

The Effects of Organizational Commitment, Organizational Culture, Leadership Style, Functional Position and Motivation on Auditor Performance (Auditor Perception in Inspectorate of South Sumatera Province and BPKP Representative of South Sumatera)

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Keywords: organizational commitment, organizational culture, leadership style, functional position, motivation and performance of auditors

Abstract: The performance of the internal government auditor, especially the Inspectorate and BPKP which was still weak of the auditor's performance had become a bureaucratic obstacle in Indonesia in terms of internal control. This study aimed to examine empirically the influence of organizational commitment, organizational culture, leadership style, functional position and motivation to the performance of auditors in the Inspectorate of South Sumatera Province and BPKP representative of South Sumatera. The sample in this study was 98 people in the Inspectorate of South Sumatera Province and BPKP representative of South Sumatera. This research used census method with multiple regression data analysis technique which operated using SPSS program. The results showed that organizational commitment, organizational culture, leadership style, functional position and motivation simultaneously affect the performance of auditors. Partially organizational commitment, organizational culture and leadership style have an effect on to auditor performance. While the functional position and motivation partially does not affect the performance of auditors.

1 INTRODUCTION

Government Regulation No. 60 in the year of 2008 about the government's internal control system, the implementation of internal control was carried out by APIP, including the Financial and Development Supervisory Agency (BPKP) and the Inspectorate.

The examination conducted by APIP sometimes encounters obstacles in implementation, such as a sense of kinship, togetherness and overly prominent human considerations. Another problem faced in improving the quality of APIP is how to improve the attitude or behavior, the ability of the supervisory apparatus in carrying out the examination, so that the supervision carried out can run fairly, effectively and efficiently (Samsi et al, 2013).

BPKP is one of the government internal audit institutions that carry out the audit function. Based on the purpose of its formation, BPKP has a role to create governance with good governance, which is to create a government that is free from corruption, collusion and nepotism. The Inspectorate as an internal auditor carries out an internal audit function

which is an independent assessment function in an organization to test and evaluate the activities of the organization carried out. In addition, internal auditor is also expected to provide more improvements for efficiency and effectiveness in order to improve organizational performance (Awaluddin, 2013).

Good performance is needed by this profession because the auditor profession has an important role in providing reliable financial information for the government and other interested parties. The role of government auditor is very large in eradicating corruption which ultimately brings hope and risk to the auditor itself. In other words, the profession of auditor expects the creation of good governance on the other hand there are dangerous risks such as audit pressure (Wulandari and Tjahjono, 2011).

The condition of the weak performance of the bureaucracy is reflected in the results of the assessment of the accountability of government performance by the Ministry of State apparatus empowerment and bureaucratic reform of the Republic of Indonesia in 2014 (Nopita et al, 2015).

The weak performance of the inspectorate and his staff in overseeing financial management in the region cannot be separated from the individual factors of the inspectorate and his staff and the environmental factors of the regional government (Rizkawati et al, 2014).

Weak performance of APIP (inspectorate and BPKP) caused by weak supervision. This can be seen from the rampant corruption in the region and in the capital city (fact.news, September 18, 2017), as in cases related to auditing also occurred in auditors in government, In 2013 there were bribery cases on auditor of BPKP RI by Government officials in the Ministry Education and Culture, as well as Treasurer of Expenditures of Assistant Inspectorate I. This violates the Principles of Professional Ethics in the Code of Ethics of the Indonesian Accountants Association and is an unethical act which makes the auditor doubtful about its performance (Kompas, 12 July 2013).

A person's performance in a field of work is very much determined by professionalism in the field he is working on. Professionalism itself must be supported by someone commitment to the organization. Commitment is a consistency in the form of one's attachment to a matter. The existence of a commitment can be an encouragement for someone to work better (Prihantini, 2015).

In an organization, organizational culture is able to influence performance, where organizational leaders tend to retain employees who excel, provide clear work instructions to the auditor and have a clear organizational strategy and elaborated in the work plan not only affects the attitudes of auditors, therefore organizational culture can create auditor performance in the audit profession, culture can determine the performance of auditors (Marganingsih and Martani, 2010).

In the profession of internal auditors, the problem that arises from outside the auditor's personality that is often disturbing is coming from the auditor's supervisor or leadership style. A leader in managing his employees will affect the increase or decrease in the performance of the employee. Leaders who have a good way of leading will be favored by their subordinates and they will be happy to work so that in their work the resulting performance will be good and improved (Julianingtyas, 2012).

In addition to organizational commitment, organizational culture and leadership style, there is other factors that give effect on the performance of an internal auditor that are functional positions. The higher the functional position of the auditor that the

internal auditor had, the higher the performance shown by the internal auditor. The functional position of the auditor is a functional position that is expected in the execution of duties, responsibilities and authority can show satisfactory performance, this is included in the role in the assignment, then the position and rank, and compensation (Nopita et al, 2015).

According to Safitri (2015), Motivation is a personal condition in a person that encourages an individual's desire to carry out certain activities to achieve a goal. High motivation can improve auditor performance. Motivation can occur because it begins with a need (Usman, 2014).

This study combines several variables in previous studies and each study has different results, therefore researchers are interested in taking the research. This study has a difference from the place of research, namely the South Sumatra provincial inspectorate and South Sumatra BPKP representative, as well as the addition of motivational variables. The variables used in this study are auditor performance, organizational commitment, organizational culture, leadership style, functional position and motivation. The auditor's performance is an auditor's work in the examination of financial statements (Hanna and Firnanti, 2013).

The purpose of this study was to be able to contribute to adding empirical evidence about the effects of organizational commitment, organizational culture, leadership style, functional position and motivation on auditor performance. The benefits of research results were expected to contribute to the development of science, especially in the field of auditing regarding organizational commitment, organizational culture, leadership style, functional position and motivation on auditor performance. This research was also expected to be used as a reference for future research.

2 LITERATURE STUDY AND HYPOTHESIS DEVELOPMENT

Performance is the quality of the work of individuals in an organization to carry out basic tasks and functions that are guided by norms, standard operating procedures, criteria and measures that have been set or that apply in an organization (Torang, 2013). Libby (1995) research, suggested that performance can be measured by abilities, knowledge, and experience.

According to the concept of organizational commitment developed in the initial study of individual loyalty that is expected to exist in the auditor. A very close work engagement is a condition that is felt by auditors, giving rise to strong positive behavior towards the work organization that is owned (Wirnipin et al, 2015). Organizational commitment has indicators consisting of components of affective commitment, continuance commitment and normative commitment (Wibowo, 2014). An auditor who has a high commitment to the organization where he works, it will arise a sense of belonging to the organization so that he will feel happy at work and he will work as well as possible for the organization, so that its performance will increase (Gayatri and Suputra, 2016).

Whereas in the organizational culture, if an employee understands the culture in his organization as something that is positive, then there is no doubt that action will be more productive (Pratiwi et al, 2017). Strong organizational culture will trigger employees to think, behave and behave according to organizational values. So that the cultural suitability that is formed in each member of the organization can encourage employees to improve their performance for the better (Wahyuni et al, 2016). Indicators used to measure organizational culture are based on the Regulation of the Minister of State for Administrative Reform Number: PER / 04 / M.PAN / 03/2008.

The auditor's performance also influences the leadership style, Leadership with a new approach is needed to deal with a change in the organizational environment. Leadership style can be divided into two leadership styles namely Transformational leadership style and Transactional leadership style (Bass, 1990). Transactional leadership style according to Bass et al. (2003) can be described as Contingent Rewards, exception based management (active), Management based on exceptions (passive) and Laissez-faire.

The better how to lead a leader where the auditor works, the more influential the auditor's performance will be. The existence of a relationship between leadership style and auditor performance, that an auditor led by a leader who has a way of leading well and liked by his subordinates, he will feel happy in working so that its performance will increase (Sanjiwani and Wisadha, 2016).

The functional position of the auditor is a functional position in the district/city inspectorate which is expected in the execution of duties, responsibilities and authorities can demonstrate

satisfactory performance. Functional auditors or commonly called auditors are required to carry out their duties professionally through coaching, professional development, planned and tiered education and training. Professional development was also developed through assignments based on competencies (skills and expertise) as stated in the Minister of Administrative Reform and Bureaucratic Reform Regulation No. 51 of 2012.

According to Sujana (2012), motivation is an individual's drive to act which causes people to behave in certain ways to achieve goals. The relationship is if someone's drive to performance that is high, the performance to be achieved will experience an increase. Encouragement of high performance is caused by one's desire to fulfill their needs.

In motivation theory, there is McClelland's theory which suggests that there are three basic human needs, namely the need for achievement (need achievement), need for affiliation (need affiliation), and need for power (need power). The theory illustrates that if a person has high achievements, he will dare to set challenging goals, work hard to achieve goals and use his skills and abilities to achieve them (Torang, 2013).

Motivation is very important in organizations to improve the performance (performance) of their subordinates, because performance depends on motivation (Usman, 2014). Employees who are highly motivated, will try to do as much as possible the goals set by the organization, this motivation can cause someone to behave well. Besides that Motivation is one of the factors that shape performance (Wibowo, 2016).

Based on the theoretical basis and formulation of the problem in this study, researchers identified 5 (five) variables that were predicted to influence performance. Based on previous theories and research, the hypotheses in this study were: organizational commitment, organizational culture, leadership style, functional position and motivation influence the auditor's performance.

- H1: Organizational commitment, organizational culture, leadership style, functional position and motivation together influence auditor performance
- H2: Organizational commitment influences auditor performance
- H3: Organizational culture influences auditor performance
- H4: Leadership style influences auditor performance
- H5: Functional positions affect auditor performance
- H6: Motivation influences auditor performance

3 RESEARCH METHODS

The population in this study consisted of 165 auditors consisting of, 117 auditors at the Finance and Development Supervisory Agency representatives of South Sumatra and 48 auditors of the South Sumatra Province Inspectorate. Convenience sampling technique was used in this study. The questionnaire was returned and filled in with a total of 98 questionnaires.

The data in this study was primary data using quantitative and qualitative analysis. Primary data was through questionnaire data collection to the Finance and Development Supervisory Agency of representatives of South Sumatra Province and the South Sumatra Province Inspectorate. This variable is measured by questions from previous research questionnaires and measured using a likert scale, Then the collected data was processed and analyzed in quantitative multiple regression, with the classical assumption test, F test (F-Test) and t test (t-Test).

4 RESULT AND DISCUSSION

4.1 Multiple Linear Regression

In processing data using linear regression, several steps were taken to find the relationship between the independent variable and the dependent variable.

Table 4.1: Results of Multiple Linear Regression Analysis

| Model | Coefficients ^a | | T | Sig. |
|---------------------------|-----------------------------|---------------------------|------|------------|
| | Unstandardized Coefficients | Standardized Coefficients | | |
| | B | Std. Error | | |
| (Constant) | ,171 | ,313 | ,547 | ,586 |
| Organizational Commitment | ,258 | ,102 | ,243 | 2,513 ,014 |
| Organizational culture | ,294 | ,098 | ,272 | 2,995 ,004 |
| Leadership Style | ,183 | ,077 | ,197 | 2,390 ,019 |
| Functional | ,160 | ,082 | ,161 | 1,949 ,054 |
| Motivation | ,111 | ,072 | ,122 | 1,535 ,128 |

Source: Primary data processed, 2018

Regression equations obtained from the results of multiple linear regression analysis were as followed:

$$Y = 0,171 + 0,258X_1 + 0,294X_2 + 0,183X_3 + 0,160X_4 + 0,111X_5 + \varepsilon$$

4.2 Test of Coefficient of Determination (Adjust R Square)

In Table 4.2, the results of the coefficient of determination were presented below.

Table 4.2: Test Results of the Determination Coefficient

| Model Summary ^b | | | |
|----------------------------|------------------------|-------------------|----------------------------|
| Model | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,783 ^a ,612 | ,591 | ,37981 |

Source: Primary data processed, 2018

Table 4.2 showed that the adjusted R Square value was equal to 0.591. This value gave an understanding that the independent variables which consisted of organizational commitment, organizational culture, leadership style, functional position, and motivation were able to explain the auditor's performance variables that was equal to 59.1% (0.591 x 100%) while the remaining was 40.9% (100% - 59.1%) was explained by other variables not examined, such as independence and auditor professionalism.

The R value was 0.783 or 78.3%. This meant that the relationship or correlation between the independent variables were organizational commitment, organizational culture, leadership style, functional position, and motivation with the dependent variable that was the auditor's performance was strong because the correlation value was close to 1.

4.3 F Test (F-Test)

Simultaneous testing (F test) was used to determine the effect of all independent variables included in the regression model together on the dependent variable tested with a significance level of 0.05. In Table 4.3, the results of the simultaneous test were presented (F test).

Table 4.3: Simultaneous Test Results (Test F)

| ANOVA ^a | | | | | |
|--------------------|----------------|----|-------------|---|------|
| Model | Sum of Squares | Df | Mean Square | F | Sig. |

| | | | | | |
|------------|--------|----|-------|--------|-------------------|
| Regression | 20,971 | 5 | 4,194 | 29,073 | ,000 ^b |
| 1 Residual | 13,272 | 92 | ,144 | | |
| Total | 34,243 | 97 | | | |

Source: Primary data processed, 2018

4.4 Hypothesis Test Results:

H₀ = organizational commitment, organizational culture, leadership style, functional position, motivation together had no effect on auditor performance.

H_a = organizational commitment, organizational culture, leadership style, functional position, motivation together had effect on auditor performance.

Simultaneous test results (F test) in the ANOVA model could be seen in Table 4.20. The value of F_{obtained} was 29,073 with a significance level of 0,000. The significance level of 0,000 was less than 0.05. The value of F_{obtained} was 29.073 while the value of F_{table} was 3.23. This meant that the F_{obtained} was greater than the value of F_{table} (29,073 > 3,23). So it could be concluded that H₀ was rejected and H_a was accepted, which meant that simultaneously there was effect of organizational commitment, organizational culture, leadership style, functional position, and motivation on auditor performance.

The results of the regression analysis showed that simultaneously the variables of organizational commitment, organizational culture, leadership style, functional position and motivation had a significant effects on the performance of auditor in the Inspectorate of South Sumatra Province and BPKP Representative of South Sumatra had carried out a committed attitude to the organization, good running organizational culture then it would be shown the higher the auditor's performance had good leadership so that an increase in the performance of the auditor, the higher the functional auditor position that the internal auditor had, the higher the performance that the auditor showed and the better the auditor's motivation would improve employee performance and improve organizational performance.

4.5 Partial Test (t test)

Partial test (t test) was to determine whether or not there was the effect of each independent variable individually on the dependent variable that was tested at a significance level of 0.05. The results of the t test could be seen in table 4.4, if the value of t_{obtained} was greater than the value of t_{table} then the

independent variable affected the dependent variable, whereas if the value of t_{obtained} was smaller than the value of t_{table} then the variable had no effect.

Table 4.4: Partial Test Results (t Test)

| Model | Coefficients ^a | | | t | Sig. |
|---------------------------|-----------------------------|------------|---------------------------|-------|------|
| | Unstandardized Coefficients | | Standardized Coefficients | | |
| | B | Std. Error | Beta | | |
| (Constant) | ,171 | ,313 | | ,547 | ,586 |
| Organizational Commitment | ,258 | ,102 | ,243 | 2,513 | ,014 |
| Organizational culture | ,294 | ,098 | ,272 | 2,995 | ,004 |
| Leadership Style | ,183 | ,077 | ,197 | 2,390 | ,019 |
| Functional Motivation | ,160 | ,082 | ,161 | 1,949 | ,054 |
| | ,111 | ,072 | ,122 | 1,535 | ,128 |

Source: Primary data processed, 2018

Based on Table 4.4 The significance of the t test was known that there were only three variables that was organizational commitment (X₁), organizational culture (X₂), and leadership style (X₃) which significantly gave effect on the performance of auditors in the Inspectorate of South Sumatra Province and BPKP Representative of South Sumatra, where the significance values were 0.014, 0.004 and 0.019, respectively it was less than 0.05, while functional positions (X₄) and motivation (X₅) did not significantly affect the auditor's performance, because the significance values were 0.054 and 0.128 greater than 0.05.

Employees who have high organizational commitment will be more motivated to be present in the organization and try to achieve organizational goals (Mowday et al, 1982). In line with the hypothesis and support the results of previous studies. Organizational commitment has a positive effect on auditor performance (Nopita et al, 2015; Gayatri and Suputra, 2016; Wirmipin et al, 2015; Sanjiwani and Wisadha, 2016).

The better the organizational culture run, the higher the performance that the auditor showed. An organizational cultural value system that grows into

a strong can refer to the organization towards better development (Robbins, 2003). The results of Nopita et al (2015), Pratiwi et al (2017), Wahyuni et al (2016), Hanna and Firnanti (2013) and Wirnipin et al (2015) showed a positive and significant influence between organizational culture and auditor performance.

The better the way how to lead a leader where the auditor worked, the more influential the auditor's performance would be. An auditor who was led by a leader who had a way of leading well, then subordinates would feel happy in working so that their performance would increase. The leadership style of a leader was very influential on the performance of his subordinates, besides that to get good performance was also needed the provision of learning to his subordinates. In accordance with the hypothesis and support the findings of previous studies, the results of research by Nopita et al (2015), Hanna and Firnanti (2013) and Sanjiwani and Wisadha (2016).

Functional positions had no effect on the performance of auditors in the Inspectorate of South Sumatra Province and BPKP Representative of South Sumatra. Functional level of position to take care of it required a credit number, in obtaining the credit figure, it was believed that the auditor had problems because he did not get an assignment in audit supervision, so that it would hamper the achievement of the credit figure. This could be seen in an assignment an auditor was required to complete his work properly, so that even if an auditor did not perform a level, he might do a good job and influence his performance.

Motivation did not affect the performance of auditors in the Inspectorate of South Sumatra Province and BPKP Representative of South Sumatra. This could be seen by the leadership's orders in the assignment, even though there was no motivation, the command still had to be done, so the auditors were motivated or unmotivated, so there was no significant effect while following the leader's orders and their performance would be good.

5 CONCLUSIONS AND SUGGESTIONS

Based on the results of the analysis of research data, conclusions can be drawn simultaneously

organizational commitment (X_1), organizational culture (X_2), leadership style (X_3), functional positions (X_4), and motivation (X_5) had an effect on the auditor's performance in the Inspectorate of South Sumatra Province and BPKP Representative of South Sumatra. While partially it was known that organizational commitment, organizational culture and leadership style had effect on the performance of auditors in the Inspectorate of South Sumatra Province and BPKP Representative of South Sumatra. Other analysis results indicated that functional and motivation positions partially had no effect on the performance of auditors in the Inspectorate of South Sumatra Province and BPKP Representative of South Sumatra.

Research Suggestion was for the Inspectorate of South Sumatra Province and BPKP Representative of South Sumatra, so it always improved organizational commitment, organizational culture, leadership style, functional positions, and motivation by providing trainings related to improve auditor performance.

The results of this study have limitations. At the time of conducting this research, the Inspectorate and BPKP were busy conducting audits or examinations, making it difficult to directly meet auditors working at the South Sumatra Provincial Inspectorate and the South Sumatra BPKP Representative. For further research, it should be done when the auditor is not conducting an inspection so that the information collected is wider and more in-depth about the auditor's performance.

For the next researcher, it was expected to be able to accommodate or included other variables that influence the results of this study such as independence variables, and auditor professionalism.

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