

ISSN: 0258-2724

DOI : 10.35741/issn.0258-2724.56.2.28

Research article

Social Sciences

## THE INFLUENCE OF AUDIT QUALITY ON AUDITOR PERFORMANCE WITH MEDIATING ORGANIZATIONAL COMMITMENT AND ORGANIZATION CULTURE

### 中介组织承诺和组织文化对审计质量的影响

Indrayati <sup>a,\*</sup>, Grahita Chandrarin <sup>b</sup>, Fajar Supanto <sup>b</sup>

<sup>a</sup>Lecturer, Accounting Department, State Polytechnic of Malang  
Malang, East Java, Indonesia, [Indrayati@polinema.ac.id](mailto:Indrayati@polinema.ac.id)

<sup>b</sup>Lecturer, Accounting Department, Merdeka University of Malang  
Malang, East Java, Indonesia

Received: January 14, 2021 ▪ Review: March 9, 2021 ▪ Accepted: April 14, 2021 ▪ Published: April 30, 2021

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#### Abstract

This study examines the effect of audit quality, good corporate governance, and transformational leadership on auditor performance with organizational commitment and organizational culture as mediation in public accounting firms in Malang and Surabaya, East Java, Indonesia. This research model is quantitative with a population of 660 public accounting firms in Indonesia, with a sample of 150 active auditors in East Java. Data analysis techniques were performed with documentation from questionnaires and Structural Equation Modeling. The results found that audit quality, good corporate governance, and transformational leadership affect organizational commitment, organizational culture, and auditor performance. Organizational commitment and culture affect auditor performance. Audit quality, good corporate governance, and transformational leadership affect auditor performance through organizational commitment and organizational culture.

**Keywords:** Audit Quality, Good Corporate Governance, Transformational Leadership, Organizational Commitment, Organizational Culture

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**摘要** 这项研究研究了在印度尼西亚东爪哇省玛琅和泗水的公共会计师事务所中，组织承诺和组织文化作为中介对审计质量，良好的公司治理和变革型领导对审计师绩效的影响。该研究模型是定量的，在印度尼西亚有660家公共会计师事务所，在东爪哇有150名现役审计员。数据分析技术通过问卷调查和结构方程模型编制而成。结果发现，审计质量，良好的公司治理和变革型领导能力会影响组织承诺，组织文化和审计师绩效。组织的承诺和文化会影响审核员的绩效。审计质量，

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良好的公司治理和变革型领导通过组织承诺和组织文化影响审计师的绩效。

**关键词:** 审计质量, 良好的公司治理, 变革型领导, 组织承诺, 组织文化

## I. INTRODUCTION

A good auditor's performance will increase public confidence in the accounting profession. However, if auditors commit behaviors that damage the image of the public accounting profession, the public will no longer trust [1]. The last few years have seen a decline in public confidence in business and political leadership. This is indicated by the various cases involving corruption, illegal practices by company leaders, and incompetent professionals. There have been many cases of violations in the auditor profession, ranging from the Enron case in America in 2001 to the Telkom case in Indonesia, thus making the credibility of auditors more questionable. Auditor performance is a manifestation of work done in order to achieve better or more superior work results towards achieving organizational goals [2], [3], [4]. Auditor demands to be able to provide good auditor performance cannot be separated from the results of their performance, namely provide good audit quality in every examination [5], [6], [7], [8], [9], [10], [11], [12], [13], [14], [15], [16], [17], [18], [19], [20], [21], [22], [23], [73], [74], [75]. Next, the Ministry of Finance imposed sanctions on Public Accountants (AP) Kasner Sirumapea and Public Accountants Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang, and Rekan, as auditors of the financial statements of PT Garuda Indonesia (Persero) Tbk. Sanctions were given after the Ministry of Finance examined the AP / KAP regarding Garuda Indonesia's financial statements for the 2018 financial year. In the examination, the Ministry of Finance found a violation, especially the recognition of income from the cooperation agreement with PT Mahata Aero Teknologi, which indicated it was not in accordance with accounting standards. License suspension for 12 months (KMK No. 312 / KM.1 / 2019 dated 27 June 2019) against AP Kasner Sirumapea for committing serious violations that have the potential to significantly affect the opinion of the independent auditor's report [24].

Good governance will improve the performance of auditors in conducting field assignments, especially in making audit work papers. Good governance includes aspects of fairness, transparency, accountability, responsibility, and independence. [25] states that good corporate governance has no significant

effect on auditor performance. On the other hand [26] states that good corporate governance has a significant effect on the performance of the Malaysian stock exchange for Islamic and non-Islamic companies [27], [28], [29], [30], [31], [32], [33], [34], [35], [36], [37], [38], [39]. [74], [75] examine good corporate governance influence on audit quality, indicating that good corporate governance significantly influences Malaysia's audit quality. [38], [40] state that good corporate governance has a significant effect on corporate financial performance in Kenya. [41] examined transformational leadership styles on performance with transformational leadership results that can improve performance [42], [43], [44], [45], [46], [47], [48], [49], [50], [51], [52], [53], [54], [55]. Transformational leadership styles develop individual desires, follow the leader's vision efficiently, become a source of satisfaction among followers. The leader changes the beliefs, values, and behavior of followers so that they are consistent with the organization's vision. Followers participate in goal setting, problem-solving, decision-making. Leaders provide direction, consultation, guidance, monitoring of assigned tasks leading to high performance. Research on transformational leadership has been conducted by [56], [57], [58], [59], [60], [61], [62] with the results showing the influence of leadership on performance. [63] stated that organizational commitment consists of affective commitment, continuous commitment, and normative commitment. Organizational commitment is defined as a combination of [52] attitudes and behavior [64], [65], [66], [67]. Organizational commitment involves identifying with organizational goals, a sense of involvement with organizational tasks, and a sense of loyalty to the organization [68]. [69] state that organizational commitment is where employees believe and accept organizational goals and will remain and will not leave the organization. [63] defines commitment as employee acceptance of organizational values, psychological involvement, and loyalty. If the auditor feels that his soul is tied to the organization's values, he will feel happy working so that performance can increase. [66] examined organizational commitment that mediates leadership style and performance on 430 individual workers at the United Arab Emirates, the results show a relationship between organizational commitment

and performance. It is different from the research of [70] that organizational commitment is less important concerning auditor performance in public accounting firms. [71] defines organizational culture as a system of unique belief values and norms shared by members of an organization. Organizational culture can be a positive and negative force in achieving effective organizational performance. Positive cultural attitudes include diligence, work habits starting from sunrise to sunset with a short break during the day, cooperation, warm hospitality, resilience, without giving up easily. The negative culture is dishonest, undisciplined, and insecure. Research by [47], [72] states that organizational culture affects organizational performance. [51] states that organizational culture has a significant effect on organizational performance. [49] states that organizational culture has a significant influence on performance. Unlike the research of [45] that organizational culture harms organizational performance. Based on the description of the background of the case above and the inconsistencies in previous research, the authors must research the influence of audit quality, corporate governance, transformational leadership, organizational commitment, and organizational culture on auditor performance in public accounting firms in Malang and Surabaya, East Java, Indonesia.

## II. LITERATURE REVIEW

### A. Auditor Performance

According to [25], performance results from work in quantity, quality, and the timeliness of carrying out one's duties in accordance with the responsibilities assigned. According to [76], auditor performance is the work achieved by a public accountant in carrying out an objective audit assignment of the financial statements of a company or other organization to determine whether the financial statements follow generally accepted accounting principles in all cases, material matters, financial position, and results of operations of a company. Public accountants in carrying out audits must comply with the professional standards of public accountants (SPAP).

### B. Audit Quality

[11] defines audit quality as the probability of the auditor to find errors in the client's financial statements and report them to the users of the financial statements. [77] defines audit quality as the probability that the auditor will not report the audit report with an unqualified opinion for

financial reports that contain material errors, and audit quality is the accuracy of accounting information reported by the auditor. Audit quality is defined as the quality of the work of an auditor in performing services provided to his clients. The auditor will have the quality of his work if the inspection is in accordance with the Auditing standard (ISA) and complies with the code of ethics for Indonesian accountants and peer reviews and a quality control system. Auditor quality, according to [8], is divided into three groups: (1) audit professionals, (2) audit process, and (3) audit results.

### C. Good Corporate Governance

The main principles of good corporate governance according to the Organization for Economic Cooperation and Development (OECD) are:

(1) *Fairness*: means that in providing an opinion on the fairness of the audited financial statements, public accountants must act independently and uphold justice for the interests of clients, users of financial reports, as well as against the interests of the public accountants themselves.

(2) *Transparency*: means that public accountants should always try to be transparent about financial report information obtained from clients.

(3) *Accountability*: means that public accountants must explain their roles and responsibilities in carrying out audits and their discipline in completing auditing work and reporting.

(4) *Responsibility*: means that public accountants must comply with generally accepted accounting principles and professional standards of public accountants during their profession.

(5) *Independency*: means that public accountants must be independent, impartial, and not easily influenced by others in carrying out their profession.

### D. Transformational Leadership

Leadership style is a way for leaders to influence others/subordinates so that the person is willing to do the will of the leader to achieve organizational goals even though this may not be liked [60].

### E. Organizational Commitment

[78] defined organizational commitment as a psychological state that describes the relationship between employees and the organization or its implications that affect whether employees will remain in the organization or not, which are

identified in three components: affective commitment, continuous commitment, and normative commitment. Organizational commitment is defined as a combination of attitude and behavior. Organizational commitment involves three attitudes: a sense of identification with organizational goals, a sense of involvement with organizational tasks, and a sense of loyalty to the organization. [78] state that organizational commitment is an individual's strength in organizational involvement, including trust, support for organizational values and goals, a strong desire for organizational interests, to maintain and continue membership in the organization. [69] state that organizational commitment is where employees believe and accept organizational goals and will stay | and will not leave the organization.

## F. Organizational Culture

[71] define organizational culture as a unique system of values, beliefs, and norms shared by members of an organization. Organizational culture can be a positive and negative force in achieving effective organizational performance.

## G. Conceptual Framework

[79] states that the principal delegates authority to the agent to manage company funds properly. The final result is the accountability of financial statements audited by a public accountant regarding the fairness of financial statements according to generally accepted accounting principles (accounting standards). Figure 1 shows the conceptual framework model.

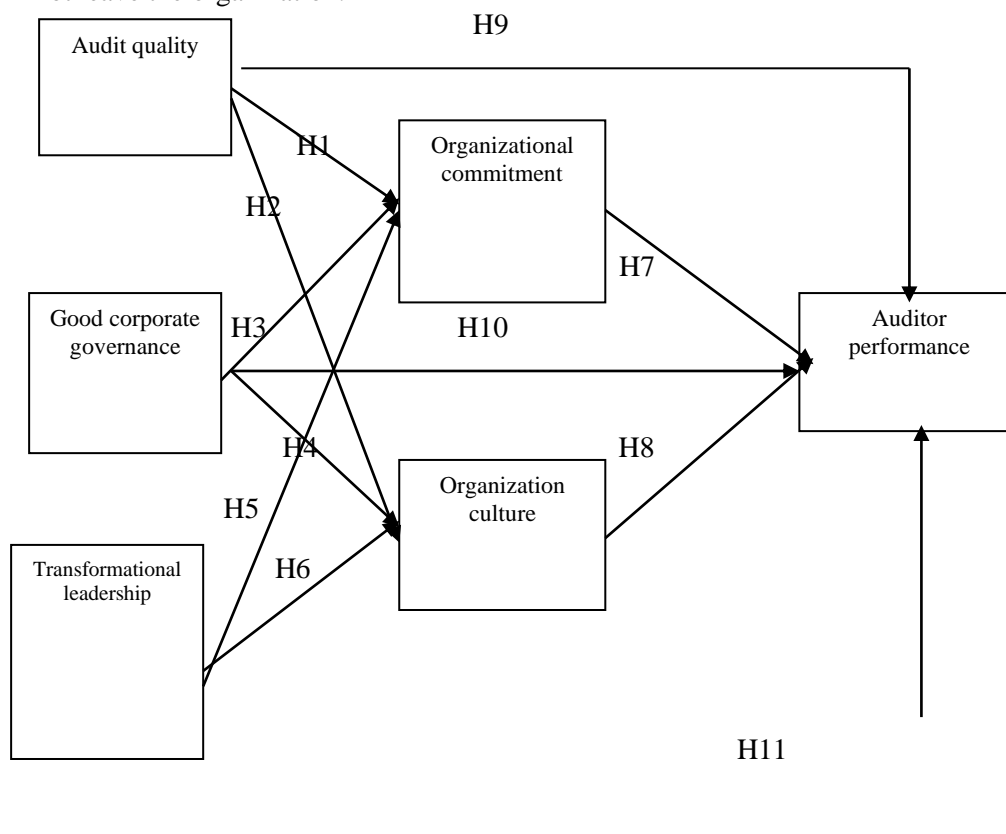


Figure 1. Conceptual research framework

## H. Hypothesis Development

*H1*: Audit quality affects organizational commitment.

*H2*: Good corporate governance affects organizational commitment.

*H3*: Transformational leadership style affects organizational commitment.

*H4*: Audit quality has an impact on organizational culture.

*H5*: Good corporate governance affects organizational culture.

*H6*: Transformational leadership style affects organizational culture.

*H7*: Organizational commitment affects auditor performance.

*H8*: Organizational culture affects auditor performance.

*H9*: Audit quality affects auditor performance.

*H10*: Good corporate governance affects auditor performance.

*H11*: Transformational leadership style affects auditor performance.

### III. METHOD AND MATERIALS

The research method used was survey research, in which the population was 45 public accounting firms with 600 auditors in East Java, Indonesia. The sampling method used was purposive sampling. One hundred fifty auditors were obtained from the population using a questionnaire as the basic tool for data collection. Data sources are primary data from public accounting firms in East Java as respondents. As samples are Hari Purnomo Jaswadi Abdullah, Doli BSDA, Supriyadi, Nasikin, Made TD, Toufan SR, Achsin, Benny TTD, Sendi Cahyadi, Drs. Arief HP and Partners, Buntaran and Lisawati, Maroeto, Farizna, Thomas, Basri,

Setijawati. The data analysis technique used the Structural Equation Model (SEM) with reliability, validity, classical assumption tests, and SEM tests. The measurement technique uses a 5-point Likert scale with 5 = strongly agree, 4 = agree, 3 = neutral, 2 = disagree, 1 = strongly disagree.

### IV. RESULTS

The results of testing the hypothesis on the effect of audit quality, governance, and transformational leadership on auditor performance with organizational commitment and organizational culture as mediation are as follows:

Table 1.

Results of testing influence of audit quality, governance, and transformational leadership on organizational commitment

Variable Exogen	Line direction	Variable Endogen	Standardized Regression Weight	Estimate	SE	CR	p
Audit Quality	→	Organizational Commitment	0.473	0.916	0.406	2.256	0.024
Governance	→	Organizational Commitment	0.453	0.626	0.204	3.070	0.002
Transformational Leadership	→	Organizational Commitment	0.069	0.085	0.179	0.479	0.048

The results showed that audit quality, governance, and transformational leadership positively and significantly affected auditor performance with a p-value of less than 0.05.

The results of testing the hypothesis on the effect of audit quality, governance, and transformational leadership on organizational culture are as follows:

Table 2.

Results of testing influence of Audit quality, Governance, and Transformational Leadership on Organizational Culture

Variable Exogen	Line direction	Variable Endogen	Standardized Regression Weight	Estimate	SE	CR	p
Audit quality	→	Organization culture	0.354	0.548	0.311	1.764	0.03
Governance	→	Organization culture	0.098	0.108	0.156	0.691	0.047
Transformational leadership	→	Organization culture	0.447	0.445	0.145	3.608	0.002

The results showed that audit quality, governance, and transformational leadership positively and significantly impacted organizational culture with a p-value of less than .005 (Table 3).

The results of testing the hypothesis on the effect of audit quality, governance, and transformational leadership on auditor performance are as follows:

Table 3.

Results of testing of the effect of audit quality, governance, and transformational leadership on auditor performance

Variable Exogen	Line direction	Variable Endogen	Standardized Regression Weight	Estimate	SE	CR	p
Audit quality	→	Auditor performance	0.099	0.202	0.436	0.462	0.043
Governance	→	Auditor performance	0.077	0.112	0.250	0.447	0.036
Transformational leadership	→	Auditor performance	0.040	0.052	0.144	0.363	0.042

The results showed that audit quality, governance, and transformational leadership had a positive and significant impact on auditor performance with a value that was less than 0.05.

The results of testing the influence of the organization's influence and organizational culture on auditor performance are as follows:

Table 4.

Results of testing of the influence of organizational commitment and organizational culture on auditor performance

Variable Exogen	Line direction	Variable Endogen	Standardized Regression Weight	Estimate	SE	CR	p
Organizational commitment	→	Auditor performance	0.656	0.693	0.321	2.156	0.031
Organization culture	→	Auditor performance	0.183	0.241	0.119	2.022	0.043

The results showed that organizational commitment and organizational culture positively and significantly affected auditor performance with a p-value of less than 0.05.

The results of testing the hypothesis on the effect of audit quality, governance, and transformational leadership on auditor performance through organizational commitment are as follows:

Table 5.

Results of testing of the effect of audit quality, governance, and transformational leadership on auditor performance through organizational commitment

Variabel exogen	Direction line	Variable endogen	Direction line	Variable endogen	Direct effect	Indirect effect	Total effect	Description
Audit quality	→	Organizational commitment	→	Auditor performance	0.099	0.47x0.66=0.31	0.41	Intervening
Governance	→	Organizational commitment	→	Auditor performance	0.077	0.45x0.66=0.30	0.38	Intervening
Transformational leadership	→	Organizational commitment	→	Auditor performance	0.040	0.07x0.66=0.046	0.086	Intervening

The results showed that audit quality, governance, and transformational leadership positively and significantly affect auditor performance through organizational commitment with a total effect greater than the direct effect, which means that organizational commitment is successful as an intervening variable.

The results of testing the hypothesis on the effect of audit quality, governance, and transformational leadership on auditor performance through organizational culture are as follows:

Table 6.

Results of testing of the influence of audit quality, governance, and transformational leadership on auditor performance through organizational culture

Variable exogen	Direction line	Variable endogen	Direction line	Variable endogen	Direct effect	Indirect effect	Total effect	Description
Audit quality	→	Organization culture	→	Auditor performance	0.099	0.35x0.18=0.06	0.16	Intervening
Governance	→	Organization culture	→	Auditor performance	0.077	0.10x0.18=0.02	0.10	Intervening
Transformational leadership	→	Organization culture	→	Auditor performance	0.040	0.45x0.18=0.08	0.12	Intervening

The results showed that audit quality, governance, and transformational leadership positively and significantly affected auditor performance through organizational culture with

a total effect greater than the direct influence, which means that organizational culture succeeded as an intervening variable.

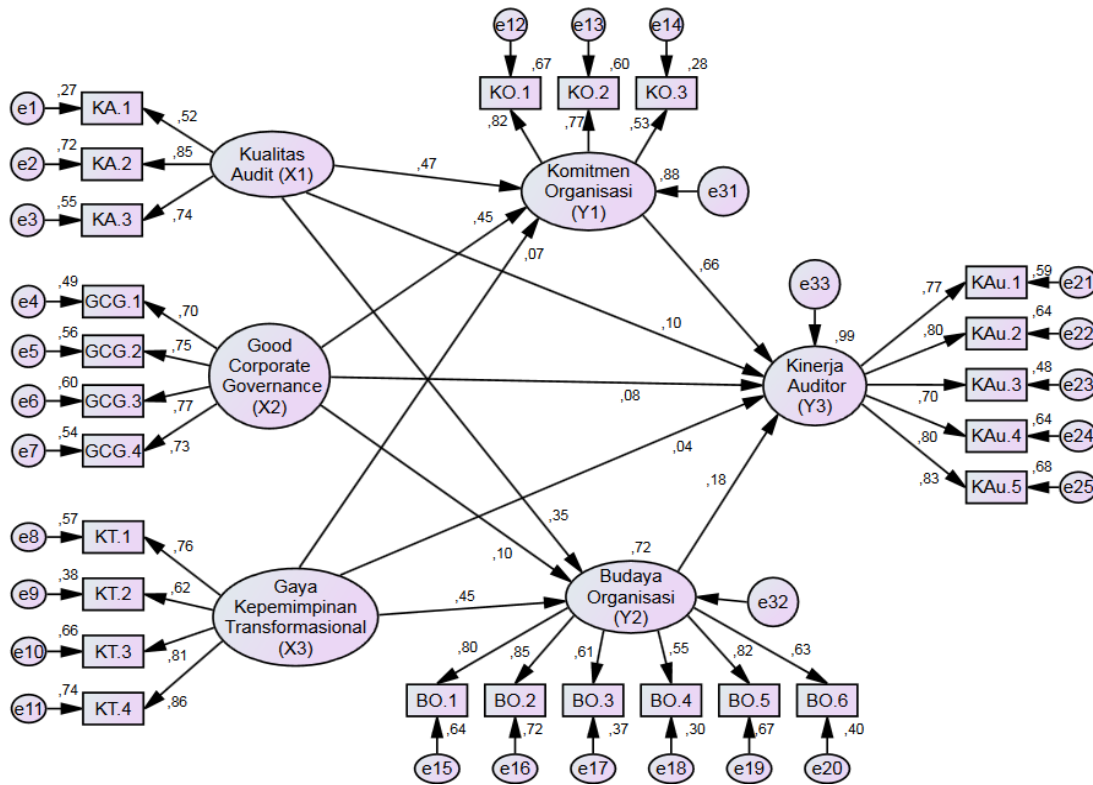


Figure 2. SEM test result

## V. DISCUSSION

The research results on the effect of audit quality, governance, and transformational leadership on auditor performance through organizational commitment and organizational culture show positive and significant results. Audit quality is reflected in the professional aspects of the audit, the audit process and audit results proxied by the items of good audit team cooperation, the competence of auditors, an understanding of SPI, and the independence of adhering to the professional code of ethics and good governance. The existence of accountability, transparency, responsibility, and leadership oriented to the vision, mission, and goals of the organization will increase the organizational commitment of auditors with loyalty, dreaming of a high public accounting firm, and with the power of leaders in making decisions related to audit assignments, improve auditor performance to be more optimal.

## VI. CONCLUSION

The conclusion of this research is that audit quality, good corporate governance, transformational leadership style can increase organizational commitment with high loyalty from auditors, can promote a better culture, especially in decision making by partners/managers in all matters related to audit assignments so that the auditor's performance

will be better so that the auditor's reputation is also good in the eyes of the client.

This study is useful for auditors in examining clients' financial reports to comply with public accountant standards so that audit quality can be achieved, as well as implementing good corporate governance so that performance can be achieved in accordance with the organization's vision and mission, organizational commitment with high loyalty, and an organizational culture that has the power to make decisions by partners/managers so that the performance of auditors will be better.

The impact of this research is that partners/managers will provide improvements in organizing public accounting firms and provide facilities for auditors who carry out field inspections to work optimally following auditing standards and financial accounting standards applicable in Indonesia to achieve better performance.

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