

PROCEEDINGS

4th ICAF UMY 2018 International Conference on Accounting and Finance

**“Revisiting Accountant's Role in the Disruption Era of
Information Technology Advancement”**

Yogyakarta, 25 - 26 April 2018



Co Host:



Supported by:



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PREFACE



Alhamdulillah rabbil 'Alamin, all praises and thanks to Allah SWT because of His grace and guidance insya Allah the 4th International Conference of Accounting and Finance (ICAF) UMY 2018 can be held on 25 – 26 April 2018. We also send *shalawat* and *salam* for Prophet Muhammad SAW who has given guidance for mankind.

This conference is the fourth international conference held by department of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta and it is one of annual agenda of this department. The theme of the 4th ICAF UMY 2018 is “Revisiting Accountant’s Role on the Disruptive Era of Information Technology Enhancement”. It is expected that this event may offer contribution for both academics and practitioners to conduct researches in field of accounting education and prospective accountants.

The 4th ICAF UMY 2018 is conceptualized by combining three activities, namely international conference, call for paper and workshop. Therefore, it is expected that this event will attract both academics and practitioners to join.

Last but not least, we highly appreciate the keynote speakers, presenters, reviewers, committee and all parties who have contributed for this 4th ICAF UMY 2018 event. We also apologize for any shortcomings in this event and proceeding which may missed from our observation.

Akhirul kalam, hopefully, the 4th ICAF UMY 2018 can give benefits to all of us.

Wassalam,

Yogyakarta, 20th April 2018
Hafiez Sofyani, S.E., M.Sc

Chairman of the Committee

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4TH INTERNATIONAL CONFERENCE ON ACCOUNTING AND FINANCE

25-26 April 2018, Universitas Muhammadiyah Yogyakarta, Indonesia

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PROGRAM SCHEDULE 4TH ICAF UMY 2018

Wednesday, April 25th 2018

| Time | Agenda | Place/Room |
|---------------|---|--|
| 07:00 – 08:00 | Registration | K.H Ibrahim Building, 5 th floor |
| 08:00 – 08:10 | Kalam Ilahi | K.H Ibrahim Building, 5 th floor |
| 08:10 – 08:20 | Sing Indonesian National Anthem and Sang Surya | K.H Ibrahim Building, 5 th floor |
| 08:20 – 08:30 | Traditional Dance | K.H Ibrahim Building, 5 th floor |
| 08:30 – 08:40 | Welcoming Speech by Chairman of the Committee | K.H Ibrahim Building, 5 th floor |
| 08:40 – 08:50 | Speech by IAI DIY | K.H Ibrahim Building, 5 th floor |
| 08:50 – 09:00 | Opening Speech by UMY Rector | K.H Ibrahim Building, 5 th floor |
| 09:00 - 10:00 | Key Note Speaker Prof. Nafsiah Mohamed (Universiti Teknologi MARA, Malaysia, Expert of Accounting Research Institute of UiTM) | K.H Ibrahim Building, 5 th floor |
| 10:00 - 10:45 | Parallel Session Prof. Mehmet Lutfi Arslan (Istanbul Medeniyet University, Business Department-Management and Organization Chair, Turkey) | K.H Ibrahim Building, 5 th floor |
| 10:45 – 11:30 | Arif Perdana, Ph.D (Singapore Institute of Technology, Assistant Professor, Singapore) | |
| 11:30 – 12:15 | Suhendar, CA (Accounting Group Head of Bank Syariah Mandiri) | |
| 12:15 – 12:30 | Questions and Answers | |
| 12:30 - 13:00 | Break | |
| 13:00 - 15:00 | Concurrent Session 1 (Paper Presentation) | E7a Room, 5 th floor E7b Room, 5 th floor E7.401 E7.402 E7.403 E7.404 E7.405 |
| 15:00 - 15:30 | Coffee Break | |
| 15:30 - 17:00 | Concurrent Session 2 (Paper Presentation) | E7a Room, 5 th floor E7b Room, 5 th floor E7.401 E7.402 E7.403 E7.404 E7.405 |

PROGRAM SCHEDULE 4TH ICAF UMY 2018

Thursday, April 26th 2018

| Time | Agenda | Place/Room |
|---------------|--|--|
| 07:00 - 08:00 | Registration | K.H Ibrahim Building, 5 th floor |
| 08:00 - 10:00 | Concurrent Session 3 (Paper Presentation) | E7a Room, 5 th floor E7b Room, 5 th floor E7.401 E7.402 E7.403 E7.404 E7.405 |
| 10:00 - 10:30 | Coffe Break | |
| 10:30 – 11:15 | Workshop of School Information System Dr. Ahim Abdurahim (Universitas Muhammadiyah Yogyakarta) | K.H Ibrahim Building, 5 th floor |
| 11:15 – 12:00 | Workshop of Audit Practicum based on IT Rudy Suryanto, SE., M.Acc., Ak., CA (Universitas Muhammadiyah Yogyakarta) | |
| 12:00 - 13:00 | Break | |
| 13:00 - 15:00 | Workshop on Utilization of <i>Bedukmutu</i> Information System in Achieving College Independence Dr. Suryo Pratolo (Universitas Muhammadiyah Yogyakarta) | K.H Ibrahim Building, 5 th floor |
| 15:00 - 15:30 | Signing of Co Host MoU Announcement of Best Paper | K.H Ibrahim Building, 5 th floor |
| 15.30 | Closing | K.H Ibrahim Building, 5 th floor |

CONCURRENT SESSION 4th ICAF UMY 2018

| | | |
|---|---|--|
| Concurrent Session 1 Day 1: Wednesday, April 25 th 2018 Room: E7. 5A Discussant: Prof. Dr. Nafsiah Mohamed Moderator: Rudy Suryanto, S.E., M.Acc., Ak., CA. | | SPC |
| ICAF4 002 | Indonesian Tax Reform 2008, Capital Expenditure, Production Capacity and Manufacturing Sectors Competitiveness | Agus Sholikhhan Yulianto, Anis Chariri, Nurhayati Soleha, Rita Rosiana |
| ICAF4 018 | Government Policy and Cigarette Industry Performance in Indonesia | Rediyanto Putra, Oryza Ardhiarisca |
| ICAF4 074 | Continuous Improvement for Performance by Tailored Integrated Islamic AIS in Hospital | Anna Marina, Sentot Imam Wahjono, Soo Fen Fam |
| ICAF4 060 | Factors Influencing The Level of Accrual Accounting Adoption: A Conceptual Study | Khoirul Aswar, Siti Zabedah Saidin |
| ICAF4 030 | The Differences of Patient Safety Incident by Health Workers in Accredited and Non-Accredited Primary Health Care | Arlina Dewi, Nevi Seftaviani, Erna Rochmawati |

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| Concurrent Session 1 Day 1: Wednesday, April 25 th 2018 | | MA |
| Room: E7. 5B | | |
| Discussant: Prof. Dr. M. Mehmet Lütfi Arslan | | |
| Moderator: Rizal Yaya, Dr., S.E., M.Sc., Ak., CA. | | |
| ICAF4 005 | Love of Money and Ethical Perceptions of Lecturer for Perception Earning Management Behavior with Experimental Study | Eva Wany |
| ICAF4 084 | Contingency Theory, Information and Strategy: Examining The Role of Managerial Accounting Information in Product Development Task | Dyah Ekaari Sekar Jatiningsih |
| ICAF4 089 | Creators Intentions Influence Crowd Funding Performance as a Business Funding Alternative in ASEAN Countries | Sentot Imam Wahjono, Ng Yi Ling, Anna Marina and Ezif Muhammad Fahmi |
| ICAF4 049 | Information Technology "Cheryl" as Media e-Commerce Competitive Advantages | Whedy Prasetyo |
| ICAF4 009 | An Implementation of Sustainability Reporting Model in Village-Owned Enterprise and Small and Medium Enterprise: Case Study in Bali, Indonesia | Putu Sukma Kurniawan |

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| Concurrent Session 1 Day 1: Wednesday, April 25 th 2018 | | SSTM |
| Room: E7. 402 | | |
| Discussant: Arif Perdana, Ph.D, CA | | |
| Moderator: Evi Rahmawati, Dr., M.Acc., Ak., CA. | | |
| ICAF4 058 | The Effect of Electronic Information Technology Systems, Auditor Competence, and Auditor Independence, on Ethics Moderated Auditing Quality (An Empirical Study on Certified Public Accountant (CPA) Firms in Surabaya and Sidoarjo) | Sarwenda Biduri |
| ICAF4 012 | Measuring Intellectual Capital of Turkish Banks Listed on Borsa Istanbul Banking Index (BIST XBANK) with the Market Value / Book Value Method and Value Added Intellectual Coefficient (VAIC) Model | Mehmet Lütfi Arslan, Cevdet Kızıl |
| ICAF4 067 | The Examining of Unified Theory of Acceptance and Use of Technology (UTAUT) in Implementation of Parish Accounting Information System at Semarang Archdiocese | Fransiscus Asisi Joko Siswanto, Francisca Reni Retno Anggraini, Bernardinus Sri Widada |
| ICAF4 071 | Analysis of Accounting Information System for Raw Material in PT Jadimas-Gresik | Zeni Rusmawati, Fitri Nuraini, Rieska Maharani |
| ICAF4 076 | Challenges and Agenda Using Crypto Currency in Developing Countries | Pheni Chalid, Astrid Nadya Rizqita |

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| Concurrent Session 1 Day 1: Wednesday, April 25 th 2018 | | |
| Room: E7. 403 | | FA |
| Moderator: Wahyu Manohara Putra, S.E., M.Si., Ak., CA. | | |
| ICAF4 011 | Intellectual Capital and Disclosure Practices in Annual Reports: A Content Analysis Method | Partiwi Dwi Astuti, Anis Chariri, Abdul Rohman |
| ICAF4 088 | The Moderating Effect of Family Ownership on The Relationship Between Intellectual Capital Disclosures and Market Value: Empirical Evidence of Non-Financial Companies With High-IC Intensive in Indonesia and Malaysia Stock Exchanges | Sri Budhi Rezki |
| ICAF4 039 | Can Family Ownership Strengthen the Relationship Between Intellectual Capital and Performance in ASEAN High-Tech Firms? | Bima Cinintya Pratama, Maulida Nurul Innayah |
| ICAF4 087 | Financial Statement Fraud, Earnings Quality and Fraud Triangle Analysis | Evi Rahmawati, Fitri Wahyuni |

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| Concurrent Session 1 Day 1: Wednesday, April 25 th 2018 | | FA |
| Room: E7. 404 | | |
| Moderator: Dr. Rahmawati, SE, M.Si, Ak., CA | | |
| ICAF4 024 | Dividend Payout Ratio Determinant on Manufacturing and Non-Manufacturing Companies Listed on Indonesia Stock Exchange | Halim Usman, Salju, Sri Wahyuni Mustafa |
| ICAF4 026 | The Firm Value of Non-Financial Company 2014-2016 (Evidence from company listed in IDX (Indonesia Stock Exchange)) | Yulita Setiawanta, Agus Purwanto, Much Azizum Hakim |
| ICAF4 073 | Comparative Analysis of Financial Performance Between PT Bank Mandiri (Indonesia) and Malayan Bank BHD (Malaysia) for the Period of 2013-2017 | Budi Wahyu Mahardhika, Andrianto, Rieska Maharani |
| ICAF4 086 | Corporate Governance Mechanism and Environmental Disclosures: Evidence from Indonesian Mining Companies | Evi Rahmawati, Shabrina Rahma Anindya, Sri Budhi Rezki |
| ICAF4 055 | Independent Commissioners, Audit Committee, The Structure of Ownership and Intellectual Capital Against Financial Performance | Eny Maryanti, Prafitri Febrianti |

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| Concurrent Session 1 Day 1: Wednesday, April 25 th 2018 | | TAX |
| Room: E7. 405 | | |
| Moderator: Imelda Dian Rahmawati, SE, M.Ak, Ak. CA. | | |
| ICAF4 034 | Influence of Executive Characteristic and Company Characteristic to Tax Avoidance (Empirical Study at Property and Real Estate Company Which Listing of Indonesian Stock Exchange in 2012 -2015) | Fenny Marietza, Nila Aprila, Halimah |
| ICAF4 082 | The Influence of Moral Responsibility and Taxpayer Awareness on Personal Taxpayer Compliance With Tax Sanction as The Moderating Variable | Devi Amelia Utami, Ietje Nazaruddin |
| ICAF4 093 | The Effect of Patriotism and Tax Sanctions on Taxpayer Compliance | Nabil Dzaky Murtadha, Ietje Nazarudin |
| ICAF4 020 | Does Firms' Life Cycle Influence Tax Avoidance? (Evidence from Indonesia) | A. Roisal Afif, Ferry Irawan |
| ICAF4 078 | The Effect of Modernization of the Tax Administration System on the Tax Compliance Through Individuals Positive Attitudes and Account Representative (A Survey on Personal Tax-payers in KPP Pratama Wates) | Imroni Arif Fiana, Bambang Jatmiko |

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| Concurrent Session 2 Day 1: Wednesday, April 25 th 2018 | | FA |
| Room: E7. 5A | | |
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| ICAF4 037 | Deconstructing the Concept of Corporate Social Responsibility: A social Investment towards Luwu Indigeous Society | Rahmawati |
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| ICAF4 081 | Determinant Analysis of Weaknesses in Internal Control of Provincial Government in Indonesia | Rizal Yaya, Halim Sri Suprobo |
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| ICAF4 077 | The Impact of Village Apparatus on Training, Motivation, and Management of Village Budget Toward Government Performance (Survey on Kecamatan Mojotengah Distric Wonosobo Regency) | Suryo Pratolo, Bambang Jatmiko, Misbahul Anwar, Dimas Andika Jurang Penatas, Kholifah Fil Ardhi |
| ICAF4 079 | Government Internal Control System, Public Accountability, Budgetary Participation and Budget Target Clarity on Managerial Performance (Survey on Regional Work Unit in Sragen Regency) | Bambang Jatmiko, Nano Prawoto, Rini Juni Astuti, Desy Amalia Candrakusuma, Tri Indah Mulyani |

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| ICAF4 083 | Use of Fraud Diamond Model to Identify Indicates of Financial Statements Financial Report with Corporate Governance and Organizational Culture as a Moderating Variable | Wahyu Manuhara Putra |
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| ICAF4 052 | The Effect of Profitability, Profit Sharing, Inflation, and Bank Size towards <i>Mudharabah</i> Saving in Sharia Banking in Indonesia and Malaysia | Armalina Putri Widyarani, Sigit Arie Wibowo |

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THE EFFECT OF PROFESSIONALISM, COMPETENCE, ORGANIZATIONAL COMMITMENT AND JOB SATISFACTION ON THE PERFORMANCE OF AUDITOR AT PUBLIC ACCOUNTANT FIRMS IN PADANG AND MEDAN

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ABSTRACT: This study aims to examine the effect of professionalism, competence, organizational commitment and job satisfaction on the performance of auditors at the public accounting firm (KAP) in Padang and Medan. This study determines if there are differences in the two KAP. This research uses primary data and the sample selection uses purposive sampling method. The reasons for selecting different objects based on their differences in location and working environment on each KAP could cause differences mindset and worldview, values that are believed or how auditors work and indirectly led to differences in the understanding of how to generate performance the good one. The results of the analysis are the professionalism, competence and organizational commitment affect the performance of auditors, but job satisfaction has no influence on the performance of auditors. There is no difference among auditors in Padang and Medan because wherever auditor work then work will have the same standard, as set out in the professional ethics of auditors.

KEYWORDS: Auditor Performance, Competence, Job Satisfaction, Organizational Commitment, Professionalism

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ABSTRACT

This study aimed to examine the effect of professionalism, competence, organizational commitment and job satisfaction on the performance of auditors at the public accounting firm (KAP) in Padang and Medan. This study was also conducted to determine if there are differences them. This research using primary data and sampling is done by purposive sampling method. The reasons for selecting different objects based on their differences in location and working environment on each KAP could cause differences mindset and worldview, values that are believed or how auditors work and indirectly led to differences in the understanding of how to generate performance the good one. The results of the analysis are the professionalism, competence and organizational commitment affect the performance of auditors, but job satisfaction has no influence on the performance of auditors. There is no difference among auditors in Padang and Medan because wherever auditor work then work will have the same standard, as set out in the professional ethics of auditors.

Keywords: Auditor Performance, Competence, Job Satisfaction, Organizational Commitment, Professionalism.

JEL Classification: M 40, M42

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1. Introduction

Business dynamics that shot so quickly and passes the boundary between countries as well as the implementation of the ASEAN Economic Community (AEC) at the end of 2015, inevitably requires all segments of the profession to have the quality and high competitiveness. With the existence of this MEA, then wide open opportunity that is opening of wider labor market for professional and competent labor. The accountant is one of the professions recognized equality, preparing for the tough competition especially with the enactment of MEA. Therefore, accountants in Indonesia must improve their quality to be able to host their own country. To be able to compete an accountant is required to improve the professionalism, quality, competence and performance.

The development of a public accounting profession in a country is also in line with the development of the company. Public accounting firm also has a strategic position as a third party within the client company. One of them to audit the company's financial statements so that public accountants are required to improve its performance in order to produce a reliable audit products. A public accountant is a profession of public trust. Auditor professionalism has been set out in the Standards of Professional Public Accountants (SPAP) which provide guidance in providing audit services that bind the auditor to comply with the provisions of the profession in carrying out its work from beginning to end.

The role of professionalism can be explained more broadly i.e. in terms of its influence on other elements in the public accountant. Professionalism becomes an element of motivation that contributes to performance (Hampton and Hampton, 2004). The results of Kalbers and Fogarty (1995), Siahaan (2010) and Agustia (2011) stated that professionalism has a positive effect on the performance of public accountants. That is, if professionalism increases then the performance will also increase, so we can assess the professionalism of the public accountant through its performance.

In SPAP also stated that auditors should have the knowledge, skills, and other competencies needed to perform its responsibilities. Lee and Stone (1995), defines competence as considerable expertise which can explicitly be used to perform an audit objective. Tubbs (1992) and Brown, *et al* (2007) stated that the higher the auditor's experience and knowledge will make the auditor increasingly sensitive to errors in the presentation of the financial statements and the impact on performance is getting better. When the auditor has a good competence, then the understanding of a financial report will also be better.

The advanced organization requires the willingness and seriousness of the employees to strive to achieve the goals for the sake of the organization's interests and sustainability. The high commitment of an auditor will encourage the creation of performance enhancement and its involvement in the organization it shelves so that it will provide benefits for the survival of the organization. Organizational commitment is seen as

the strength of the relationship between the identification of a person individually and his involvement in a particular organization (Mowday et al., 1979). Research conducted by Somers and Birnbaum, (1998), shows that organizational commitment has a positive effect on auditor performance. Yet another research conducted by Hanna and Firnanti (2013) and Prajitno (2012) stated that organizational commitment has no effect on auditor performance. One other factor in an individual who has an important influence in one's performance is job satisfaction. The nature of job satisfaction is a feeling of pleasure or dislike that is relatively different from objective thinking and behavioral desires (Davis and Newstrom, 2004). Job satisfaction shows one's effective response to work. Increased job satisfaction for auditors associated with the fulfillment of work expectations in conducting the examination. An auditor who has a high level of job satisfaction will support his performance well too. Job satisfaction variables in Sutton's (1993) and Gautama and Arfan (2010) studies also show that a person who gets the peak of job satisfaction will positively affect the work itself and potentially improve performance.

Auditor performance can be measured by four dimensions of personality that is with ability, professional commitment, motivation, and job satisfaction. According Trisnaningsih (2004), success and performance of a person, much determined by the level of competence, professionalism, as well as commitment to the field he is engaged. Auditor performance can also be seen based on the results and audit process that is done in accordance with existing standards and rules (Larkin, 1990).

Previous research on the influence of auditor professionalism, auditor competence, organizational commitment, and job satisfaction on the performance of auditors has been largely done because it is an interesting topic to study. However, in many similar studies, in addition to the inconsistency of the results of previous research, there has been no research that chose the object of research on auditors who work at Public Accounting Firm in Padang and Medan. In addition, the challenges of the accounting profession in the future with the coming into force of the ASEAN Economic Community (AEC) era inevitably demand all segments of the profession, especially the services of accounting profession, to have high quality and competitiveness, so as to be able to compete in regional and international level. Similar previous studies have been conducted, but there is no research that examines auditors working in KAP Padang and Medan. This research is constituted by the different locations, cultures and working environments in KAP that could give effect to the difference in mindsets, behavior and understanding of the values that are believed to be about how to make a good performance. Good or bad performance of an auditor cannot be separated from the attitude and behavioral aspects of the auditor itself. This concept of behavior is related to the elements of motivation, perception, attitudes and personality that are highly relevant to accounting (Siegel and Marconi, 1989).

2. Literature Review and Hypothesis Development

A. Effect of Professionalism on Auditor Performance

Devotion to the profession is reflected in the dedication of professionalism by using the knowledge and skills possessed. Work is defined as a goal, not just as a means to an end (Hall in Astriyani, 2007). This totality has become a personal commitment, so the main compensation that is expected of the work is spiritual satisfaction, and then the material. Professional behavior according to Arens et al. (2013), are: responsibility, public interest, integrity, objectivity and independence, the appropriateness and scope and nature of services. Cahyasumirat (2006) states that dedication to the profession and social obligations has a positive relationship to the performance of auditors. Social obligation is a view of the importance of the role of the profession as well as the benefits gained by both society and fellow professionals because of the work (Hall 1998 in Astriyani, 2007). Auditor awareness for the continuity of the profession and services provided so that professional accountants assume responsibility to clients, communities, colleagues and in themselves will foster moral attitude to do the best possible job.

Kurniawan (2009) states that independence as a view of a professional person must be able to make their own decisions without pressure from other parties (government, clients, those who are not members of the profession). Existence of intervention from outside is considered as an obstacle that can interfere with professional autonomy. A sense of independence will arise through the freedom gained. Strictly structured and controlled work by management, it is difficult to create tasks that create a sense of independence in the task. Independence is already embodied in the auditor will be realized also in the determination of materiality levels, so that truly reflect the real situation.

Confidence in the profession is a belief that the most authoritative to assess professional work is a fellow profession, not an outsider who has no competence in the field of science and the work of the auditor (Hall in Astriyani, 2007). If the assessing work has the same knowledge, then the error will be known. The existence of belief in the profession provides motivation for auditors to provide results of work and consideration that can be accounted for.

Other research conducted by Rahmawati (1997) and Cahyasumirat (2006) also states that belief in the profession affects the performance of auditors. Relationships with fellow professions are the use of professional ties as a reference, including formal organizations and informal colleagues as the main ideas in work (Hall in Astriyani, 2007). Through these professional ties, professionals build professional awareness. With so many additional inputs will add to the accumulation of auditor's knowledge so that it can be wise to make the planning and consideration in the auditing process. The study also states that relationships with fellow professions affect the performance of auditors.

Based on the description above, it can be prepared the following research hypothesis:

H₁: Auditor Professionalism positively affects the auditor's performance

B. The influence of competence on auditor performance and competence differences among auditors.

Competence is the qualification required by an auditor to properly perform the audit, which has knowledge in understanding the object being audited, the ability to analyze problems and work together in teams (Ayuningtyaset.al., 2012). Tubbs (1992) states that the higher the experience and knowledge of the auditor makes the auditor more sensitive to mistakes in the presentation of financial statements and the impact on improving performance. By having competence or expertise in professional services, it will affect the report of examination result which is one of the assessment on auditor performance.

The longer period of work and experience that the auditor has, the higher the auditor's competence, the more audit quality will be generated and the auditor's performance improves. The results of the research Effendi (2007) and Awaluddin (2013) showed that work experience had a positive effect on the quality of the results of the examination. This shows that more and more work experience of an auditor then increasing the quality of the examination results. These factors are supported by the personal quality of a good auditor.

H₂: Competence affects the performance of the auditor.

C. The influence of organizational commitment to the performance of auditors

The success and performance of a person in a field of work is determined by the professionalism. Professionalism must be supported by a commitment to achieve the highest levels. Robbins (2007) defines organizational commitment as a state in which a person agrees with the organization as well as its goals and intentions to maintain its membership within the organization. The existence of a commitment can be a boost for a person to work better so that his performance will also increase. Results of research by Ketchand and Strawser, 2001; Fernando et al., (2005) in Marganingsih and Martani (2009) gives the same conclusion that organizational commitment has a positive effect on performance. The results of this study were supported by Trisnaningsih (2007), Marganingsih & Dwi martini (2009) and Wibowo (2009) which concluded that organizational commitment positively influences auditor performance.

The right commitment will provide high motivation and give a positive impact on the performance of a job. If the auditor feels his soul is tied to the values of the existing organization, then he will feel happy in working, so that his performance can increase. This means that the higher the auditor's commitment to an organization, the auditor's performance will be better. Based on the description can be formulated the following research hypothesis.

H₃: Organizational commitment affects the performance of the auditor.

D. Influence of Job Satisfaction on Auditor Performance

Greggson (1992) said that job satisfaction is an early sign of an organizational commitment. With commitment at least can affect performance, whether it is directly or indirectly. If an auditor has a maximum job satisfaction, would produce an audit report accurate and reliable, and therefore contributes to the improved performance of the auditors.

Handoko (2002) stated that job satisfaction is an emotional condition both in a happy and unpleasant situation that employees feel in assessing their work. It is visible from a good feedback from an employee about his work and all of the conditions in the working environment. Research Sutton (1993) also explained, someone who gets the peak of job satisfaction will have a positive effect on the work itself and potentially improve performance. The results of this study are supported by Gautama S & Muhammad (2010), and Nugroho, et al. (2008) that job satisfaction produces a significant positive influence toward performance. Based on the thoughts and results of previous research can be made the fourth hypothesis that is:

H₄: Job satisfaction affects the performance of the auditor.

3. Research Method.

This research is an explanatory empirical verification. This research is quantitatively designed with a causal relationship between two or more variables, so the purpose of this study is to see how the influence of one variable on other variables. The main data of this study are primary data, obtained from questionnaires distributed on the specified samples. The method of data analysis in this study with Structural Equation Model (SEM) using Smarts PLS software version 3.0.m3 to see the effect of various endogenous variables with auditor performance as exogenous variable. Statistical Package for Social Sciences (SPSS) version 16 to see if there are differences in auditor behavior variables studied on each object.

The population in this study are all auditor on Public Accounting Firm (KAP) in the city of Padang and Medan, who joined the Indonesian Institute of Certified Public Accountants Indonesian (IAPI) in 2016. According to the IAI directory there are seven public accounting firms in Padang and 21 in Medan. The technique of determining the sample using purposive sampling, with criteria, auditors who have working experience of at least two years and have done the audit assignment. This criterion was chosen because generally auditors with minimum 2 year's experience in KAP have been given responsibility for conducting audit (Willet and Page, 1996; Pierce and Sweeney, 2004). He has had the opportunity and experience to adapt and assess his working conditions. Finally the obtained sample is 98 respondents.

The professionalism variables in this study use the instruments developed by Arens & Loebbecke (2013), namely responsibility, public interest, integrity, objectivity & independence, equality, the scope of nature and services. Competence variables are measured using instruments from Agung Rai (2010) that are personal qualities, special skills, and general knowledge. Organizational commitment, using instruments developed by

Meyer and Allen (1990) are the affective commitment, continuance commitment, and normative commitment. Meanwhile, job satisfaction variable using the instrument from Fred Luthan (1989) is the response to the situation, the acquisition of results and attitudes. This research uses data analysis method with Structural Equation Model, Smarts' PLS version 3.0 support, to analyze the effect of X variables on Y. Statistical Package for Social Sciences (SPSS) version 16 to see if there are differences of auditor behavior variable examined on each object. Data analysis with PLS is done by evaluating measurement model / outer model and structural model (inner model). The samples tested in this study consisted of two independent groups, so as to know whether or not there was a difference of perception among the sample groups, an Independent Sample t-test was used with the help of the SPSS program.

4. Result and Discussion

The object of this study is the auditor who works in Public Accounting Firm in Padang and Medan. For the city of Padang there are 7 public accounting firms but only 6 offices grant permission for this study. As for the city of Medan, there are 21 public accounting firms and are willing to carry out this research is 18 offices. The number of questionnaires distributed for each public accounting firm in Padang ranged from 3 to 8 questionnaires, adjusted to the request of each office. While for Medan the number of questionnaires distributed per each office ranged from 2-6 questionnaires. The total number of questions contained in the questionnaire was 40. Of the 100 questionnaires distributed, which were used for the analysis were 96 questionnaires.

The Outer Model or Measurement Model is used to test the validity of the construct and the reliability of the instrument. The construct validity test in the measurement model (outer model) with the reflective indicator can be measured by loading scores and using the Average Variance Extracted (AVE) parameter, Communality. A construct is declared variable if the value of loading score > 0.7 , AVE $> 0,5$ and Communality $> 0,5$. For outer model testing, after eliminating the indicators that have a loading factor of < 0.5 deleted, then obtained the result that all items have a valid statement that is loading factor > 0.5 , AVE $> 0,5$ and Communality $> 0,5$. The construct reliability of the measurement model with reflexive indicator can be measured by the composite reliability and Cronbach's alpha value of the indicator block measuring the construct. A construct is said to be reliable if the value of composite reliability is above 0.70 (Abdillah and Jogiyanto, 2015). The value of the composite reliability of this study indicates that the value for all constructs is above 0.7. This indicates that all constructs in the estimated model meet the criteria reliably. The lowest composite reliability value is 0.845 on job satisfaction, while the highest value of composite reliability is 0.921 in professional variables. The structural model (inner model) is assessed by R-square for each latent variable. The R-square value shows the level of variation of the independent variables changes to the dependent variable. R-square of this research is 0,842, indicating that 84,2% variable of auditor's performance can be influenced by 4 independent variable that is professionalism, competence, organizational commitment and job satisfaction.

4.1. Hypothesis Testing Results

Statistical test with PLS for each hypothesis is done by using simulation. For this purpose, a bootstrap method is performed on the sample data. Bootstrap test is also intended to minimize the problem of research data is not normal. The following table shows the results of bootstrap and path coefficients.

**Tabel 8 Path Coefficients
Inner Model**

| | Original Sample (O) | Sample Mean (M) | Standar Deviasi | T-Statistic (O / STEER) |
|---------|---------------------|-----------------|-----------------|-------------------------|
| P → KJ | 0,435 | 0,430 | 0,092 | 4,724 |
| K → KJ | 0,352 | 0,351 | 0,094 | 3,729 |
| KO → KJ | 0,238 | 0,235 | 0,081 | 2,946 |
| KK → KJ | -0,040 | -0,026 | 0,066 | 0,595 |

Path coefficient is used to test the hypothesis that is comparing the t-table and t-statistic. If the t-statistic value is higher than the t-table value, then the hypothesis is accepted. For a 95% confidence level (alpha 5%) then the t-table value for the one-tailed hypothesis is ≥ 1.64 . In the table can be seen that the first, second and third hypothesis accepted because of t-statistic above t-table is above 1.64. This means that, professionalism, competence, and organizational commitment have a positive effect on auditor performance. As for the fourth hypothesis, t-statistic smaller than t-table or smaller than 1.64, which means job satisfaction does not affect the performance of auditors.

The original sample values in the table represent the most dominant variables that affect the auditor's performance. Professionalism ranks the top and most dominant influence on auditor performance that is equal to 0.435. While job satisfaction becomes the behavioral variable that has the minimal influence on auditor's performance that is equal to -0,040.

4.2. Discussion

The increasing need for professional services of the public accountant as an independent party, also requires the public accountant profession to improve its performance in order to produce a reliable audit product for the needy. Hasil pengujian hipotesis pertama menunjukkan bahwa profesionalisme mempengaruhi kinerja auditor. This study supports previous research conducted by Siahaan (2010), Agustia (2011), Nugraha & Ramantha (2015), and Arumsari (2014) which concluded that professionalism positively and significantly influences the auditor's performance. That is, if professionalism increases then the performance will also increase, so we can assess the professionalism of the auditor through its performance. Therefore professional auditors will be better at generating the audit results, thereby impacting on improving auditor performance. This will certainly increase the trust of those who need professional services. It can be concluded that auditors who have the views and attitudes of good professionalism will contribute that can be trusted by decision makers. However, the results of this study contradict the research conducted by Fuad Haris (2015), which states that professionalism has no effect on the performance of auditors. This is due to the lack of confidence in the importance of the work of an auditor and the lack of contact with colleagues so that profession less builds professional awareness.

Auditor competence is defined as someone who has extensive procedural knowledge and skills that is shown in the audit experience. In conducting the audit, the auditor should act as an expert in accounting and auditing. Achievement of skills begins with formal education, then through audit experience and practice. In addition, the auditor must undergo technical training. The auditor must have the competence in conducting the audit in order to produce a good quality audit. An auditor who has the competence or expertise in his professional services will affect the results of the audit report, which is one of the assessments of the auditor's performance. Results of the second hypothesis test show that competence has an influence on the performance of auditors. These results support the research of Christiawan (2002), Awaluddin. (2013) and Efendy (2010) which concluded that competence positively and significantly influences the performance of public accountant. The higher the competency level of an auditor then the performance will also increase. Auditors who have high competence will be able to audit objectively, carefully and thoroughly. Highly educated auditors will have a broad knowledge of their field and be able to keep up with the more complex developments, and with their expertise to know the problems more deeply so that the auditor will be able to produce a good quality audit or in other words the performance will be better. However, these results contrast with research Ariesanti (2001), which states that competence does not affect the audit performance.

Organizational commitment is an encouragement to an individual to do something to support the success of organizational goals and prioritize the interests of the organization. A person committed to the organization will demonstrate the relationship between employees and the organization as demonstrated by a strong desire to maintain organizational membership, accept organizational values and goals and be willing to do its job for the achievement of organizational goals and survival. The result of the third hypothesis test shows that organizational commitment has a significant effect on auditor performance. This research is consistent with research conducted by Ketchand and Strawser (2001), Wibowo (2009), Trisnaningsih (2007), and Marganingsih & Marhani (2009) which stated that organizational commitment has a positive effect on auditor performance. This indicates that high auditor commitment will lead to improved performance and involvement of auditors in the organization, in this case, the auditor firm (KAP). This will benefit the survival of the auditor firm and encourage its performance as an auditor. This organizational commitment also reflects the dedication and loyalty of auditors in carrying out their duties and obligations to support the success of the Auditor Firm. So it can be concluded that a high organizational commitment to the auditor will have an impact on performance improvement, which will improve the survival of the Auditor Firm. However, research conducted by Wilopo (2006), Prajitno (2012), and Hanna & Firmanti (2013) gave different results. Their results conclude that organizational commitment has no effect on the performance of an auditor. Based on the results of their research, the auditors in working only maintain the attitude of professionalism and have the only motivation to perform certain tasks in order to achieve a goal. For them, organizations are not entirely and not part of themselves. So that organizational commitment does not affect the performance of auditors.

Job satisfaction is a general attitude toward a person's job that shows the difference between the number of awards earned by the worker and the amount they believe they should receive. The term job satisfaction refers to the general attitude of an individual to his work. A person with a high level of job satisfaction shows a positive attitude towards the work while a person who is not satisfied with his work showed a negative attitude towards the job (Robbins, 2003: 312). Job satisfaction is an individual thing, each individual has a different level of satisfaction. Job satisfaction is an effectiveness or an emotional response to various aspects of work means that job satisfaction is not a single concept, otherwise a person can be relatively satisfied with an aspect of his job but not satisfied with one or several other aspects.

The results of the fourth hypothesis test show that job satisfaction does not affect the performance of auditors. This result is inconsistent with research that has been done by Gautama & Arfan (2010) and Futri (2014). Their results state that an auditor who has a high level of job satisfaction will show its performance well because the nature of job satisfaction is a feeling of pleasure or dislike that is relatively different from objective thinking and behavioral desires. This pleasure or displeasure arises because when employees work they bring with them the desires, needs, and experiences of the past that shape their work expectations. Thus it can be said that the higher the level of work expectations can be met, the higher the job satisfaction felt auditors. If job satisfaction can be fulfilled, of course, the auditor will be able to provide good performance in carrying out its work. This study shows different results from several previous studies. Hypothesis testing results obtained that job satisfaction perceived auditors have no effect on performance. This can be due to the level of job satisfaction is relative and different for each individual. For some auditors, the goal of working in KAP is to improve science and practice field so that they are willing to do a stressful job with complex tasks. Because for them the most important is how to complete the work according to the target and time. So job satisfaction has no effect on auditor performance.

4.3. Different Test Results (Independent Sample t-test)

To examine the differences of the research variables based on the sample group of auditors working at Auditor Firm (KAP) in Padang and Medan conducted by using independent sample t-test with SPSS program.

Auditors who have high professionalism will contribute reliably to decision makers. From the result of the different test, independent t-test, it is known that there is no difference of professionalism between auditors working in KAP Padang and KAP Medan. This indicates that the auditor is required to be professional and obey all forms of standards specified in the Standards of Professional Public Accountants (SPAP). SPAP provides guidance on providing audit services and binds the auditor to comply with the provisions of the profession in carrying out its work from beginning to end without discriminating where the auditor works.

The auditor should be sufficiently knowledgeable to be able to understand the criteria used and sufficiently capable or competent to know exactly the type and amount of evidence required. This means that a higher level of auditor's understanding of the field will improve the quality of the audit it performs. From the results of statistical calculations, it is known

that there is no difference in competence between auditors working in KAP Padang and KAP Medan. This indicates that the auditors in each KAP already have the required level of competence that complies with the standards.

Organizational commitment reflects the dedication and loyalty of an auditor in carrying out its duties and obligations to support the success of the institution where it works. Organizational commitment is a form of commitment that can support the achievement of organizational goals. High organizational commitment in the auditor will make the performance also better so that will improve the survival of the Public Accounting Firm, where the auditor shelter. A committed auditor may be a truly stable and productive auditor. Thus, organizational commitment will affect one's motivation in working. From the result of the different test, independent t-test known that there is no difference of organizational commitment between auditors working in KAP Padang and Medan. This indicates that the auditors in each KAP have the same values and goals as the auditor's job. The auditor is involved in achieving the goals of the organization and intends to maintain its membership in the organization. All hope that becomes motivation will be achieved if the auditor has shown a loyal attitude and works fully for his organization regardless of where the auditor is working.

The meaning of work for one substantially in accordance with the purpose that drives a person to meet their needs. Positively, work can generate income, life experience, and respect for others, achieve a sense of independence and achievement needs, as well as a means to connect with other people. Job satisfaction is defined as the feelings of employees about the fun or not of their work, which is the result of the perception of experience during his tenure. An auditor is required to show high performance in order to produce a quality audit. Good performance can be influenced by good job satisfaction. If the auditor is satisfied with his work, the resulting performance will also be good. Conversely, if the auditor is not satisfied with the circumstances of his work, its performance can be bad. Based on data processing, the result of homogeneity test of variance from both groups of the sample for organizational commitment variable obtained conclusion, that there is no difference of job satisfaction between auditors working in KAP Padang and Medan. This is because an auditor who does not have the satisfaction of his work will still be required to comply and submit to the provisions of the profession in carrying out his work, from beginning to end without distinguishing the place and environment of the auditor's work.

5. Conclusion

1. Auditor professionalism positively affects the auditor's performance. A high professional attitude will support the auditor's performance better.
2. Auditor competence has a positive effect on auditor performance. A high auditor independence attitude will result in better auditor performance.
3. Organizational commitment has a positive effect on auditor performance. This organizational commitment reflects the dedication and loyalty of an auditor in

carrying out its duties and obligations in relation to supporting the success of the institution in which he works.

4. Job satisfaction has no effect on auditor performance. These findings indicate that job satisfaction does not affect an auditor's performance.
5. There is no difference in professionalism, competence, organizational commitment and job satisfaction between auditors working in KAP Padang and KAP Medan. That is, every auditor in carrying out his profession is required to have an attitude of professionalism, level of competence, commitment to a high organization that will support the results of good performance. For that effort to improve the performance of an auditor can be started by improving the attitude of professionalism, level of competence, commitment to the organization of each auditor. Furthermore, the absence of this difference is also based on the dimensions of behavior that deviate from the rules established by the accounting standards and the existing auditing professions and standards will raise the risks of lawsuits that may be faced as a result of different understandings and worldviews do the audit assignment.

5.1. Limitations.

1. This study used survey method through a questionnaire so that the conclusion has taken only based on the data collected through the use of instruments in writing. The disadvantages of the survey approach generally lie in internal validity. The survey approach used has limitations, such as the determination of the selected measures or the respondents' own answers without the intervention of their superiors and the lack of control over who responds to the questionnaire.
2. The use of Likert scale also has weaknesses, as the same score is considered to have the same or identical characteristics.
3. Most of the sample of this research are auditors working on KAP located in Padang and Medan City only. The complexity of task and competition burden faced by auditors in each KAP in different regions may be different, so the results of this study may not be generalizable to auditors working in KAP across Indonesia.
4. The characteristics of individual auditor behavior investigated in this study are limited to only a few aspects of behavior, namely professionalism, competence, organizational commitment and job satisfaction alone. Thus there may be other individual behavior variables that may also have an effect on the performance of an auditor.

5.2. Research suggestion

1. Practically, the results of this study can be used as input for KAP leaders in evaluating policies to create a work environment that can support an auditor's performance improvement. The policy covers various fields such as the determination of audit time budget, evaluation system on auditor personnel performance, new auditor recruitment, professional development program, and socialization of professional goals and values.

2. The results of this study confirm the results of previous research and contribute to the auditor in an effort to improve performance and performance. Auditors are expected to further improve their professional behavior in every audit process, constantly striving to increase the weight of self-competence in order to produce audited financial statements more qualified and able to be more loyal and committed to the organization. Increased auditor performance is absolutely necessary, given the professional services of accountants more rapidly needed in the community.
3. The results of this study can be used as the basis for further research by adding some other aspects of behavior that affect the performance of auditors.

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