THE EFFECT OF INDEPENDENCE AND ORGANIZATIONAL COMMITMENT TO AUDITOR PERFORMANCE
(Case Study at West Java Provincial Inspectorate)

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ABSTRACT

This research was conducted in Inspectorate of West Java Province. The phenomenon that happens is still there are dishonest auditors, still affected by others and not committed to maintain membership.

This study aims to analyze and examine how the influence of Independence and Organizational Commitment on Auditor Performance at Inspectorate of West Java Province.

This type of research is classified as Quantitative research. The method used in this research is Descriptive and Verificative method. Descriptive method is used to describe Independence, Organizational Commitment Variables, and Auditor Performance Variables to determine the Effects of Independence and Organizational Commitment by using Sampling technique using saturated sample technique. The population in this research is 68 Auditor Inspectorate of West Java Province. Data were collected by distributing questionnaires directly to the Inspectorate Auditor of West Java Province as Respondent. Data analysis techniques use (SEM) PLS with the help of SmartPLS 3.0.

Research results prove that Independency and Organizational Commitment have a significant effect on Auditor Performance at Inspectorate of West Java Province.

Keywords: Independence, Organizational Commitment, Auditor Performance.

I. INTRODUCTION

Background

The development of a country's economy requires reliable financial information which requires a trustworthy person to convince other party who has possibility to channel their funds to businesses that operate efficiently and have a healthy financial position (Julianingtyas, 2012). A professional auditor viewed from the performance they performs the objective and in accordance with the code of ethics of the auditor, the demands of the public who want transparency of government finance becomes the responsibility of government auditors, the public as the appraisal of the performance of the government wants the system of internal control and good government function oversight for the implementation of activities to be directed and in accordance with the established plan (Saputro Nugroho Widhi, 2015).

Auditing is an examination conducted critically and systematically by an independent party to the financial statements prepared by management along with the accounting records and supporting evidence in order to provide an opinion on the fairness of the financial statements Sukrisno Agoes (2004: 4). According to Alvin Arens (2011), *Auditing* is the process of collecting and assessing evidence or evaluating evidence on information to determine and report the degree of conformity between the information and the specified criteria.

Auditor Performance is a public accountant who performs an objective examination objectively on the financial statements of a company or other organization in order to discover whether the financial statements present fairly in accordance with generally accepted accounting principles, in all material respects, Financial position and business results of the company (Mulyadi, 2009: 11).

Auditor Performance is an action or execution of inspection tasks that have been completed by the auditor in a certain period, performance (performance) can be measured through a certain measurement (standard) where the quality is related to the quality of work produced while the quantity is the amount of work resulting in a certain period of time and timeliness is the conformity of the planned time (Trisnaningsih, 2007). Performance is often synonymous with the ability of an auditor even related to commitment to the profession (Chandra, 2006: 26). The professionalism itself becomes an element of motivation in contributing to the performance of auditors experienced in the selection and risk analysis that occurs in the implementation of the audit was influenced by the knowledge they have (Trisnaningsih, 2007).

Independence is the second general standard of three auditing standards established by Ikatan Akuntan Indonesia (IAI) which states that in all matters relating to the assignment, independence in the mental attitude must be maintained by the auditor meaning that the auditor should be in an impartial position because Auditors carry out their work for the public good (IAI, 2012). Independence can also be interpreted as honesty in considering facts and the existence of impartial objective consideration in auditor in formulating and expressing his opinion (Mulyadi, 2002).

Independent mental attitudes are as important as the expertise in accounting practices and audit procedures that every auditor should have (Mulyadi, 2012: 27). The auditor is not only obliged to maintain an independent mental attitude but also to avoid the things that can lead to the independence of society, the independent mental attitude of the auditor according to this society is not easily obtained by him (Snow, 2014). Independence means that a public accountant must be honest not only of the management and the owner of the company but to the creditors and other parties to whom they place their confidence in the public accountant (Christiawan, 2002). Independence in audit means impartial perspectives in the execution of testing, evaluation of audit results, and the preparation of the audit report, the independent mental attitude should include *Independecy in Fact* and *Independence in Appearance* (Siti, 2009: 51).

The independence of an auditor is that the internal auditor must be independent and separate from the various activities examined considered independent if able to perform his work freely and objectively, the independence of the internal auditor is very important, especially in giving impartial judgement (neutral) (Hery, 2010: 73). Independence reflects impartiality and is not under

the influence or pressure of certain parties in taking decisions and actions, auditors in conducting examinations, obtaining the trust of clients and users of financial statements to prove the fairness of financial statements prepared and presented by clients (Sukrisno Agoes and I Cenik Ardana, 2009: 146)**.**

According to State Audit Standards (SPKN, 2007) issued by BPK through BPK RI Regulation No.1 Year 2007, the results of a qualified BPK audit should provide positive added value for the management and accountability of state/regional finances and will have an impact on improving the welfare of life The whole Indonesian society and mentioned that the auditor should design an inspection to detect the occurrence of deviations from the provisions of the legislation, fraud, abuse, and absence of supervision and experience, an auditor must also have independence in doing Audit in order to provide an opinion or conclusion as it is without any influence from interested parties, the standard statement of the two SPKN general that states that in all matters relating to inspection work, examining organizations and inspectors, should be free in the mental attitude and appearance From personal, external, and organizational disturbances that may affect its independence (SPKN, 2017).

The role of government internal auditors is encouraged to assist the Regional Head to present accountable and generally acceptable financial statements (Indra Bastian, 2014: 36). Based on the Regulation of the Minister of Home Affairs Number 8 Year 2009 stated that the internal auditor / inspectorate is tasked to determine the reliability of information generated by the unit / work unit as an integral part in the government organization, the role of the internal auditor / inspectorate as the government internal supervisor will be able to Contributions to the improvement of efficiency and effectiveness of information in the management of local finances, free from misleading notions and material errors, present every fact honestly, and can be verified (UUD Peraturan Menteri Dalam Negeri, 2009).

With this statement, the auditor must be responsible for maintaining its independence so that the opinions, conclusions, judgments or recommendations of the examination results are impartial and viewed impartially by any party, in government, the role of the internal auditor is still considered to be meaningless audit result of the Inspectorate on the Report Central Government Finance in 2007 still found many weaknesses related to the internal control system of non-compliance with laws and regulations (Herman, Widyananda, 2008).

A qualified auditor must have a commitment in organizing and competence in work, responsibility and honesty is very important to be someone's commitment in work, in addition to discipline and knowledge is not less important with the responsibility and honesty of a person in the work, with the discipline, responsibility, and honesty, as well as good knowledge, have at least demonstrated a good performance (Herry Goenawan, 2012).

Commitment to the organization also discusses employee closeness reflecting the strength of employee engagement and loyalty to the organization, organizational commitment is a principle that an auditor has to tend to choose the organization for the purpose of trying to defend itself within the organization (Gummala, 2014). Organizational commitment is a high level of effort for the organization and a certain belief in the acceptance of organizational values, commitment to the organization also discusses the proximity of employees to reflect the strength of employee involvement and loyalty to the organization (Sutrisno, 2010: 292).

The phenomenon that occurs related to Auditor Independence and Performance is An Auditor Inspectorate of West Java who is involved in the case of alleged bribery conducted by the Regent of Bekasi City Government where in the case examination indicated alleged attempts twisted facts and dishonest, so that the financial statements declared reasonable with The exception is that in doubt its independence, this shows that the auditor's independence is still weak, because the auditor can still be influenced by *Audit*e so that the auditor's performance decreases affects the auditor's performance results **(**Heni, 2016).

In addition there are also problems cases of Audit Organizational Commitment and Performance, an auditor Mulyana W.Kusumah claimed to have resigned from BPK RI West Java and his resignation letter was submitted 21 July and has received a letter of dismissal termination Signed by Secretary General BPK RI West Java on 8 September (Dwi Hari, 2012).

According to one Auditor at the Inspectorate of West Java there is an Auditor who resigned because of his independence he worked in the office because of problems with other Auditors while the Auditor with initials KJ is auditing one of the local government in West Java, so the Inspection Hampered by the resignation of Auditors with initials Kj effect on Performance that became sluggish (Dani, 2017).

Snow, Rismawati, Muhammad Dirga Bachtiar (2014) states that organizational commitment has a relationship between leadership behaviors with performance in which members of the organization are more satisfied with their work and their performance is high, the findings support the findings of Mayer *et al*. (1989) and Fernando *et al*. (2005) which suggests that organizational commitment relationships (*Affective and Continuance*) with performance are positive. While the findings of Somers and Bimbaum (1998) suggest that organizational commitment (*Affective And Continuance*) is not related to performance (Somers, 1998)

There are several studies on independence according to Adelia Lukyta Arumsari, I Ketut Budiartha (2016) that Auditor Independence has an effect on to auditor performance, the research result stated that the higher auditor independence, the auditor performance is higher (Luckyta, 2016). Unlike the results of research conducted by Sapariyah, Rina, Ani (2011), Independence has positive but not significant influence on auditor performance because auditor independence is not able to explain strongly the diversity that exist in auditor performance of Rina Ani Sapariyah (2011).

Prior research on the relationship between organizational commitment and auditor performance has been done previously which shows different findings, according to Julianingtyas, Bunga Nur (2012), Sanji wani, Desak Made.I gede Suparta (2016), God Gde Ananta Wijana, I Wayan Ramantha (2015), Edy Sujana (2012), R. Ait Novatiani & Taofik Mustofa (2014), Gunawan Aji (2013), I Nyoman S, Ni Ketut R (2016), the results of his research stated that organizational commitment has positive and significant influence On the performance of auditors While research conducted by Gummala (2014) states the opposite result of Organizational Commitment does not affect the performance of auditors (Gummala, 2014). Cahyasumirat (2006), in his research stated there is no positive influence between Organizational Commitment to Auditor Performance, while research from Trisnaningsih (2007) mentioned that Organizational Commitment have positive effect on Auditor Performance (Trinaningsih.2017).

Research Question

1. What role do of Independence have on Auditor Performance?
2. How much Influence Organizational Commitment to Auditor Performance?

Purpose

The purpose of the study is to explain the phenomenon that occurs by using appropriate methods and techniques on the Effect of Independence and Organizational Commitment on Auditor Performance.

Objective

1. To know the role of Independence on Auditor Performance
2. To know the influence Organizational Commitment to Auditor Performance.

Significant to Knowlede

Through this research, it is expected to solve the problems that occur in audit performance. Based on the theory and empirical evidence produced, the phenomenon of less maximal applied can be improved.

1. For Auditors
   The result of the research is expected to be a useful contribution for the implementation of Independence and Organizational Commitment to Auditor Performance at Inspectorate of West Java Province.

Academical Use

1. For Developers of Public Sector Accounting Sciences
   The result of the research is expected to increase knowledge and provide scientific references, especially public sector accounting on the Independence and Organizational Commitment to the Performance of Auditors by proving the theory and the results of previous research.
2. Researcher
   Can improve or deepen the knowledge and understanding and solve the problems raised by the author regarding the Independence and Organizational Commitment to Auditor Performance. This research is also useful for the writing of thesis which is one of the requirements to take the Bachelor Test at the Faculty of Economics, Universitas Komputer Indonesia (UNIKOM).
3. For other researchers
   It is expected to provide the necessary knowledge and information or references for the development of further knowledge of the Organization's Independence and Commitment to Auditor Performance.

II. Literature Review, Framework of Theory and Hypothesis

Literature Review

Independence

According to the Ikatan Akuntansi Indonesia (IAI) in Ihyaul Ulum (2009: 8), ethics of the profession which is then named Kode Etik Akuntan Indonesia (Code of Ethics of Indonesian Accountants) is a guideline for IAI members to be objective and responsible in carrying out their professional work.

According to Siti Kurnia Rahayu and Ely Suhayati (2013: 49) says that Professional Ethics is a code of ethics for a particular profession and therefore should be understood appropriately, not as an absolute ethic.

According to Sukrisno Agoes and I Cenik Ardana (2009: 146) said that Independence reflects impartiality and not under the influence or pressure of certain parties in making decisions and actions. The auditor in conducting the examination, obtaining the trust of the client and the users of the financial statements to prove the fairness of the financial statements prepared and presented by the client. Clients can have different interests, even against the interests of users of financial statements. The interests of one's financial statement users may differ from other users.

According to Abdul Halim, (2011: 48) said Independence is a reflection of the attitude of an auditor to not choose any party in auditing and have an obligation to be honest.

According to Hery, (2010: 7) says that the internal auditor should be independent and separate from the examined various activities. Internal auditors are considered independent if they can perform their work freely and objectively. The independence of internal auditors is particularly important in providing impartial judgment (neutral).

Organizational Commitment

According to Sukrisno (2012: 33) said that Organizational Commitment is a high willingness to the organization and a certain belief in the acceptance of perceived organizational values and beliefs persist in an organization compared with leaving the organization.

The Decree of the Minister of State Apparatus Empowerment of the Republic of Indonesia No. 25 / KEP / M.PAN / 2002 states the understanding of commitment is determination, determination, and promise to perform or realize something that is believed. So that can be interpreted organizational commitment of a government auditor is an attitude of courage also the desire of an auditor to achieve the goals of the organization or government agencies.

Auditor Performance

According to Dessler (2006: 322) states the notion of performance is *Job perfomance* or *actual performance* (performance or achievement achieved by someone). Performance is an achievement of work, which compares the work that can be seen clearly with the work standards set by the organization.

According Herwan Abdul (2010: 243) suggests that Performance is the work of quality and quantity achieved by an employee in performing their duties in accordance with the responsibilities given to them.

According to Robert and John in Dalmy (2009: 20) states that performance is basically what employees do or do not do.

Auditor Performance is a public accountant who performs an objective examination objectively on the financial statements of a company or other organization in order to discover whether the financial statements present fairly in accordance with generally accepted accounting principles, in all material respects, financial position and business results of the company (Mulyadi, 2009: 11).

Framework of Theory and Hypotheses

Independence Influence on Auditor Performance

According to Elder, Randal J. (2011: 74) describes the relationship between Independence and Auditor Performance as follows: "Independence means taking an unbiased standpoint in conducting audit testing, evaluating test results and issuing audit reports. Independence is an important characteristic for an Auditor and is a foundation on the principle of objectivity. In his duties as Auditor, Independence affects Auditor Performance in generating Audit reports and also in issuing audit opinions ".

From the results of previous research conducted by Kompiang Martina and LDG Dharma (2015) said that the relationship between independence with auditor performance as follows: "Auditor independence affects the performance of auditors"

Also according to previous research from Moch Nizar, et al (2015), Meylinda Triyanthi, Ketut Budiartha (2015), Rizka Putri Arifianti, et al (2014) who stated that independence proved to have a positive effect on auditor performance, which can be concluded that the higher auditor independence then the resulting auditor performance will get better.

And according to Agnes Eviyany and Narumi Lapodiwa (2014) that independence has a significant influence on the performance of auditors.

Based on the above framework, the hypothesis is formulated as follows:

H1: Independence affects the Auditor's Performance

Organizational Commitment Influence to Auditor Performance

According to Daft, (2003, 11) the theories that link the Organizational Commitment to Performance are: "Organizational commitment is an important attitude that affects performance. Daft defines organizational commitment as loyalty and high involvement in the organization. Employees with a high degree of organizational commitment will engage themselves in the organization and work on behalf of the organization ".

Based on the results of previous research conducted by Desak Made and I Gede (2016) organizational commitment variable has a significant positive effect on the performance of government auditors.

From the results of previous research Dewa Gde Ananta W and I Wayan (2015), R.Ait Novatiani, et al (2014), Gunawan Aji (2013) describes the relationship between Independence and Organizational Commitment to Auditor Performance as follows: "Organizational Commitment significantly influences Auditor Performance".

Then from the results of previous research Bunga Nur (2012) explains the relationship between competences with audit quality as follows "The results showed Organizational Commitment effect on Auditor Performance."

Based on the above framework, the researcher hypothesis is as follows:

H2 : Organizational Commitment influence Auditor Performance

III. OBJECT AND RESEARCH METHODS

The objects in this research are Independence, Organizational Commitment, and Auditor Performance. The methods used in this research is verificative descriptive. Verificative method used to test the hypothesis in this research using statistical test tool that is Structural Equation Model (SEM) Based on Variance or better known as Partial Least Square (PLS). The consideration to use this model, because of its ability to measure constructs through its indicators and analyze the indicator variables, latent variables, and measurement errors.

Primary data in this research is result of questionnaire filled by Respondent. Respondent from this research are 68 Auditors at Inspectorate of West Java Province. The population in this study is all the Auditors in the Inspectorate of West Java Province. The sampling technique in this research use saturated samples. Descriptive analysis use the actual percentage score. Actual Score is the answer of all respondents on the questionnaire that has been submitted. Verificative analysis in this study by using statistical test tool that is with the test of structural equations based on *variance* or more known as *Partial Least Square* (PLS) using software *SmartPLS 3.0.* The structural equation model based on *variance* (PLS) is able to describe latent variables (measurable directly) and measured using indicators *(variable manifest).*

IV. RESULT AND DISCUSSION

Descriptive Analysis Results

The respondents' response to the independence variable is measured by three indicators, *Independence in fact*(independence in fact), *Independence Appearance* (independence in appearance), and *Independence in Competence* (Independence of expertise). The results of respondents showed that Independence on Auditors Inspectorate West Java Province is in the category quite well, there are still weaknesses in independence. Then when viewed in terms of indicators, indicators *Independence in Fact* and *Independence in Appearance* have responses of respondents who are in good enough category.

Respondents' response to the independence variable is measured by three indicators, which are the will to strive according to the organization's desires, certain beliefs and acceptance of organizational values and goals, and strong beliefs to remain as members of the organization. The results of respondents showed that Organization Commitment on Inspectorate West Java Province Auditors are in quite well, but there are still weaknesses. Then, when viewed in terms of indicators, strong indicators of confidence to remain as members of the organization have responses that respondents in the category quite well.

Respondents' responses on Auditor Performance variables are measured by five indicators, namely Quality, Quantity, High-Affectiveness, and Need for Supervision. The results of respondents showed that Auditors Performance in Inspectorate West Java Province are quite well, but there are still weaknesses in independence. Then when viewed in terms of indicators, the five indicators are included into the criteria quite well.

Results of Verificative Analysis

1) Model Measurement Matching Test Result *(Outher Model)*

The three indicators of Independence are valid and reliable in reflecting the latent variables of Independence. The result of loading factor shows that for every indicator of independence, organizational commitment and auditor performance, have value> 0,7 meaning that all indicator have good validity to explain latent variable.

From the value of AVE and the value of *communality* above any latent variable exceeds the specified limit of 0.5 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013) which means that all latent variables have good validity.

For *cross loading* value, the correlation of each latent construct for the corresponding indicator is higher than that of the other constructs, so it can be concluded that the indicators used to measure the latent variables are eligible.

Based on the above description, the size of *cross loadings factor* and the comparison of AVE with the correlation of latent variable has been qualified, so it can be concluded that the condition of *discriminant validity* on the variable has been fulfilled.

The value of *Composite Reliability* (CR) of any latent variable exceeds 0.7 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013) so that the model is stated to have high reliability.

Value *Goodness of Fit* (GoF) obtained from multiplication of value *communality* and *R-square* of 0,510. GoF value of 0.692 according to Uce Indahyanti, 2013 is classified as substantial or high, so it can be concluded that the test results fit model *goodness of fit* is high.

2) Structural Model Test Result *(Inner Model)*

The coefficient value of the structural path X.1669 1 to Y is 0.365 and is included in the criteria of medium correlation and positive relationship. It means good Independence will lead to good Auditor Performance. Value of Coefficient of Determination (R2) Independence to Auditor Performance is 24.3%, it means Independence gives 24.3% influence on Auditor Performance in 68 Auditors in Inspectorate West Java Province. The remaining 26.7% were unknown factors.

The coefficient value of the structural path $X_{.2}$ to Y is 0.396 and is included in the criteria of medium correlation and positive relationship. It means good Organizational Commitment will lead to good Auditor Performance. Coefficient Determination Value (R2) Organizational Commitment to Performance of 26.7% means Organizational Commitment gives 26.7% influence on Auditor Performance on 68 auditors registered in Inspectorate of West Java Province. The remaining 74,5% were unknown factors.

To test the first hypothesis is done by hypothesis statistics test as follows:

H_0 : Independence had no significant effect on Auditor Performance on 68 auditors registered in West Java Provincial Inspectorate

Ha Independence influence significantly on Auditor Performance on 68 auditors registered in West Java Provincial Inspectorate

Hypothesis Test Result shows that the value of $t_{statistic}$ for variable X_1 obtained for 2.383 The value is greater than 1,960 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013), so it can be concluded that H_0 rejected and accept H_a, means that Independence proved to have an effect on to the Auditor's Performance on 68 auditors registered in Office of Inspectorate of West Java Province. With an influence contribution of 24.3%.

To test the second hypothesis is done by hypothesis statistics test as follows:

H_0 : Organizational Commitment had no significant effect on Auditor Performance on 68 auditors registered in West Java Provincial Inspectorate

Ha Organizational Commitment influence significantly on Auditor Performance on 68 auditors registered in West Java Provincial Inspectorate

Hypothesis test result shows that the value of statistic for variable X_2 obtained 2.621 point. The value is greater than 1,960 (Yamin and Kurniawan, 2011 in Uce Indahyanti, 2013), so it can be concluded that H0 rejected and accept Ha, means that Organizational Commitment proved to have an effect on to the Auditor's Performance on 68 auditors registered in Office of Inspectorate of West Java Province. With an influence contribution of 26.7%.

Discussion

Based on the results of research that the researchers found in the field with data processing Independence Indicators is 24.3%, categorized quite well which means that independence proved to affect the performance of 68 auditors listed in West Java Provincial Inspectorate. While the remaining is 75.7%.

In testing the hypothesis can be seen that the value of t_{count} obtained for 2.383 Value is greater than 1.960 which indicates that the model formed by hypothesis1 significant. Independence influence significantly on Auditor Performance on 68 auditors registered in West Java Provincial Inspectorate

The results of this study provide empirical evidence that Independence affects the performance of Auditors where the better the independence will improve the performance of auditors at the Inspectorate of West Java Province.

This is in accordance with what is said by Elder, Randal J. (2011: 74) Independence means taking unbiased viewpoints in conducting audit testing, evaluation of test results and issuing audit reports. Independence is an important characteristic for an Auditor and is a foundation of the principle of objectivity. In its duties as Auditor, Independence affects the Auditor's Performance in generating Audit reports and also in issuing audit opinions.

The latter theory supported by previous research by Moch Nizar, et al (2015), Meylinda Triyanthi, Ketut Budiartha (2015), Rizka Putri Arifianti, et al (2014) who stated that independence proved to have a positive effect on auditor performance, which can be concluded that the higher auditor independence then the resulting auditor performance will get better. Meanwhile, according to Meylinda Triyanthi and Ketut Budiartha (2015), Risky Fatriany (2012) who believes that independence has an influence on the performance of auditors.

Based on the results of research that the researchers found in the field with data processing is that Organizational Commitment proved to affect the performance of Auditors on 68 auditors registered in West Java Provincial Inspectorate, with contribution of 26.7%. Categorized quite well which means that Independence proved to affect the performance of auditors on 68 auditors listed in West Java Provincial Inspectorate. While the remaining is 74.3%.

In testing the hypothesis can be seen that the value of t_{count} obtained for 2.383 Value is greater than 1.960 which indicates that the model formed by hypothesis1 significant. Organizational Commitment influence significantly on Auditor Performance on 68 auditors registered in West Java Provincial Inspectorate

The results of this study provide empirical evidence that Organizational Commitment affects the performance of Auditors where the better the independence will improve the performance of auditors at the Inspectorate of West Java Province.

This is consistent with what is said by Daft, (2003, 11) Organizational commitment is an important attitude that affects performance. Daft defines organizational commitment as loyalty and high involvement in the organization. Employees with a high degree of organizational commitment will engage themselves in the organization and work on behalf of the organization ".

The latter theory is supported by several research results, one of the previous research is by Desak Made and I Gede (2016) organizational commitment variable has a significant positive effect on the performance of government auditors. This indicates that the more an auditor's commitment to where he works will further affect his performance. From the results of previous research by Dewa Gde Ananta W. and I Wayan (2015), R. Ait Novatiani, et al (2014), Gunawan Aji (2013) which describes the relationship between Independence and Organizational Commitment to Auditor Performance.

V. CONCLUSION AND ADVICE

Conclusion

Based on the results of research and discussion from chapters I to chapter IV on the influence of independence and Organizational Commitment to the performance of 68 auditors registered in the Inspectorate of West Java Province, the researchers draw the following conclusions:

1. Independence influence significantly on Auditor Performance on 68 auditors registered in West Java Provincial Inspectorate, it means The higher the Independence Auditor Performance will increase and otherwise.
2. Organizational Commitment influence significantly on Auditor Performance on 68 auditors registered in West Java Provincial Inspectorate That is, the higher Organizational Commitment then the Auditor Performance will increase and otherwise.

Advice

After the authors give conclusions from the results of research on the Effect of Independence and Organizational Commitment on Audit Performance on 68 Auditors in West Java Provincial Inspectorate, the authors will propose some suggestions as follows:

Operational Advice

1) To increase the independence is to maintain Independence by improving honest and responsible attitude to every Auditor in conducting Audit but also to avoid abuse of position, because with strong Auditor Independence then the performance of government auditors will be more qualified and will help the government of West Java Province to improve the current system. It is because Inspectorate West Java Province is still not fully independent in conducting the audit. So it is expected Inspectorate of West Java Province can further improve its audit performance.
2) To increase the organizational commitment that is to maintain Organizational Commitment that has been applied because with a good Organizational Commitment will arise a sense of ownership of the organization so that he will feel happy in working and he works as well as possible for his organization so that his performance will increase. It is because Inspectorate of West Java Province still does not have a high commitment that emotional feelings that owned by auditors to his organization need to be improved one of them with the communication and good relationship between auditors in the Inspectorate of West Java Province.

Academic Advice

1) Development of Accounting Science
   The results of this study is expected to increase knowledge and understanding of the influence of Independence and Organizational Commitment on Auditor Performance in West Java Provincial Inspectorate in the development of Public Sector Sciences especially on auditing field . And as an additional reference for the readers about the concept that has been studied.
2) Further Research
   For the next researcher, because there are still many other factors that influence outside the research model, it is expected to research by using other variables outside this variable, and can add other independent variable, it is suggested to use different population and sample in order to get the conclusion which supports generally accepted theories and concepts.

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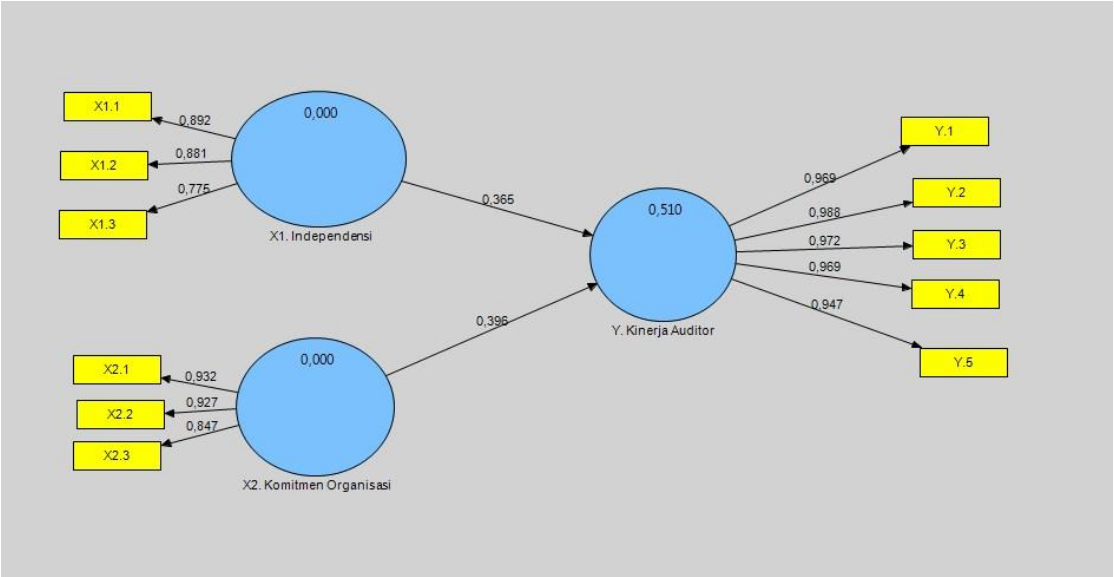
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ATTACHMENT



Picture 4.2
Model Diagram