

ABSTRACT

The research aims to analyze the effect of role conflict and role ambiguity to organizational commitment with job satisfaction as intervening variable among internal auditor in manufacture firm. The object of this research was internal auditor worked at manufacture firm in Middle Java.

This research is an empirical study using convenience sampling technique in the data collection. The data was obtained by spreading 500 questionnaire to internal auditor in Midlle Java. There were 60 questionnaires (12,00%) usable as the data. The data analysis was conducted using the SmartPLS program version 2.0 M3 as the main analysis and the program SPSS version 16.0 for windows as additional analysis.

The result of this study shows that the role conflict was negatively and significant related to internal auditors' organizational commitment. Although the role ambiguity was negatively and significant related to organizational commitment using the program SmartPLS version 2.0 M3, but instead of using the program SPSS version 16.0 for windows shows the opposite result, which is, the role ambiguity are not significant causes of organizational commitment. Both role conflict and role ambiguity were negatively and significant related to internal auditors' job satisfaction. The survey results further demonstrated that job satisfaction serve as mediator between both role conflict and role ambiguity to organizational commitment.

Key words : Role Conflict, Role Ambiguity, Job Satisfaction and Organizational Commitment.