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ORGANIZATION AND PROFESSIONALISM COMMITMENT AGAINST AUDITOR PERFORMANCE

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Abstract

This research is intended to prove empirically: (1) The influence of organizational commitment on the auditor performance; (2) The influence of professionalism on the auditor performance; (3) The influence of organizational commitment and professionalism on the auditor performance. ³²

In this research, to get the accurate result, the writer uses associative approach. The population in this study are all auditors working in the public accounting firm in North Sumatra while sampling is saturated sample. While technique in collecting data, it is used directly questionnaire to respondents, and the method of data analysis is multiple linear regression.

The result shows that: (1) organizational commitment significantly influences the performance of the auditor, (2) professionalism also influences the auditor performance, (3) organizational commitment and professionalism also give a great effect on the auditor performance.

Keywords: Organizational Commitment, Professionalism, Auditor Performance

I. Introduction

Background of the Study

Public accounting firm (KAP) is an entity that has obtained permission from the minister of finance as a conduit for public accountants in providing services. Public accounting firms have two services: Firstly, attestation services which include a general audit of the financial statements, examination of prospective financial statements, examination of the pro forma financial information, a review of the financial report and audit, and other attestation. Secondly, non-attestation services which include services related to accounting, finance, management, compilation, taxation and consulting.

As an agent of succeed in carrying out its duties and functions properly, it is needed professional auditors. Auditor performance is the result of a public accountant who can meet the quality, quantity and on-time. Quality of work is the quality of auditor in doing every difficult job in an excellent result, while quantity of work means that although the auditor has many works to be done but he still can do it in the best way and on-time means, the job can be finished at the time which has been set up. So auditor performance is very important for his profession (Adelia,2014). Furthermore, Mangkunagara (2005:67) suggests that the performance is the result of the quality and quantity of work accomplished by an employee in performing their duties in accordance with the responsibilities given to him. This term is often used to describe the performance achievement or a success rate of individuals or groups of individuals.

The position of public accountant as an independent party providing a fairness opinion on the financial statements creates many questions, especially after it is supported by evidence of increasing lawsuits against accounting firm. The lack of independence of auditor and the rise of corporate accounting manipulation makes the users of financial statements rising some questions against the existence of Certified Public Accountants as independent parties. As we know that accounting profession has an important role in the provision of reliable financial information for the government, investors, creditors, shareholders, employees, debtors, as well as the public and other parties concerned.

18 In the case of corruption and money laundering on the billing of Tirtanadi in 2012, the public accounting firm, Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Partners did a general audit of financial statements in 2012 by number of: PHHAAF / 36 / CM / AF / FM / 2013, 4 June 2013. It informs that the financial statements of fiscal in 2012 is declared "Fair With Exceptions". (Delinews.com, 14.02.2014). Then on July 2, 2013, published by the audit reports in order to counter the financial losses over allegations of corruption on the activities at Tirtanadi, North Sumatra Province in 2012 with a number SR-77 / PW02 / 5/2013 by Chief Representative Financial Supervisory Agency (BPKP) North Sumatra Province. Where in the report, it is described the existence of irregularities causing financial losses of Rp 5,277,714,368.00 (five billion, two hundred and seventy-seven million, seven hundred, fourteen thousand three hundred and sixty-eight rupiah).

The case on the District Court (PN) Medan sentenced Azzam Rizal as President Director of PDAM Tirtanadi with 5 years prison, and after the process of appeal in the Supreme Court (MA), Azzam Rizal is sentenced 6 years in prison. (Sumutonline.com, 03.18.2015).

Public Accounting Firm, Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Partners as external auditor have a different opinion compared by the BPKP. Differences in opinion are issued due to a lot of assessment and recognition of expense costs which, according BPKP, does not appropriate and the calculations performed by BPKP finds some payment which have no any documents or evidence of payment done.

The second corruption case is at the Former Secretary in Langkat. The public prosecutor Corruption Court (Tipikor) prosecutes The Former Regional Secretary (Secretary) in Langkat Regency, Surya Djahisa, by 7,5 years in prison and the Head of Public Accounting Firm (KAP) Hasnil M Yasin & Partners is sentenced 8 years in prison. Prosecutor said, Surya is guilty when he has a position as head of finance in Langkat Regency. He signs a letter of agreement with the Head of Public Accounting Firm (KAP) Hasnil M Yasin & Partners to formulate changes in income tax rates PPH article 21 for fiscal 2001 and 2002 to conform with the new rates. Corresponding letter of agreement, KAP Hasnil M Yasin & Partners, gains honorarium of 20 percent. This honorarium stipulates of 20 percent of compensation or restitution of tax assessed contrary to article 28 paragraph 7 of Presidential Decree No. 18 2000. The contract applies only to the percentage of implementation consulting services in the field of construction and certain occupations. Head of the Public Accounting Firm (KAP), Hasnil M Yasin & Partners, is also prosecuted to 8 years in prison of being involved in corruption procurement procedures. Furthermore, Langkat Regency obtains compensation or restitution funds of 5.9 billion. Corresponding letter of agreement, KAP Hasnil M Yasin & Partners, gains honorarium of 20 percent from 5.9 billion that is 1.19.

Of the few cases of financial and BPKP findings, it seems that the auditor performance begins to be questioned. The performance assessment is basically a periodic determination of the operational effectiveness of an organization and its personnel is based on the objectives,

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standards and criteria established in advance. The performance assessment is useful to improve performance in the future, giving feedback about the quality of the work to the progress of the desired improvement in performance (Elya, 2010). The working condition less conducive will affect the performance of auditors. It will affect public trust in public accounting as an independent party in auditing financial statements.

14 Mangkunagara (2005) says that a person performance can be affected by several factors: 1) the individual factors: the ability, skill, family background, working experience, level of social and demographic of someone, 2) psychological factors are: perception, role, attitude, personality, motivation and job satisfaction, and 3) organizational factors, namely the organizational structure, job design, leadership and achievement system.

To improve auditor performance, it should start from a good building organizational commitment. Organizational commitment is often defined individually and is associated with involvement of the organizations concerned. Employee commitment to the organization is one attitude that reflects the feeling of like or dislike of an employee in organization where he works.

Victor (2010) states that organizational commitment tends to be defined as a blend of attitude and behavior. Organizational commitment involves three attitudes namely; sense of identifying with organization objective, a sense of involvement with the task of organization, and a sense of loyalty to the organization.

Commitment is a situation where an employee favoring certain organizations as well as the goals and desires to retain membership in the organization. So auditors should work with full dedication to the organization and will do his job sincerely and work better. In addition to building organizational commitment, the firm should employ an auditor who has a high level of professionalism. This is due to the professional auditor which has a big responsibility, not only to the client but also to the public.

An error in the examination of financial statements prepared by the auditors in such cases, it means that the auditors have low professionalism. According to Nizar Moch Akbar (2015), professionalism is a responsible attitude toward what it has been assigned to him. The professionalism of an auditor can be seen by 5 basic concepts revealed by Hall in Yola (2015), namely: Dedication to the profession, social obligations, independence, confidence in the regulatory profession and relationship with professional colleagues. Professionalism also requires three things: qualified, professional duties by adapting to the general standards and abide by the professional ethics of the profession (Lekatompessy, 2003). By following all of the criteria above, auditors would be professional. Based on the background of the problem above, the writer is interested in doing the research entitled, "ORGANIZATION AND PROFESSIONALISM COMMITMENT AGAINST AUDITOR PERFORMANCE", at the public accountant in North Sumatra.

Formulation of the Problem

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- Does organizational commitment affect the performance of auditor?
- Does professionalism affect the auditor performance?
- Do organizational commitment and professionalism affect the auditor performance?

II. Theoretical Framework

Auditor Performance

The term³⁶ of performance is derived from job performance or the actual performance, which relates in quality and quantity of work accomplished by an employee in performing their duties in accordance with the responsibilities given to him.

Victor (2010) states that auditor performance is the result of auditor work in conducting audit of state finances in a government³¹ organization which is the process of an organization as a whole. Performance also the result of a person or group of people within an organization in accordance with the responsibility and authority that has been given.

Furthermore, Sri Trisaningsih (2007) states that: auditor performance is carrying out a public accountant examination assignment or other organizations for the purpose of determining whether the financial statements are presented fairly in accordance with generally accepted accounting principles.

Based on the above understanding, it can be concluded that the auditor performance³⁵ is the result of work that has been completed by an auditor in carrying out the duties imposed to him on the basis of skills, experience, quantity, quality and timeliness. Auditor performance can be measured by a particular measurement (standard) where the quality is associated by the quality of work produced, while the quantity is the amount of work generated by a certain time, and punctuality.

Agus Dharma (2003) suggests that there are three dominant things considering to the performance assessment, namely:

- a. Quantity, which is the amount that must be completed or accomplished. Quantitative measurement involves the calculation of the output of the process or the execution of activities. It is related to the number of outputs or implementation of activities.
- b. The quality, the quality of which must be produced (good or not), qualitative measurement reflects measurement "satisfaction level", ie how well the finishing.
- c. Timeliness, ie the suitability of the planned time. The measurement of time is a special type of quantitative of determining the timing of the completion the activity.

Organizational Commitment

Organizational commitment is often defined individually and associated with involvement of the organizations concerned. Employee commitment to the organization is one attitude that reflects the feeling of like or dislike to the employee⁶ the organization where he works, Sukma Lesmana and Heny Triastuti Kurnia Ning (2016)⁶ states that: Commitment is a situation where an employee concerns to certain organizations as well as the goals and desires to retain membership in the organization".

Arfan Ikhsan Lubis (2011: 55) argues that there are three components of organizational commitment, among others:

- a. Affective commitment, it occurs when these employees become part of the organization because of their emotional attachment or psychologically to the organization.
- b. Commitment to continue arise if employees remain in an organization because it requires benefit salaries and other or because the employee does not find any other job. In other words, these such employees require organization.

- c. Normative commitment, it arises from the value of the employee. Employees endured a member organization because they have awareness such as commitment to the organization and it should be done. So, these employees stay to the organization because he obligates to do it.

These three types commitment are the most desired by the company. Employees have a loyalty to the company. To create loyalty, companies do several ways:

- a) Provide a competitive compensation (wages, salaries and benefits) when it is compared with other companies.
- b) Make a challenging and exciting task conditions.
- c) Open management and participatory management.
- d) Taking into account the issues that are important to employees and maintain fairness treatment of employees in the company.

Professionalism

The term *professionalism* comes from the word *profession* which means jobs that require knowledge, including skills and methods. Professionalism is an attitude or behavior indicating a person to be responsible for the work presented and done well and sincerely the team to achieve good performance with certain standards in accordance with the laws governing the professions.

Arens (2010) informs that professionalism is a responsibility imposed upon him, more than just fulfill the responsibilities. Furthermore Lekatompessy (2003) states that in a general sense, a person is said to professionalism if he has three criteria of having the expertise to carry out tasks with the field, to embody a duty or profession by setting standards in the field of professions concerned and stints profession to adhere to professional ethics set.

According to Hall, James A and Tommie Singleton (2007), there are some indicators include in the professionalism, namely:

- a. **Dedication to the profession**
It can be mirrored from his dedication to his profession by using the knowledge and skills possessed.
- b. **Confidence in the profession regulations/standards of the profession**
It is belief that authority to assess the work of professionals is senior profession.
- c. **Social obligations**
This view of the importance of the profession and the benefits for both people and professionals with this profession.
- d. **Independence**
The ability to make their own decisions without any stress and pressure from other parties.
- e. **Relationship with the same profession**
We can use professional associations as a reference and build awareness for the professionalism.

In the SPAP (IAI KAP, 2001) stated that "in the conduct of the audit and the preparation of its report, the auditor shall use the professional skills carefully and thoroughly". This standard leads independent auditors to plan and carry out their work using professional skills. The use of professional expertise with precision and thoroughness emphasizes the responsibility of every professional working in the organization of independent auditors to observe standards of field

work and reporting standards. An auditor must have "skill level that is generally owned" by the auditor generally and must use these skills with "reasonable care and precision".

Conceptual Framework

Organizational commitment is indispensable for building commitment that would involve all the people working within the organization regarding psychic person and giving a sense that the organization is everything (Chong dan Chong, 2002).. By growing commitment within the organization, it will have a positive impact to performance. There are three aspects that can be seen in building organizational commitment namely, identification, engagement and loyalty. Identify how the auditor in the workplace to support each other with colleagues, building a pleasant working atmosphere and no ambience pressed together with one another. In this way, the auditors who work will feel comfortable in the work environment. Involvement how to engage the auditors to build organizations that work to get involved in its organization. Involving everyone in the organization and assume everyone that is important to the life of an organization. Loyalty, build a sense to have because the auditor has involved himself in the organization. There will be a sense that the organization is everything. He will work well to lift their performance. The results of studies that prove that organizational commitment positively affects the performance of an auditor. In the researches of Sri Trisnarningsih (2007), Ely Wati (2010), Nurul Arifah (2012) inform that organizational commitment has positive influence on the performance of auditors. Organizational commitment positively affects the performance of an auditor. Furthermore, in carrying out any work, a person is required to be professional not to mention an auditor. One good measure of performance auditor, if the auditor is able to obtain reasonable assurance regarding the audited financial statements, free of misstatement whether caused by error or fraud. It can be obtained by using the professionalism of auditors, using the professional skills carefully and thoroughly (Sumardi and Hardiningsih, 2012).

Professionalism is the current quality of work, also attitudes and behavior as he worked. There are five things that must be considered in improving the professionalism of someone, namely devotion, social obligations, self-reliance, confidence in the profession and relationships with colleagues. Devotion shows that the auditors devoted himself to the ability he possesses in totality. Social obligation is awareness auditor that the profession is very important to be protected and useful for the public with full responsibility to run. Further showing that auditor independence should not be intended to make mistakes, to be honest and independent in acting. Confidence illustrates that the auditor believes protects it from any profession and to provide security for him. Relations colleagues shows that the auditor considers peers and professional organizations as a major source of employment so that working becomes more thoughtful and deliberate in making decisions in his work. If these five characters exist within oneself auditor, it will naturally improve its performance. Research proves that professionalism is a positive influence on the performance of an auditor. Adelia Lukyta (2014) and Moch Nizar Akbar (2015) state that the auditor professionalism will give a positive effect on the performance of auditors.

Hypothesis Formulation

Based on the description presented above, the research hypothesis can be formulated as follows:

- a. Commitment to the organization affects the performance of auditors
- b. Professionalism effects on the performance of auditors
- c. Organizational commitment and professionalism affects the performance of auditors

III. RESEARCH METHOD

The Research Approach

Type of research used in this research is descriptive and verificative. Descriptive study is conducted to obtain an overview of the organization's commitment, professionalism, and performance of auditor. While verificative study is aimed to determine the relationship between the study variables. The method used in this study is a survey research. Method survey is conducted by taking a sample of the population and using questionnaires as a data collection tool.

Operationalization Variable

The variables and indicators of research used in this study are described as follows:

Table 1. Operationalization Variable

Variable	Indicator	Scale
Organization commitment	1.Affective commitment 2.Continue commitment 3.Normative commitment	Ordinal
Profesionalism	1.Devotion 2.Professional standar confident 3.Social responsibility 4.Independency 5.Affiliation	Ordinal
Auditor performance	1.Employee quality 2.Working quantity 3.Timeliness	Ordinal

Population and Sample

The population in this study is the auditor who works on a public accounting firm in North Sumatra which is obtained from the website www.ppajp.depkeu.go.id. Total auditors found in North Sumatra are 136 people. While sampling used in this research is techniques saturated.

Type, Source and Technique Collecting Data

The data used in this study is qualitative data, while the data source collected is primary data using questionnaires.

Testing Instrument Research

Tests on the measuring instrument research is to prove whether the measuring instruments used have validity and reliability to measure what should be done using the measuring function of respondents.

Analysis and Testing Hypotheses

Data analysis techniques used in this research is multiple linear regression analysis and hypothesis testing using the form and the t test and F test and measure the coefficient of determination (R^2) to find out how much the independent variables in explaining the variation of the dependent variable.

IV. Discussion And Result

Respondents in this study is the auditor who works at public accounting firm (KAP) in North Sumatra. The questionnaire submitted to the respondent is accompanied by a written request to be respondents and giving explanation about the objective of this research. Questionnaires which have been filled by the respondents, examined the data and for the incomplete data, it must be completed. There are 136 questionnaires distributed to the respondents and 105 questionnaires are returned. 5 of them are not fully in charge. So there are only 100 complete respondents. Based on the data which has been processed with SPSS software ver.21, then it is obtained a multiple linear regression model as follows:

Table.2. Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	8,583	2,113		4,063	,000
1 Organizational commitment	,151	,063	,210	2,388	,019
Professionalism	,443	,082	,478	5,435	,000

a. Dependent Variable: Auditor Performance

Based on the table above, the result using SPSS software program as follows:

$$Y = a + b_1X_1 + b_2X_2$$

$$Y = 8,583 + 0,151 X_1 + 0,443X_2$$

Interpretation of the above regression equation is:

Constants (a) is the regression of 8.583, it means that if the variable of organizational commitment (X_1) and professionalism (X_2) is considered zero, then there is an increase of 8.583 auditor performance. Organizational Commitment (X_1) has a regression coefficient of 0.151, it means that any increase in the organization commitment variable (X_1) of 1%, then there will be increase in auditor performance of 15.1%. Professionalism (X_2) has a regression coefficient of 0,443, it means that any increase in the professionalism of the variable (X_2) of 1%, then there will be increase in auditor performance by 44.3%.

Furthermore, based on Table 2.1 we can do partial hypothesis testing to variable organizational commitment through a significance value of $= 0.019 > 0.05$. It means that organizational commitment is significantly influence the performance of auditors. While testing the hypothesis partially for variable professionalism demonstrated by the significant value $= 0.000 > 0.05$. It means professionalism has a significant effect on the performance of auditors.

Results of regression calculations simultaneously obtained in the following Table:
Table 3.

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Table. 3. ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	195,250 ^q	2	97,625	25,219	,000 ^b
Residual	375,500	97	3,871		
Total	570,750	99			

a. Dependent Variable: Auditor performance

b. Predictors: (Constant), Professionalism, organization commitment.

Based on Table 3, we can take hypothesis testing together with a probability value of the *sig* is 0,000 < 0,05. Thus the conclusion of organizational commitment and professionalism has significant effect on the performance of auditors.

The coefficient of determination is used to determine how much influence of the independent variables on the dependent variable. The coefficient of determination is determined by the adjusted R-square.

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Table. 4. Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,585 ^a	,342	,329	1,96752

a. Predictors: (Constant), Professionalism, Organization commitment

b. Dependent Variable: Performance

From processing data above, it shows that the coefficient of determination (as seen from Adjusted R Square) of 0.329. It means 32.9% variation in the performance of auditors is determined by variations in the value of the organization commitment and professionalism, while the remaining 67.1% influenced the performance of auditors by other variables not examined in this study.

The Influence of Organizational Commitment to the Auditor Performance

The results shows that organizational commitment is significantly influence the performance of auditors. It proves that the affective commitment makes an auditor feels has, devoted, finishing work happily and do anything for the sake of organization, commitment to continuous that where an auditor was recognized in the organization and was not ready to leave the organization, commitment normative where an auditor feels the organizational issues are a problem and he is al-24 not ready to leave the organization because the organization considers important to improve the performance auditor at KAP in North Sumatra.

The research result is consistent with the research conducted by Astuty (2014); Bunga Nur (2012); Yusufah Ningrum and Ghazali (2005) which informs that organizational commitment affects the performance because organizational commitment is defined as the relative power of an individual. It is recognized in the organization aligned with Arfan Ikhsan in his book that one of the three characteristics related to organizational commitment, that is confidence and strong acceptance of the values and the organization goals. Here, the auditors will finish his job with pleasure. So, the result of this research supports the previous research.

The Influence of Professionalism on Auditor Performance

The results shows that professionalism effects significantly on the performance of auditors. It proves that the consecration of an auditor doing his job professionally without pressure and in accordance with the rules used such as, professional standard confidence, social obligation, independent and an affiliate relationships with other professions and always support the decision of the professional organization. It can improve auditor performance in KAP, North Sumatra. That is why, the increasing professionalism of auditors will also increase the performance of auditors. An auditor is always honing his knowledge, received from fellow appraiser profession and maintain his professionalism, so he will be trusted by the public.

The result of this research is consistent with the results of research conducted by Ramadhanty (2013) which states that the professionalism associated with public confidence in the quality of services and will improve the performance of auditors. It is still similar with the research done by Putri (2015) and said that professionalism has an influence on the performance of auditors. High professionalism of an auditor can improve his performance.

The Influence of Organizational Commitment and Professionalism on Auditor Performance

The results shows that organizational commitment and professionalism have a significant influence on auditor performance. The result shows the determination coefficient indicating the value of 32.9%. It means that the influence of organizational commitment and professionalism are only 32.9%. It is a very low percentage for the remaining balance of 67.1% influenced by other variables which are not used in the study. It is possible because less loyal auditor to his job is evidenced by lower score of respondent respect to its intention. An auditor is ready to come out if the organization is in trouble, and he regards that organization is not his personal affairs. It is consistent with the results of Ratih (2015) in her study, where the smallest score is less loyal to the organization.

V. Conclusion

Based on the analysis of organizational commitment, professionalism and auditor performance performed at public accounting firms in North Sumatra, it is obtained the following conclusions:

1. Commitment to the organization has a significant effect on the auditor performance.
2. Professionalism of auditor has a positive effect on his performance.
3. Organizational commitment and professionalism have jointly significant effect on the auditor performances.

Based on the conclusion obtained in this study, the writer would like to give suggestions to strengthen auditor performance at KAP in North Sumatra:

1. To improve the auditor performance at KAP in North Sumatra, the leader should have some abilities such as supervisor, intelligence, assertiveness, self-confidence and initiative so the auditor will feel comfortable because they have a good leader.
2. It needs to raise awareness of auditor for his commitment to his profession by giving training.
3. In doing his duty, the auditor should work professional that has been envisioned by the professional organization, so do not act according to the wishes and personal interest only.
4. The writer also would suggest the readers who would like to make the same research by adding sample, either by expanding the area, as well as the type of auditors such as the internal auditor from a private company or government agency.

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