Effect of Auditor Professionalism and Commitment Organization to Audit Quality (Survey On Accountant Public Firm In Bandung That Listed in Oteritas Jasa Keuangan (OJK))

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ABSTRACT

Auditor professionalism is one of the things that need to be considered for every public accountant by producing an optimal audit quality, as well as an organizational commitment that reflects the extent to which the auditor knows and is tied to his organization. This study aims to provide empirical evidence about the Effect of Auditor Professionalism and Organizational Commitment to Audit Quality at Public Accounting Firm in Bandung City Listed on OJK.

The method used in this research is descriptive research method and verifikatif with quantitative approach. And the statistical technique used is SEM PLS 2.0 because it can describe the correlation between the constructs (consisting of dependent and independent variables) involved in an analysis.

The result of hypothesis testing in this study shows that Auditor Professionalism has a significant effect on Audit Quality and Organizational Commitment have a significant effect on Audit Quality. Auditor Professionalism and Organizational Commitment have a strong correlation to Audit Quality. From the results of the study also shows that Organizational Commitment contributes the most powerful influence on the quality of audits at Public Accounting Firm in Bandung City Listed in OJK.

Keywords: Auditor professionalism, Organizational Commitment, and Audit Quality

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I. INTRODUCTION

1.1. Background Research

The auditor's profession is responsible for improving the reliability of the company's financial statements, so that people obtain reliable financial information as the basis for decision making (Mulyadi, 2009: 3). The quality of reliable financial statements resulted from a quality audit (Mulyadi, 2009: 3). Audit quality is a probability (joint probability) in which an auditor will find and report an infringement in the client's accounting system (Kusharyanti 2003: 25). Audit quality is a guarantee function whereby the quality will be used to compare actual conditions with the intended ones (Russel, 2000: 58). For public accountants, the trust of clients and users of external financial statements for audit quality is essential (Arens et al 2014: 130).

In support of its professionalism as a public accountant, the auditor should be guided by the audit standards established by the Indonesian Institute of Accountants (IAI), ie general standards, fieldwork standards and reporting standards, while the general standard is a description of the personal qualities that an auditor must possess which requires the auditor to have sufficient technical expertise and training in performing audit procedures, while fieldwork standards and reporting standards govern the auditor in terms of data collection and other activities carried out during the audit and require the auditor to prepare a report on the audited financial statements as a whole (Trimanto, 2011: 4).

However, various facts in the field show that there are still cases related to the audit results of public accountants, the Chairman of the Board of Public Accountants Company (Public

Accountant Oversight Board / PCAOB) United States announced to punish the Public Accounting Firm Purwantono, Suherman & Surja, following Indonesia's Ernst and Young Partner (EY) because it proved to play a role in the failure of the audit of the financial statements of one telecommunication company in Indonesia in 2011 (Fauzi, 2017).

Organizational commitment is a blend of attitudes and behaviors. Organizational commitment for an auditor is absolutely necessary related to the loyalty of the auditor to the organization in carrying out its duties to obey the norms of rules and codes of conduct that become the guidance of the profession (Riswan, 2012). Loss of public trust because of the resulting quality of the audit is less satisfactory, will affect the business continuity of public business office (Riswan, 2012). In the organization of the company, the influence of these employees can not be released with the problems of human behavior involved in the organization (Lilis Puspitawati and Sri Dewi Anggadini, 2011: 249).

The next problem is the public accounting firm (KAP) which can not get permission from IAPI (Anton, 2014). The Public Accounting Institute (IAPI) assesses that the process of auditing financial statements of campaign funds for political parties and legislative candidates for election participants can not be permitted (Anton, 2014). Because the General Election Commission (KPU) determines, public accounting firm that will audit the financial statements do not have permission from IAPI (Anton, 2014). Ad Hoc team members of the IAPI campaign audit fund said that the KAP auditing campaign finance reports could not get permission from the professional (organization), so the KAP action was not based on its obligations, so the action was not right to be done (Anton, 2014).

II. THEORETICAL, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1. Literature review

2.1.1. Understanding Auditor Professionalism

According to Arrens, et.al (2012: 68), defines:

> "Professionals mean being responsible for behaving more than just fulfilling individual responsibilities and provisions in the rules and laws of society".

Messier, et.al (2005: 375) defines auditor professionalism as follows:

> "Professionalism is broadly defined, referring to the behavior, purpose, or qualities that characterize or characterize a profession or professional people throughout the profession of coding or coding behavior that defines ethical (professional) behavior for members of the profession."

According to Alvin, et.al (2014: 47), defines:

> "Professionalism is responsible for acting more than fulfilling responsibility to society, clients and responsibilities to fellow practitioners, it reflects respectable behavior even though it is self-sacrifice".

From the above definition can conclude that professionalism is a professional attitude that is responsible for behaving more than just fulfilling individual responsibilities and the provisions in the rules and laws in society.

2.1.1.1. Auditor Professionalism Indicator

According to Sukrisno Agoes (2012: 43) the principle of professional ethics, which is the basis of professional ethics behavior, consists of 8 principles, the author will only use the 4 principles in research, can be described explanation of audit professionalism indicators:

1. Responsibility of the profession
   Each member shall use moral and professional judgment in all activities he undertakes.
2. Integrity
   Each member must fulfill his professional responsibilities with the highest possible integrity.
3. Objectivity
   Each member shall maintain objectivity and be free from conflicts of interest in the fulfillment of his professional obligations.
4. Competence
   Each member shall exercise its professional services with caution, competence and diligence and have an obligation to maintain professional knowledge and skills.

2.1.2. Organizational Commitment

2.1.2.1. Understanding Organizational Commitment

Organizational commitment is often identified by requiring some degree of agreement with the goals and values of the organization or profession, including morals and ethics. Organizational Commitment according to Ikhsan and Isaac (2012: 54) is defined as follows:

> "An auditor's belief to do something that becomes the guidance of the profession so that there will be effective commitment, sustainable commitment and normative commitment".

Organizational Commitment According to Moorhead, Gregory and Ricky W. Griffin (2013: 73):

> "Organizational commitment (organizational commitment) is an attitude that reflects the extent to which an individual knows and is tied to his organization. A highly committed individual individual will likely see himself as a true member of the organization. "

Organizational commitment According to Robbins (2008: 100), which is defined as follows:

> "Organizational commitment as a situation where an employee sided with a particular organization as well as its goals and intentions to maintain membership in the organization".

Based on the above definition, the organizational commitment is the relationship between auditors with shown a strong desire to maintain membership, accept the values and goals of the organization and willing to strive for the achievement of organizational goals and sustainability
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2.1.2.2. Indicators of Organizational Commitment

According Ikhsan and Isaac (2012: 54), the dimensions of organizational commitment into three namely:

1. Affective Commitment (Affective Commitment)
   It is an emotional approach of the individual in engagement with the organization, so that the individual will feel associated with the organization because it has an emotional bond.
2. Continued Commitment (Continuance Commitment)
   It is the desire of the individual to survive in the organization, so that the individual feels the need to connect with the organization. In other words, individuals derada in the organization because it requires the organization.
3. Normative Commitment (Normative Commitment)
   It is a compulsory feeling of the individual to survive in the organization. The normative are the auditor's feelings about the obligations he has to give to the organization, and that is the right thing to do. Auditors with strong normative commitments will still join the organization because they feel they are satisfied with their lives.

2.1.3. Audit Quality

2.1.3.1. Understanding Audit Quality

According to Lee et al (1999) in Junaidi (2016: 8) defines audit quality as follows:

> "The probability that the auditor will not report the audit report unqualified for financial statements containing material misstatements".

According to Amir (2011: 1-3), audit quality is:

> "Audit Quality is defined as a positive constructive process used to assess, verify and validate the quality of audit processes and activities performed by an auditor".

Arens et., Al (2012: 105) defines audit quality as follows:

> "Audit quality means how to tell an audit detects an report material misstartments financial statements. The detection aspect is a reflection of auditor competence, while reporting is a reflection of ethics or auditor integrity, particulary independence ".

From the above definition can conclude that audit quality is a systematic process to obtain and evaluate evidence objectively about statements about activities by the auditor to be able to deliver quality results.

2.1.3.2. Audit Quality Indicators

To measure the quality of audit according to Wooten (2003) used the following indicators:

1. Detection of misstatements.
2. Conformity with Professional Standards of Certified Public Accountant.
3. Compliance with the Company's Operational Standards.

2.2. Framework

2.2.1. Effect of Auditor Professionalism on Audit Quality

Kusharyanti (2003: 25) in conducting the audit process, the auditor requires knowledge, educational experience and good training because with it the auditor becomes better able to understand the financial condition and financial reports of his clients and will produce good quality.

Arens, et.al (2012: 78), states that:

> "The reason for recognizing the need for high professional behavior in any profession is the need for public confidence in the quality of services provided by the profession, regardless of what is done individually for public accountants is important to convince clients and users of financial statements for the quality of their audits and services".

Ahmad Badjuri (2011: 186), states that:

> "The more auditors are aware of their professional responsibilities, the quality of the audit will be guaranteed and avoided from manipulation".

According to Setiawan's research, Rendy Adi, (2012) there is an influence of auditor professionalism on audit quality: "Stating that professionalism has audit quality. Based on the research proves that professionalism has an effect on audit quality.According to research Faisal et al (2012) that competence, independence and professionalism are owned in auditors, the resulting audit report will be more qualified. According to research Putu Septiani et al, (2014) states that auditor professionalism simultaneously affect the quality of the audit.

2.2.2. The Effect of Organizational Commitment on Audit Quality

The auditor in performing his or her duties will get a conflict when it comes to reporting findings that may not be favorable to management performance. Conflict occurs when the client's auditor dank disagrees with some aspects and purposes of the examination. To that end the auditor is faced with the choice of decisions that are opposed to each other related to the conduct of examination. Because the auditor is professionally based on the professional code of ethics and examination standards, the auditor is in a dilemma. Fulfilling the client's guidance means violating the standard of examination and the code of ethics has implications for the audit quality generated by the auditor. Therefore, professional auditors should be able to maintain the code of ethics and inspection standards that have been established (Sopiah, 2008: 160).

The Organizational Commitment involves three attitudes: sense of identification with organizational goals, a sense of engagement with the task of the organization that is truly in the interest of the organization or profession, and a sense of loyalty to the organization (Riswan, 2012). According to research Metha Kartika Carolita, (2012) states that organizational commitment has a significant effect on the quality of audit results. According to research Antonius et al, (2015) states that organizational commitment affects the quality of the audit.

2.3. Hypothesis

According Sugiyono (2011: 64) the definition of hypothesis as follows:

> "Hypothesis is a temporary answer to the formulation of research problems, where the research formulation has been expressed in the form of statement sentence. It is said temporarily, because the given answer is based on a relevant theory, not yet based on empirical facts obtained through data collection. So the hypothesis is also expressed as a theoretical answer to the formulation of research problems, not an empirical answer ".

Based on the above statement, it can be concluded that the research hypothesis can be interpreted as a temporary answer to the problem of research, until proven through the data collected and should be tested empirically.

Based on the above framework, the author tries to formulate a hypothesis which is a tentative conclusion from the research as follows:

H1: Increased audit quality will affect auditor professionalism.

H2: Increased audit quality will affect organizational commitment.

III. RESEARCH METHOD

3.1. Research methods

The method used in this research is descriptive research method and verifikatif. By using the research method will be known significant relationship between the variables studied so as to produce a conclusion that clarify the description of the object under study.

3.2. Operational Variables

This study uses independent variables Auditor Professionalism, Organizational Commitment, and the Audit Quality dependent variable.

3.3. Data Sources and Data Collection

Techniques In this study the data source used is the primary data obtained from respondents ie auditors.

According Erwan Agus Purwanto (2011: 20) states that:

"Primary data is data collected directly from field research, for example through interviews, focus group discussion, questionnaire, observation".

According to Misbahuddin (2013: 21) states that:

"Primary data is the data obtained tau collected directly in the field by people who do research or who need it. This primary data is also called original data or new data ".

From both the above understanding of the primary data, the researchers can conclude that the primary data is data collected directly in various ways, including questionnaires and observations. Therefore the researchers used primary data obtained through questionnaires with respondents 22 auditors who will be distributed questionnaires at 11 Public Accounting Firm Bandung region registered in the oteritas Financial Services (OJK).

According Sugiyono (2014: 137) states that:

"Data collection can be done in various settings, various sources, and various ways. Furthermore, when viewed in terms of ways or techniques of data collection, the technique of data collection can be done by interview (interview), questionnaire (questionnaire), observation (observation), and the combination of the three ".

The following is the type of data collection in this study:

"Interview (interview) is used as a data collection technique if the researcher wants to do a preliminary study to find the problem to be researched, and also if the researcher wants to know the things from the more in-depth respondent and the number of respondents little / small".

While the questionnaire by Sugiyono (2014: 142) is as follows:

"Questionnaire (questionnaire) is a technique of data collection conducted by giving a set of questions or written statement to the respondent to answer".

From the above understanding can be concluded that in this study data collection using interview techniques to get a problem from the object or unit of research analysis. And using questionnaires in giving questions to respondents to be answered.

The use of primary data because researchers are required to conduct interviews or filling questionnaires. Interviews will be conducted by researchers is interviews with interview guidelines. Interviews with the use of guidelines (interview guide) are intended for more in-depth interviews with a focus on the issues to be studied. Interview guides usually do not contain detailed questions, but only an outline of what data or information they would like to get from sources that can later be contributed by taking into account the development of context and interview situations. So it can be concluded the data in this study is the primary data in the form of questionnaires or interviews conducted at the Bandung Regional Public Accountant Office registered on Oteritas Financial Services (OJK).

3.4. Population, Sample and Place and time of research

3.4.1. Population

According Sugiyono (2014: 80) population can be defined are as follows:

"Population is a generalization region consisting of above: objects / subjects that have certain qualities and characteristics set by the researchers to be studied and then drawn conclusions.

According Erwan Agus Purwanto (2011: 37) population can be defined as follows:

> "The population is all individuals / units that are the target of research".

From both the above understanding, it can be concluded that the population is all individuals / units targeted research, have certain qualities and characteristics set by the researchers to be studied and drawn conclusions. The population used in this study is the auditor respondents who work in the Public Accounting Firm Bandung area registered in Oteritas Financial Services (OJK) and amounted to 11 Public Accounting Firm of 22 auditors.

3.4.2. Sampling

According Sugiyono (2014: 81) sample is as follows:

> "The sample is part of the number and characteristics possessed by that population".

According Erwan Agus Purwanto (2011: 37) sample can be defined as follows:

> "The sample is part of the population selected following certain procedures so as to represent the population. The sample frame is a list of members of the population ".

From both the above understanding, it can be concluded that the sample is part of the number of selected populations following certain procedures so as to represent the population. This sampling should be done in such a way that the sample can actually represent (representative) and can describe the actual population.

Based on the above explanation, therefore, the sample in this study amounted to the same population that involves 11 Public Accounting Firm with auditor respondents amounted to 22 auditors.

3.4.3. Place and time of research

In this research, the researcher will conduct research on several Public Accounting Firm of Bandung Region registered in Oteritas Jasa Keuangan (OJK). To obtain the necessary data according to the object under study, the authors carry out research at the time specified by the Public Accounting Firm.

3.5. Method of collecting data

3.5.1. Validity test

Can be said the validity test is a tool to measure and determine the level of accuracy of indicators studied by researchers. Validity can be interpreted as a characteristic of the size associated with the level of measurement of a test device (questionnaire) in correctly measuring what the researcher wants to be measured. With the validity test the writer can know whether the measuring tool that has been designed in the form of questionnaires that really can perform its function.

The validity of a data is achieved if the statement is able to express each statement with the number of scores for each variable. The variables in this research are Auditor Professionalism, Organizational Commitment and Audit Quality.

3.5.2. Realibility Test

According to Ulber Silalahi (2012: 237) states that:

> "Reliability (realibility) of a measuring instrument means studying the correspondence of the results of a measuring instrument if re-measured using the same measuring instrument to measure the same symptoms in the same respondent".

According to Nanang Martono (2014: 103) states that:

> "Realibility refers to a consistency of results if the measurement (repetition) is repeated two or more times, either by the same person or different person. If reliability in survey research is used to test questionnaires or questionnaires, the reliability of content component analyzes tested is the coding guidance and the symbols examined because it is this position that is the instrument of research in content analysis ".

Based on the above two explanations, it can be concluded that the reliability test is a test to measure the consistency of results if re-measured by using the same measuring instrument.\

3.6. Data Testing Method

After the data collected and then analyzed the data that has been described. The author analyzed the data using descriptive and verification methods.

3.6.1. Design of Analysis

1. Descriptive Analysis
   Research with descriptive method is used to describe how the influence of information technology and the ability of users to the quality of accounting information system. The data obtained are then analyzed to obtain a conclusion.
2. Verivative Analysis
   Verifikatif analysis in this study by using a statistical test tool that is with the test of Structural Equation Modeling (SEM) with alternative methods Partial Least Square (PLS) and using SmartPLS 2.0 software.
   According to Imam Ghozali (2006: 1), the Partial Least Square (PLS) method explains that the variance-based Structural Equation Modeling (PLS) model describes latent variables (measurable directly) and is measured using indicators manifest).

The steps Partial Least Square method which is done in this research can be explained as follows:

1) Designing Measurement Models
   The measurement model (outer model) is a model that connects latent variables with manifest variables. For latent variables Quality of SIA consists of 5 manifest variables. Then the latent variable of Information Technology consists of 5 manifest variables and latent variable User Ability consists of 3 manifest variables.
2) Designing Structural Models
   The structural model (inner model) in this study consists of two exogenous latent variables (Information Technology and User Capabilities) and one endogenous latent variable (Quality of SIA).
3) Build Line Charts
   The relationship between variables in the flow chart can be helpful in describing the chain of causal relationships between constructs of the theoretical models that have been built in the first stage.
4) Describe Flowcharts into Mathematical Equations
   Based on the concept of research model in stage two above can be formulated in mathematical form. The equation built from the conversion flow diagram.
5) Estimation
   At this stage the values γ and λ contained in the fourth step are estimated using the program
6) Model Matching Test (Goodness of Fit)

Model fit test on structural equation modeling through partial least square approach consists of two types, that is, fit model of measurement model and structural model fit test.

3.6.2. Hypothesis testing

According to Ulber Silalahi (2012: 213) states that:

> "Hypothesis is defined as a temporary answer to the formulation of research problems. The truth of the hypothesis must be proven through the collected data. Understanding the hypothesis it must be for the research hypothesis. While statistically hypothesis is defined as a statement about the state of the population (parameters) to be tested truth based on the data obtained from the sample research (statistics). So the intention is estimated population condition through sample data. Therefore in the statistics tested is the null hypothesis ".

Based on the above explanation, it can be concluded that the hypothesis is a temporary answer, which will be verified by verification of data collected, ie sample data from the population.

IV. RESEARCH RESULT AND DISCUSSION

4.1.1. Effect of Auditor Professionalism on Audit Quality

Professionalism Auditor (X1) has an effect of 19.60% on Audit Quality (Y) with a correlation value of 0.624 which means Professionalism Auditor gives a very high or strong influence with positive direction on Audit Quality at 10 Public Accounting Firm in Bandung Region registered in Financial Fervices Authority. The direction of positive relationship Auditor Professionalism with Quality Audit shows that the better Professionalism Auditor will be followed by a good Quality Audit as well. So from the results of this study note that Auditor Professionalism gives influence of 19.60% on Audit Quality, while the remaining 80.40% influenced by other factors not examined in this study.

4.1.2. Influence of Organizational Commitment to Audit Kulitas

Organizational Commitment (X2) has an effect of 20.80% on Audit Quality (Y) with a correlation value of 0.625 which means Organizational Commitment gives high or strong influence with positive direction to Audit Quality at 10 Public Accounting Firm in Bandung Area registered in Authority Financial Services. Direction of positive relationship Organizational Commitment with Quality Audit shows that the better Organizational Commitment will be followed by Quality Audit well too. So from the results of this study note that Organizational Commitment gives 20.80% influence on Audit Quality, while the remaining 79.20% influenced by other factors not examined in this study.

V. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusions

Based on the results of research and discussion of chapters I to chapter IV on the influence of auditor professionalism and organizational commitment to audit quality at Public Accounting Firm in Bandung Region registered in the Financial Services Authority, the authors draw a conclusion as follows:

1. Professionalism auditor significant effect on audit quality at Public Accounting Firm in Bandung Region registered in Financial Services Authority. With a strong and positive correlation category, which means the better the auditor's professionalism, the better the

audit quality. But there are some that cause auditor professionalism is not the maximum responsibility of the profession. So that auditor professionalism is not good. And the impact on audit quality is not good / max. In this study auditor professionalism that occurred at the Public Accounting Firm in Bandung Region listed in the Financial Services Authority is in good criteria, but there is still a gap, it indicates there is still a lack or weakness in auditor professionalism.

2. Organizational commitment has a significant effect on audit quality at Public Accounting Firm in Bandung Region registered in Financial Services Authority. With strong or strong correlation category and positive, which means the higher the commitment of the organization will be the higher the quality of audit quality. But there is a cause of organizational commitment has not been maximized the Normative Commitment (normative commitment). So the assessment of organizational commitment is not good. And the impact on audit quality is not good / max. In this study, organizational commitment that occurred at the Public Accounting Firm in Bandung Region registered in the Financial Services Authority is in good criteria, but there are still gaps, one of them is because not yet optimal Normative Commitment (normative commitment), it indicates there are still deficiencies or weakness on organizational commitment.

5.2. Suggestion

Based on the results of data analysis and discussion that has been done, can be taken suggestions as follows:

1. For the Development of Accounting Science
   It is expected that the results of this study can add knowledge insight and understanding related to the influence of auditor professionalism and organizational commitment to audit quality, as well as input and additional reference of accounting science for readers.
2. For Other Researchers
   It is expected that further research can examine Auditor Professionalism and Organizational Commitment with different measurement standards from this research, and is expected to examine the variables other than Auditor Professionalism and Organizational Commitment as there are other factors that affect the Quality of Audit such as Skepetism, Pressure of Obedience, Ethics , Gender, Task Complexity, etc.

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