screened before analysis. Questionnaires that did not meet the predefined respondent criteria or contained unusable responses were excluded from the dataset. The resulting dataset consisted of 103 usable observations. The responses were coded numerically and analyzed using IBM SPSS Statistics 26. Before hypothesis testing, the measurement items were assessed for validity and reliability. Reliability was evaluated using Cronbach's alpha to examine the internal consistency of each construct.

2.3. Data Analysis

Data analysis was conducted in several stages. First, descriptive statistics were used to summarize the characteristics of the respondents and the distribution of the study variables. Second, the measurement items were examined for validity and reliability before the hypothesis tests were conducted. Reliability was assessed using Cronbach's alpha to evaluate the internal consistency of the items forming each construct. IBM SPSS Statistics provides Cronbach's alpha and item-level statistics, including item-scale relationships and the effect of deleting an item from a scale.

Third, the assumptions required for multiple linear regression were examined. The analysis included tests for normality, multicollinearity, autocorrelation, and heteroscedasticity. These procedures were conducted to assess whether the data were suitable for estimating the proposed regression model. Multicollinearity was assessed using tolerance and variance inflation factor (VIF) statistics, while heteroscedasticity was examined from the residuals. The normality of the regression residuals was also assessed before interpreting the regression estimates.

Fourth, multiple linear regression was employed to examine the proposed relationships between the independent and dependent variables. Auditor performance was specified as the dependent variable, while organizational politics, interpersonal conflict, and knowledge sharing were entered as independent variables. The regression model was specified as:

$$AP = \alpha + \beta_1 OP + \beta_2 IC + \beta_3 KS + \varepsilon$$

where AP represents auditor performance, OP represents organizational politics, IC represents interpersonal conflict, KS represents knowledge sharing, α represents the constant, β_1 – β_3 represent the regression coefficients, and ϵ represents the error term.

The partial effects of the independent variables were assessed using the t-statistic and corresponding significance levels. The simultaneous effect of the predictors was assessed using the F-statistic. The coefficient of determination (R^2) was examined to determine the proportion of variation in auditor performance explained by the predictors included in the model. IBM SPSS Statistics reports regression coefficients, t-statistics, significance levels, R^2 , adjusted R^2 , and the analysis-of-variance table as part of the linear regression procedure.

The statistical analysis was performed using a 5% significance level. A relationship was considered statistically significant when the corresponding p-value was below 0.05. The direction and magnitude of each regression coefficient were considered when interpreting the proposed relationships between organizational politics, interpersonal conflict, knowledge sharing, and auditor performance.

3. RESULTS AND DISCUSSION

3.1. Descriptive Statistics

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Organizational Politics	103	10	50	32.30	11.856
Interpersonal Conflict	103	10	49	32.31	10.673
Knowledge Sharing	103	10	50	30.75	13.070
Auditor Performance	103	15	46	30.02	7.068
Valid N (listwise)	103				

Source: Primary Data Processing (2026)

Table 1 presents the descriptive statistics for the four variables examined in the study based on 103 observations. Organizational politics recorded scores ranging from 10 to 50, with a mean of 32.30 and a standard deviation of 11.856. Interpersonal conflict had a minimum score of 10 and a maximum score of 49, with a mean of 32.31 and a standard deviation of 10.673. Knowledge sharing ranged from 10 to 50, with a mean of 30.75 and a standard deviation of 13.070. Auditor performance recorded scores between 15 and 46, with a mean of 30.02 and a standard deviation of 7.068.

The descriptive results indicate variation in respondents' scores across all four variables. Knowledge sharing shows the largest standard deviation (13.070), followed by organizational politics (11.856) and interpersonal conflict (10.673), indicating relatively greater dispersion in respondents' responses for these variables. Auditor performance has the smallest standard deviation (7.068), suggesting comparatively lower variation in performance scores among the respondents.

3.2. Validity Test

Table 2. Validity Test

Item	Organizational Politics	Interpersonal Conflict	Knowledge Sharing	Auditor Performance
1	0.695	0.740	0.729	0.676
2	0.714	0.677	0.596	0.630
3	0.711	0.598	0.736	0.607
4	0.736	0.600	0.739	0.597
5	0.607	0.675	0.770	0.634
6	0.701	0.641	0.739	0.625
7	0.752	0.795	0.679	0.636
8	0.762	0.621	0.641	0.654
9	0.652	0.704	0.740	0.621
10	0.673	0.526	0.705	0.551
r table	0.194	0.194	0.194	0.194
Decision	Valid	Valid	Valid	Valid

Source: Primary Data Processing (2026)

Table 2 reports the item-level validity results for the four constructs. The validity assessment was conducted by comparing the correlation coefficient obtained for each item with the critical value of 0.194. All item coefficients exceeded the critical value. The coefficients for organizational politics ranged from 0.607 to 0.762, interpersonal conflict from 0.526 to 0.795, knowledge sharing from 0.596 to 0.770, and auditor performance from 0.551 to 0.676.

The lowest coefficient was observed for item 10 of interpersonal conflict (0.526), while the highest coefficient was obtained for item 7 of interpersonal conflict (0.795). Despite the differences in coefficient magnitude, all items exceeded the critical value of 0.194. Therefore, all 40 questionnaire items met the validity criterion and were retained for subsequent analysis.

3.3 Reliability Test

Table 3. Reliability Test

Variable	Cronbach's Alpha	N
Organizational Politics	0.885	10
Interpersonal Conflict	0.854	10
Knowledge Sharing	0.889	10
Auditor Performance	0.825	10

Source: Primary Data Processing (2026)

Table 3 presents the reliability results for the four constructs. The Cronbach's alpha coefficients range from 0.825 to 0.889. Organizational politics obtained a Cronbach's alpha of 0.885, interpersonal conflict 0.854, knowledge sharing 0.889, and auditor performance 0.825. All coefficients exceed the 0.70 criterion, indicating adequate internal consistency across the measurement items. Accordingly, all 40 items, comprising 10 items for each construct, were retained for the subsequent analysis.

3.4 Normality Test

Table 4. Normality Test

		Unstandardized Residual
N		103
Normal Parameters ^{a,b}	Mean	0.0000000
Most Extreme Differences	Std. Deviation	6.17934460
	Absolute	0.050
	Positive	0.050
	Negative	-0.043
Test Statistic		0.050
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: Primary Data Processing (2026)

Table 4 presents the normality test for the regression residuals. The analysis was performed using the unstandardized residuals from 103 observations. The Kolmogorov–Smirnov test produced a test statistic of 0.050 with an Asymp. Sig. (2-tailed) value of 0.200. Since the significance value exceeds 0.05, the residuals do not indicate a statistically significant departure from a normal distribution. The residuals were therefore considered suitable for the subsequent regression analysis.

3.5 Multicollinearity Test

Table 5. Multicollinearity Test

		Collinearity Statistics	
Model		Tolerance	VIF
1	Organizational Politics	0.972	1.029
	Interpersonal Conflict	0.972	1.029
	Knowledge Sharing	0.994	1.006

Source: Primary Data Processing (2026)

Table 5 reports the collinearity statistics for the independent variables. Organizational politics and interpersonal conflict both produced a tolerance value of 0.972 and a VIF of 1.029. Knowledge sharing recorded a tolerance value of 0.994 and a VIF of 1.006. The tolerance values are above 0.10 and the VIF values remain below 10 for all predictors. These results indicate that the independent variables do not exhibit problematic multicollinearity. The three predictors were therefore retained in the regression model.

3.6 Heteroskedasticity Test

Table 6. Heteroskedasticity Test

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	2.810	1.777		1.581	0.117
	Organizational Politics	0.048	0.030	0.162	1.614	0.110
	Interpersonal Conflict	-0.001	0.033	-0.002	-0.022	0.983
	Knowledge Sharing	0.024	0.027	0.089	0.898	0.372

Source: Primary Data Processing (2026)

Table 6 presents the heteroskedasticity test using the absolute unstandardized residual as the dependent variable. Organizational politics has a significance value of 0.110, interpersonal conflict has a significance value of 0.983, and knowledge sharing has a significance value of 0.372. All significance values exceed 0.05, indicating that none of the independent variables has a statistically significant association with the absolute residuals. The regression model therefore shows no evidence of heteroskedasticity, allowing the regression analysis to proceed.

3.7 Autocorrelation Test

Table 7. Autocorrelation Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.485 ^a	0.236	0.213	6.272	2.202

Source: Primary Data Processing (2026)

Table 7 presents the Durbin–Watson statistic used to assess autocorrelation in the regression model. The model produces a Durbin–Watson value of 2.202. With a sample size of 103 observations and three independent variables, the relevant lower and upper bounds are 1.739 and 2.261, respectively. The observed Durbin–Watson statistic falls within the range between the upper bound and its corresponding value of 4 – du. Using the reported criterion, $1.739 < 2.202 < 2.261$, the regression model does not indicate autocorrelation in the residuals. The residuals can therefore be treated as independent for the subsequent regression analysis.

3.8 Multiple Linear Regression Analysis

Table 8. Multiple Linear Regression

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	35.246	3.188		11.056	0.000
	Organizational Politics	-0.143	0.053	-0.240	-2.690	0.008
	Interpersonal Conflict	-0.193	0.059	-0.291	-3.266	0.002
	Knowledge Sharing	0.183	0.048	0.338	3.834	0.000

Source: Primary Data Processing (2026)

Table 8 presents the results of the multiple linear regression analysis examining the effects of organizational politics, interpersonal conflict, and knowledge sharing on auditor performance. The regression coefficients show different directions across the three predictors.

Organizational politics has a negative and statistically significant coefficient ($B = -0.143$; $\beta = -0.240$; $t = -2.690$; $p = 0.008$). This result indicates that higher organizational politics is associated with lower auditor performance. Holding the other predictors constant, a one-unit increase in organizational politics is associated with a 0.143-unit decrease in auditor performance.

Interpersonal conflict also exhibits a negative and statistically significant relationship with auditor performance ($B = -0.193$; $\beta = -0.291$; $t = -3.266$; $p = 0.002$). The negative coefficient indicates that greater interpersonal conflict is associated with lower auditor performance. Among the two negative predictors, interpersonal conflict has the larger standardized coefficient in absolute terms ($\beta = -0.291$), indicating a stronger relative association with auditor performance than organizational politics.

In contrast, knowledge sharing has a positive and statistically significant coefficient ($B = 0.183$; $\beta = 0.338$; $t = 3.834$; $p < 0.001$). The positive coefficient indicates that greater knowledge sharing is associated with higher auditor performance. Knowledge sharing also has the largest standardized coefficient among the three predictors ($\beta = 0.338$), suggesting the strongest relative association with auditor performance within the estimated model.

Based on the unstandardized coefficients, the estimated regression equation is:

$$AP = 35.246 - 0.143 OP - 0.193 IC + 0.183 KS$$

All three predictors are statistically significant at the 5% level. Organizational politics and interpersonal conflict show negative relationships with auditor performance, whereas knowledge sharing shows a positive relationship. The findings provide empirical support for the proposed relationships between the organizational and interpersonal conditions surrounding auditors and their performance.

3.9 Coefficient of Determination

Table 9. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.485 ^a	0.236	0.213	6.272

Source: Primary Data Processing (2026)

The coefficient of determination results indicate that the regression model has an R Square value of 0.236 and an adjusted R Square value of 0.213. This means that organizational politics, interpersonal conflict, and knowledge sharing jointly explain 23.6% of the variance in auditor performance. After adjusting for the number of predictors in the model, the explanatory power is 21.3%. The remaining 76.4% of the variance in auditor performance is attributable to other factors not included in the model. The R value of 0.485 indicates a moderate relationship between the set of independent variables and auditor performance.

3.10 F-Test

Table 10. F-Test

Model		Sum of Squares	df	Mean Square	F	Sig
1	Regression	1201.163	3	400.388	10.177	.000 ^b
	Residual	3894.799	99	39.341		
	Total	5095.961	102			

Source: Primary Data Processing (2026)

The F-test results show that the regression model is statistically significant ($F = 10.177$, $p < .001$). Since the significance value is below the 5% significance level, organizational politics, interpersonal conflict, and knowledge sharing jointly have a significant effect on auditor performance. Therefore, the regression model is statistically suitable for examining the relationship between the three independent variables and auditor performance.

3.11 The Effect of Organizational Politics on Auditor Performance

The regression results indicate that organizational politics has a negative and statistically significant effect on auditor performance ($B = -0.143$; $\beta = -0.240$; $t = -2.690$; $p = 0.008$). This finding indicates that auditors who perceive higher levels of political behavior within their organizations tend to report lower levels of performance, after controlling for interpersonal conflict and knowledge sharing. This relationship is particularly relevant because auditor performance depends not only on the completion of assigned tasks but also on the quality of professional judgments made throughout the audit process. Auditors are required to evaluate audit evidence, identify and assess risks of material misstatement, determine the nature and extent of audit procedures, document their work, and communicate significant findings to supervisors and other engagement-team members. Organizational conditions that divert auditors' attention from these professional responsibilities may therefore have consequences for the execution of audit work.

One possible mechanism is that organizational politics may interfere with the independence and objectivity required in audit-related decision making. When auditors perceive that recognition, promotion, workload allocation, or other organizational outcomes are influenced by political considerations, they may face additional pressure to manage internal relationships rather than concentrate exclusively on the substantive requirements of the engagement. This is particularly important in auditing because professional judgments must be based on sufficient and appropriate audit evidence rather than on interpersonal considerations or organizational preferences. In such circumstances, political pressures may affect how auditors prioritize issues, communicate concerns, or respond to judgments made by more senior members of the engagement team. The resulting effect may not necessarily appear as an overt violation of audit procedures; rather, it may occur through subtle changes in attention, communication, and judgment during the audit process.

The potential implications become more consequential when organizational politics interacts with audit risk assessment. Auditors are expected to maintain a questioning mindset when evaluating whether financial statement assertions may contain material misstatements. If organizational political considerations influence which issues receive attention or how concerns are communicated upward, auditors may be less willing to challenge assumptions, escalate unusual findings, or devote sufficient attention to areas perceived as sensitive within the organization. Thus, the negative coefficient observed in this study may reflect, in part, the possibility that political pressures reduce the extent to which auditors can consistently direct their professional attention toward risk identification and evidence evaluation.

This interpretation is consistent with evidence that organizational pressures can affect the psychological and behavioral resources employees devote to their work. Castanheira [17], for example, found that perceptions of organizational politics can operate through psychological mechanisms that affect employee outcomes. However, the present findings extend this perspective to an audit-specific setting by emphasizing that the consequences of organizational politics are not limited to general employee performance. For auditors, reduced task focus may affect activities that are central to the audit process, including risk assessment, evaluation of contradictory evidence, communication of audit findings, and review of working papers.

3.12 The Effect of Interpersonal Conflict on Auditor Performance

Interpersonal conflict has a negative and statistically significant effect on auditor performance ($B = -0.193$; $\beta = -0.291$; $t = -3.266$; $p = 0.002$). The finding indicates that higher levels of interpersonal conflict are associated with lower auditor performance after organizational politics and knowledge sharing are controlled for. The result is particularly meaningful in auditing because audit work is normally performed collectively. Auditors must communicate with engagement-team members, exchange information obtained from audit procedures, discuss unusual transactions, review one another's work, and resolve differences in professional judgment. Consequently, interpersonal relationships are directly connected to the process through which audit evidence is obtained, evaluated, documented, and communicated.

One important mechanism concerns the effect of interpersonal tension on professional skepticism and audit judgment. Professional skepticism requires auditors to maintain a questioning mind and critically evaluate the sufficiency and appropriateness of audit evidence. When interpersonal relationships within an engagement team become strained, auditors may devote cognitive and emotional resources to managing disagreements, defending their positions, or avoiding further confrontation. This can reduce the attention available for critically evaluating audit evidence. Recent evidence among public accountants indicates that conflict-related conditions can adversely affect audit judgment and that professional skepticism can operate as an important mechanism in this relationship.

The implication for audit work is important because interpersonal conflict may influence not only whether auditors complete their assigned procedures but also how effectively information is communicated within the engagement team. For example, an auditor who encounters an unusual transaction or an inconsistency in client-provided information may need to communicate the issue to a senior auditor or engagement manager. A conflictual team environment may make such communication less effective or discourage the escalation of concerns. Similarly, disagreement between auditors may delay the resolution of audit issues, reduce the willingness to seek a second perspective, or impair the review process. These mechanisms are particularly relevant because audit performance depends on coordinated professional judgments rather than solely on the isolated performance of individual auditors.

The negative relationship also provides an audit-specific explanation for why interpersonal conflict may affect performance beyond general workplace discomfort. Audit engagements involve interdependent tasks. Information obtained by one team member may become an important input into another auditor's risk assessment or substantive testing. Working papers prepared by one auditor may subsequently be reviewed by another team member. Consequently, unresolved interpersonal tension can interrupt the flow of information and increase the possibility that relevant audit matters are not communicated or discussed with sufficient depth.

This interpretation is consistent with prior evidence showing that conflict can affect work-related performance outcomes. Ullah and Kundi [18] reported negative relationships between forms of interpersonal conflict and individual performance, while Kundi et al. [19] similarly identified interpersonal conflict as a condition associated with lower task performance. The present study

contributes to this literature by placing the relationship within the specific setting of auditing, where communication, review, challenge, and professional judgment are integral components of the work process.

3.13 The Effect of Knowledge Sharing on Auditor Performance

Knowledge sharing has a positive and statistically significant effect on auditor performance ($B = 0.183$; $\beta = 0.338$; $t = 3.834$; $p < 0.001$). Among the three predictors, knowledge sharing has the largest standardized coefficient, indicating the strongest statistical association with auditor performance within the estimated model. This result is particularly relevant to auditing because audit work is knowledge intensive and is performed through the combination of individual expertise, client-specific information, prior engagement experience, and knowledge accumulated by other members of the audit firm.

The positive relationship can be explained by the way knowledge is used throughout an audit engagement. Auditors frequently encounter transactions, estimates, accounting treatments, internal-control conditions, and client-specific risks that cannot always be addressed through the individual auditor's existing knowledge alone. Knowledge sharing enables auditors to obtain information about previous engagements, relevant accounting and auditing issues, effective audit procedures, and experience with particular types of client transactions. This exchange can improve the auditor's ability to identify relevant issues and select appropriate procedures when performing audit work.

The relationship is also consistent with evidence from the auditing literature. Duh *et al.* [9] found that knowledge sharing within audit firms was positively associated with audit quality and audit efficiency, as reflected in lower discretionary accruals, more unfavorable audit opinions, and shorter audit lags. Their findings indicate that effective knowledge sharing can contribute simultaneously to the quality and efficiency of audit engagements. This evidence provides an audit-specific basis for interpreting the positive coefficient obtained in the present study.

Knowledge sharing can also strengthen the collective nature of professional judgment. A junior auditor may possess detailed information obtained during fieldwork, whereas a senior auditor may possess greater experience in interpreting accounting estimates, identifying audit risks, or evaluating the implications of unusual transactions. When this knowledge is exchanged effectively, individual pieces of information can be combined into a more complete understanding of the audit issue. This process can support the identification of unusual relationships, inconsistencies, or circumstances that warrant additional audit procedures.

The role of knowledge sharing is particularly important in risk assessment and audit evidence evaluation. An auditor who receives relevant information from another engagement-team member may reconsider an initial assessment of an account or transaction and determine that additional evidence is necessary. Similarly, sharing experience about recurring control deficiencies or client-specific risks may help auditors focus their procedures on areas requiring greater attention. Knowledge sharing can therefore contribute to auditor performance not simply by making information available but by improving the information basis for professional judgment.

The positive association may also reflect the efficiency dimension of audit performance. Audit engagements operate under deadlines and require auditors to complete planned procedures within available resources. Knowledge obtained from colleagues can reduce the time required to resolve technical questions, locate relevant information, or determine how similar audit issues were addressed previously. Thus, the present finding is consistent with the view that knowledge sharing can simultaneously support the substantive and operational dimensions of audit work.

3.14 Other Factors Potentially Explaining Auditor Performance

The coefficient of determination shows that organizational politics, interpersonal conflict, and knowledge sharing jointly explain 23.6% of the variance in auditor performance ($R^2 = 0.236$), while the adjusted R^2 is 0.213. This finding indicates that the three variables included in the present model explain a portion of the variation in auditor performance. At the same time, 76.4% of the variance in auditor performance remains unexplained by the predictors included in the model. This remaining variance suggests that auditor performance may also be associated with a broader combination of professional, individual, engagement-related, and organizational factors beyond the conditions examined in this study.

One potential factor is auditor competence and professionalism. Audit assignments require auditors to understand accounting and auditing standards, assess client-specific risks, evaluate audit evidence, and apply appropriate professional judgment. Differences in technical

competence and professional orientation may therefore contribute to differences in the effectiveness of audit work. Audit judgment may also influence how auditors translate audit evidence and professional knowledge into appropriate audit decisions. Tampubolon [20] examined integrity, professionalism, workload, audit quality, and audit judgment and found that integrity and professionalism were positively associated with audit quality. These findings provide a relevant basis for considering professional characteristics and audit judgment as potential factors beyond the variables included in the present model.

Second, professional skepticism may represent another factor associated with auditor performance. Audit work requires auditors to maintain a questioning mindset, critically evaluate information provided by clients, and remain alert to conditions that may indicate possible misstatements. Xu *et al.* [21] demonstrate that professional skepticism in practice involves auditors noticing discrepant cues, developing interpretations, and engaging with clients to resolve inconsistencies. Their findings suggest that professional skepticism is expressed through auditors' actions and interactions during the audit process rather than existing solely as an individual attitude. Accordingly, differences in auditors' application of professional skepticism may contribute to variation in how effectively they identify issues, evaluate evidence, and determine whether additional audit procedures are necessary.

Third, audit experience may contribute to differences in auditor performance. Auditors with different levels of professional experience may differ in their familiarity with audit procedures, ability to recognize unusual transactions, understanding of client risks, and ability to resolve audit issues efficiently. Recent evidence from China indicates that differences in experience among signing auditors are associated with audit outcomes, particularly when engagements involve greater client complexity and information asymmetry [22]. Experience may therefore contribute to auditors' ability to process engagement-specific information and respond appropriately to complex audit conditions.

Fourth, workload and time pressure may also contribute to auditor performance. Auditors frequently work under engagement deadlines while being required to complete multiple audit procedures within predetermined time and resource constraints. Hwang and Hong [23], using audit-hour data from the Korean audit market, found that higher auditor workload was associated with lower audit quality when actual audit hours exceeded budgeted hours. These findings suggest that workload and time-budget conditions may affect the extent of attention and effort that auditors can devote to evidence evaluation, working-paper preparation, review, and follow-up of identified audit issues.

Fifth, characteristics of the audit engagement may account for part of the unexplained variance. Audit complexity, client size, industry characteristics, transaction complexity, the effectiveness of the client's internal control system, and the composition of the audit team can create different levels of difficulty across engagements. Audit team composition is particularly relevant because the distribution of industry knowledge among team members can affect audit production and quality. Cahan *et al.* [24] found that audit teams with greater industry knowledge and balanced specialist representation produced higher-quality audits, indicating that the composition and distribution of knowledge within an engagement team may influence audit outcomes. These engagement-specific characteristics may therefore contribute to variation in auditor performance.

Sixth, the structure of audit-team assignments and the ability of auditors to manage multiple engagements may also contribute to performance differences. Auditors frequently participate in several engagement teams, which can create competing demands for attention and learning opportunities. Zhang *et al.* [25] found that multiple team membership could undermine auditor learning and contribute to audit quality-threatening behaviors, with the effects varying according to auditor resilience. This suggests that the way audit firms allocate auditors across engagements and manage simultaneous team memberships may represent another condition relevant to auditor performance.

Seventh, the quality of performance evaluation may also influence auditor performance. Performance evaluations are particularly important in audit firms because evaluation outcomes can affect promotion, compensation, engagement assignments, and professional development. Brown and Millar [26] found that perspective-taking in auditor performance evaluations can reduce the outcome effect and increase evaluators' attention to the quality of the decision process. This indicates that the design of performance-evaluation mechanisms may affect how auditors' professional behaviors and decision processes are recognized and assessed, thereby representing another potential factor outside the current model.

Eighth, organizational learning conditions may contribute to differences in professional performance. Audit firms operate in environments in which auditors continuously encounter new clients, accounting issues, regulatory requirements, and unusual audit evidence. A supportive learning culture may therefore influence how auditors develop and apply professional skepticism. Recent experimental evidence involving Dutch auditors indicates that a supportive learning culture was associated with more skeptical information search among audit managers and partners [27]. This suggests that organizational conditions that support learning may contribute to auditors' ability to process information critically and respond effectively to audit evidence.

Ninth, the mechanisms through which professional skepticism is developed and sustained may also be relevant to auditor performance. Professional skepticism is not necessarily exercised independently by individual auditors; it can emerge through interactions among auditors and between auditors and clients. Martinov-Bennie [28] conceptualizes professional skepticism as developing through audit practice and emphasizes the role of auditors' actions, experience, and professional judgment in maintaining skepticism. Thus, differences in the professional environment and opportunities for auditors to exercise judgment may contribute to variation in audit-related performance.

Finally, interventions that influence auditors' information processing may represent another potential factor. Professional skepticism and evidence evaluation can be affected by how audit tasks and information are presented to auditors. Experimental evidence shows that social-norm and justification nudges can increase auditors' visual attention to relevant information and strengthen professional skepticism during audit tasks [29]. This suggests that task design and behavioral mechanisms may also contribute to differences in auditor performance, although such factors were not examined in the present study.

4. CONCLUSION

This study concludes that organizational politics, interpersonal conflict, and knowledge sharing are significant determinants of auditor performance. Organizational politics and interpersonal conflict have significant negative effects on auditor performance, indicating that political pressures and interpersonal tensions may hinder auditors in performing their responsibilities effectively. In contrast, knowledge sharing has a significant positive effect on auditor performance, indicating that the exchange of information, experience, and expertise among auditors can support better task execution. Among the three predictors, knowledge sharing shows the strongest standardized effect, followed by interpersonal conflict and organizational politics.

The findings have several practical implications for audit-firm leadership. First, reducing the potential effects of organizational politics requires performance-management mechanisms that rely on documented and auditable criteria rather than informal influence. Audit firm leaders can establish standardized performance scorecards covering audit-quality indicators, compliance with audit procedures, documentation quality, timeliness, professional development, and review outcomes. Performance evaluations should be supported by documented evidence from engagement assignments and reviewed by more than one evaluator, particularly for decisions concerning promotion, bonuses, and assignment to major engagements. A formal mechanism for reporting concerns about evaluation processes, together with periodic review by a partner or human-resources function that is not directly involved in the evaluation, can further reduce dependence on informal internal relationships.

Interpersonal conflict can be addressed through structured engagement-team procedures rather than relying solely on individual conflict-management abilities. Audit firm leaders can establish defined escalation channels through which engagement-team members can raise disagreements concerning audit procedures, evidence, responsibilities, or work allocation without bypassing professional hierarchy. Regular engagement-team meetings at key audit stages can also be used to identify unresolved disagreements before they affect audit execution. For recurring interpersonal problems, engagement leaders can conduct documented mediation sessions and clarify responsibilities, communication protocols, and decision authority within the engagement team.

The positive association between knowledge sharing and auditor performance indicates the importance of creating mechanisms through which audit knowledge can be exchanged systematically. Rather than relying on informal communication, audit firm leaders can establish cross-division knowledge-sharing forums involving auditors from different industries, service lines, or engagement teams. These forums may be conducted periodically to discuss unusual audit

findings, complex accounting issues, changes in auditing standards, effective audit procedures, and lessons learned from completed engagements. A centralized internal knowledge repository can complement these meetings by storing standardized audit guidance, anonymized case examples, frequently encountered audit issues, technical interpretations, and engagement lessons learned. Access to such resources should be integrated into the audit workflow so that auditors can consult relevant knowledge when encountering similar audit issues.

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