

# Effect of Audit Quality, Corporate Governance and Transformational Leadership on Auditor Performance through Organizational Commitment and Organizational Culture on Public Accountant Offices in Indonesia

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*Abstract---* This study aims to empirically examine the effect of audit quality, corporate governance, transformational leadership on auditor performance through organizational commitment and organizational culture 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 Malang and Surabaya, East Java, Indonesia. Data collection techniques with documentation from the questionnaire distributed to auditors as Partners, Managers, Supervisors, Senior Accountants and Junior Accountants. Data analysis using Structural equation modeling analysis. The results found that audit quality, corporate governance, transformational leadership, organizational commitment and organizational culture significantly influence auditor performance. This study only examines the effect of audit quality, corporate governance, strategic leadership, organizational commitment and organizational culture on auditor performance in public accounting firms in Malang and Surabaya, East Java, Indonesia. This research is limited to audit quality, corporate governance, strategic leadership, organizational commitment, organizational culture and auditor performance in public accounting firms in Malang and East Java, Indonesia.

*Keywords---* Audit quality, corporate governance, transformational leadership, organizational commitment, organizational culture, auditor performance

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## 1. INTRODUCTION

good auditor performance will increase public confidence in the accounting profession. However, if the auditor commits behavior that damages the image of the public accountant profession, the public will no longer trust the public accountant. In recent years there has been a decline in public confidence in business and political leadership. This is indicated by the various cases that occur such as corruption, illegal practices by company leaders, and incompetent professionals. Cases of violations in the auditor profession have been carried out, ranging from the Enron case in America in 2001 to the case of Telkom in Indonesia, thus making the auditor's credibility more questionable [1]. Auditor performance is an embodiment of work carried out to achieve better or more prominent work towards the achievement of organizational goals. motor vehicle include faster movement, comfort, and the ability to travel for longer distance in vast extensive area of the kingdom.

The demand of the auditor to be able to provide a good auditor's performance cannot be separated from the results of his performance, namely to provide good audit quality in every examination. Next, the Ministry of Finance imposed sanctions on the Public Accountant (AP) Kasner Sirumapea and the Public Accountant Office (KAP) Tanubrata, Sutanto, Fahmi, Bambang and Partners, as auditors of the financial statements of PT Garuda Indonesia (Persero) Tbk. Sanctions were given after the Ministry of Finance examined the AP / KAP related to the problems of Garuda Indonesia's financial statements in the 2018 fiscal year. During the inspection, the Ministry of Finance found violations, especially the recognition of revenue from the cooperation agreement with PT Mahata Aero Teknologi, which was indicated to be not following accounting standards. Suspension of permission for 12 months (KMK No. 312 / KM.1 / 2019 dated June 27, 2019) against AP Kasner Sirumapea for committing a serious violation that has the potential to significantly influence the opinion of independent auditor's report [2].

[3] states that there are direct or indirect effects of good corporate governance on the stability of the Bank in Indonesia. Good governance will be able to improve the performance of auditors in carrying out assignments in the field, especially in making inspection work papers. In this study, Good governance includes aspects of fairness, transparency, accountability and responsibility as well as independence. [4] states that good corporate governance does not significantly influence auditor performance. On the other hand, [5] states that good corporate governance has a significant effect on the performance of the Malaysian stock exchange for sharia and non-sharia companies. [6] states that good corporate governance has a significant effect on the financial performance of companies in Kenya. [7] examines good corporate governance on auditor performance with the results showing that good corporate governance has a significant effect on auditor performance.

[8] examined the transformational leadership style on performance with the results of transformational leadership that can improve performance. Transformational leadership style develops individual desires, follows the leader's vision efficiently, becomes 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 giving direction, consultation, guidance, monitoring tasks.

[9] state that organizational commitment consists of affective commitment, continuous commitment and normative commitment. Organizational commitment is defined as a combination of attitude and behavior. Organizational commitment concerns identifying with organizational goals, a sense of involvement with organizational tasks and a sense of loyalty to the organization. [10] state that organizational commitment is where employees believe and accept organizational goals and will remain and will not leave the organization. [9] define commitment as employee acceptance of organizational values, psychological involvement and loyalty. If the auditor feels his soul is bound to the values of the organization it will feel happy at work so that performance can improve. [11] examined organizational commitment that mediated leadership style with performance on 430 individual workers in the United Arab Emirates, the results showed that there was a relationship between organizational commitment and performance. Unlike [12] research, organizational commitment is less important with auditor performance in public accounting firms.

[13] defines organizational culture as a unique system of 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 behaviors and attitudes include diligence, perseverance, work habits starting from sunrise to sunset with a short break during the day. The cultural attitude of cooperation, suave, tenacious, without giving up easily, while the

negative culture of dishonest behavior, undisciplined and not confident. The research of [14] states that organizational culture influences organizational performance. [15] states that organizational culture significantly influences organizational performance. [16] states that organizational culture has a significant effect on performance. Unlike the research of [17] organizational culture has a negative effect on organizational performance.

Based on the description above and the inconsistencies in previous research, it is necessary to examine the effect 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.

## **2. LITERATURE REVIEW**

Based on Agency theory [18] states that principals delegate authority to agents to manage company funds properly, the final result is the accountability of financial statements that have been audited by public accountants about the fairness of financial statements following generally accepted accounting principles (accounting standards finance). And contractual theory which states that there are contracts between partner/manager and client to audit the client's financial statements that have been prepared following financial accounting standards that are applied fairly.

Audit quality is the quality of audit work carried out by auditors starting from the receipt of assignments, planning an audit, carrying out fieldwork to reporting audits following the standards of professional public accountants (SPAP). Good governance of KAP is reflected in transparency, accountability, responsibility and independence. Transformational leadership is reflected in the vision and mission of the organization, stimulating new work paradigms, encouraging upgrade skills and broadening the view of contributing. [19] has examined the effect of audit quality on organizational commitment with the findings showing that audit quality has a significant effect on organizational commitment. [20] states that governance has a significant effect on organizational commitment. [21] states that transformational leadership has a significant effect on organizational commitment. Based on the first conceptual framework, the hypothesis formula is:

H1: Audit quality, governance, transformational leadership have a significant influence on organizational commitment.

Audit quality is the quality of audit work carried out by auditors starting from the receipt of assignments, planning an audit, carrying out fieldwork to reporting audits following the standards of professional public accountants (SPAP). Governance is reflected in transparency, accountability, responsibility and independence. Transformational leadership is reflected in the vision and mission of the organization, stimulating new work paradigms, encouraging upgrade skills and broadening the view of contributing. [22] states that audit quality has a significant effect on organizational culture. [23] states that governance has a significant effect on organizational culture. [24] states that transformational leadership has a significant effect on organizational culture. Based on the second conceptual framework, the hypothesis formula is:

H2: Audit quality, governance, transformational leadership have a significant influence on organizational culture.

Audit quality is the quality of audit work carried out by auditors starting from the receipt of assignments, planning an audit, carrying out fieldwork to reporting audits following the standards of professional public accountants (SPAP). Good governance of public accounting firms is reflected in transparency, accountability, responsibility and independence.

Transformational leadership is reflected in the vision and mission of the organization, the new work paradigm, encouraging upgrade skills and broadening the view of contributing. [7] states that audit quality has a significant effect on auditor performance. [7] states that governance has a significant effect on auditor performance. [25] states that transformational leadership affects the auditor's performance. Based on the third conceptual framework, the hypothesis formula is:

H3: Audit quality, governance, transformational leadership have a significant influence on auditor performance.

Organizational commitment is the desire of employees to work for the company because it runs the goals and vision of the organization, gets a salary and because of pressure from the family. Organizational culture is reflected in the strength of the leader, work alone / group, masculine/feminine, short-term/long-term orientation and fun/restraint. According to [10, 28] there are 3 commitments, namely: affective commitment, continuance commitment and normative commitment. [21] states that organizational commitment significantly influences auditor performance. [26, 29] states that organizational culture significantly influences auditor performance. Based on the fourth conceptual framework, the hypothesis formula is:

H4: Organizational commitment and organizational culture have a significant influence on auditor performance.

Organizational commitment is the desire of employees to work for the company because it runs the goals and vision of the organization, gets a salary and because of pressure from the family. [21, 30] states that audit quality has a significant effect on auditor performance. [20] states that audit quality affects organizational commitment. [7] states that governance influences auditor performance. [4] states that governance has a significant effect on organizational commitment. [25] states that transformational leadership has a significant effect on auditor performance. [4] states that leadership has a significant effect on organizational commitment. Based on the fifth conceptual framework, the hypothesis formula is:

H5. : Audit quality, governance, transformational leadership have a significant influence on auditor performance through organizational commitment.

Audit quality is reflected in competencies, team audit cooperation, SPI understanding and independence can improve auditor performance. Governance with accountability can improve auditor performance. Transformational leadership that is reflected in the vision and mission of the organization will be able to improve auditor performance. [7] states that audit quality has a significant effect on auditor performance. [7] states that governance has a significant effect on auditor performance. [25] states that transformational leadership has a significant effect on auditor performance. [22] states that audit quality has a significant effect on organizational culture. [23] ) states that governance has a significant effect on organizational culture. [24] states that leadership has a significant effect on organizational culture. Based on the sixth conceptual framework, the research hypothesis formula is:

H6. : Audit quality, governance, transformational leadership have a significant influence on auditor performance through organizational culture.

### **3. METHODOLOGY**

Although a conclusion may review the main points of the paper, do not replicate the abstract as the conclusion. A conclusion might elaborate on the importance of the work or suggest applications and extensions. Authors are strongly encouraged not to call out multiple figures or tables in the conclusion—these should be referenced in the body of the paper.

#### 4. DATA ANALYSIS

The results of testing with SEM of the influence of audit quality, governance and transformational leadership on auditor performance through organizational commitment and organizational culture in public accounting firms in Malang and Surabaya are as follows:

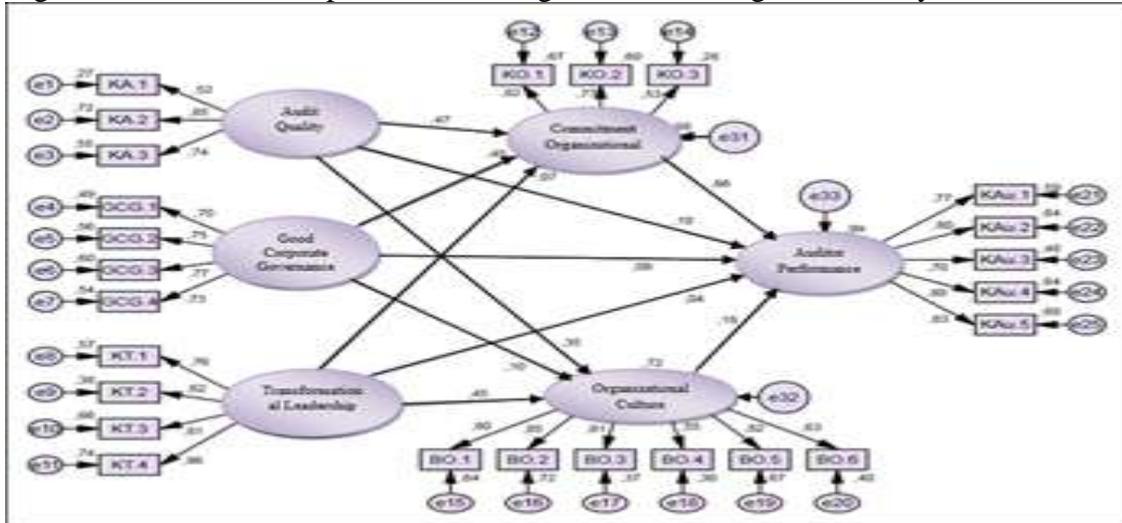


Fig. 1. SEM Test Results

Table 1. The goodness of Fit and Cut off values

The goodness of Fit Indices	Cut-off Value	Model Test Results	Remarks
Chi-square	small	479.857	Marginal
Probability	$\geq 0.05$	0.069	Good fit
Chi-square			
CMIN/DF	$\leq 2.00$	1.839	Good fit
GFI	$\geq 0.90$	0.92	Good fit
AGFI	$\geq 0.90$	0.942	Good fit
RMSEA	$\geq 0.08$	0.075	Good fit
TLI	$\geq 0.95$	0.970	Good fit
CFI	$\geq 0.95$	0.978	Good fit

Source: Primary data processed, 2019

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

Table 2. Influence Test Results Audit Quality, Governance and Transformational Leadership towards Organizational Commitment

Exogenous Variables	Endogenous Variables	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

Source: Primary data processed, 2019

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

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

Table 3. Testing Results of the Effects of Audit Quality, Governance and Transformational Leadership on Organizational Culture

Exogenous Variables		Endogenous Variables	Standardized Regression Weight	Estimate	SE	CR	p
Audit Quality	→	Organizational Culture	0.354	0.548	0.311	1.764	0.03
Governance	→	Organizational Culture	0.098	0.108	0.156	0.691	0.047
Transformational Leadership	→	Organizational Culture	0.447	0.445	0.145	3.608	0.002

Source: Primary data processed, 2019

The results showed that audit quality, governance and transformational leadership had a positive and significant effect on organizational culture with a p-value indicating less than 0.005. The results of testing the hypothesis of the influence of audit quality, governance and transformational leadership on auditor performance are as follows:

Table 4. Testing Results of the Effects of Audit Quality, Governance and Transformational Leadership on Auditor Performance

Exogenous Variables		Endogenous Variables	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

Source: Primary data processed, 2019

The results showed that audit quality, governance and transformational leadership had a positive and significant effect on auditor performance with a p-value indicating less than 0.05. The results of testing the hypothesis of the effect of organizational commitment and organizational culture on auditor performance are as follows:

Table 5. Testing Results the Effect of Organizational Commitment and Organizational Culture on Auditor

Exogenous Variables		Endogenous Variables	Standardized Regression Weight	Estimate	SE	CR	p
Organizational Commitment	→	Auditor Performance	0.656	0.693	0.321	2.156	0.031
Organizational Culture	→	Auditor Performance	0.183	0.241	0.119	2.022	0.043

Source: Primary data processed, 2019

The results showed that organizational commitment and organizational culture had a positive and significant effect on auditor performance with a p-value indicating less than 0.05. The results of testing the hypothesis of the influence of audit quality, governance and transformational leadership on auditor performance through organizational commitment are as follows:

Table 6. Testing Results of the Effects of Audit Quality, Transformational Governance and Leadership on Auditor Performance through Organizational Commitment

Exogenous Variables	Endogenous Variables	Direction Line	Endogenous Variables	Direct Effect	Indirect Effect	Total Effect	Remarks
Audit Quality	→ Organizational Commitment	→	Auditor Performance	0.099	$0.47 \times 0.66 = 0.31$	0.41	Intervening
Governance	→ Organizational Commitment	→	Auditor Performance	0.077	$0.45 \times 0.66 = 0.30$	0.38	Intervening
Transformational Leadership	→ Organizational Commitment	→	Auditor Performance	0.040	$0.07 \times 0.66 = 0.046$	0.086	Intervening

Source: Primary data processed, 2019

The results showed that audit quality, governance and transformational leadership had a positive and significant effect on the performance of auditors through organizational commitment with a total effect greater than the direct influence, which means that organizational commitment was successful as an intervening variable. The results of testing the hypothesis of the influence of audit quality, governance and transformational leadership on auditor performance through organizational culture are as follows:

Table 7. Testing Results of the Effects of Audit quality, governance and transformational leadership on auditor Performance through Organizational Culture

Exogenous Variables	Endogenous Variables	Endogenous Variables	Direct Effect	Indirect Effect	Total Effect	Remarks
Audit Quality	→ Organizational Culture	→ Auditor Performance	0.099	$0.35 \times 0.18 = 0.06$	0.16	Intervening
Governance	→ Organizational Culture	→ Auditor Performance	0.077	$0.10 \times 0.18 = 0.02$	0.10	Intervening
Transformational Leadership	→ Organizational Culture	→ Auditor Performance	0.040	$0.45 \times 0.18 = 0.08$	0.12	Intervening

Source: Primary data processed, 2019

The results showed that audit quality, governance and transformational leadership had a positive and significant effect on the performance of auditors through organizational culture with a total influence greater than the direct influence which meant that organizational culture was successful as an intervening variable.

## 5. DISCUSSION

Based on the results of audit quality research, governance and transformational leadership have a significant influence on organizational commitment. This shows that the better the audit quality is reflected in the high competence with the level of education and expertise, the commitment of the auditor is also getting stronger, this finding strengthens research from [27], [20] the better the governance with high accountability the auditor's commitment is also getting better, this finding strengthens the research of [4] the better the transformational leadership with the organizational mission applied to the public accounting firm to provide the best audit services, the auditor's commitment is also stronger and better, this finding strengthens the research from [16] that transformational leadership has a significant influence on performance.

Based on the results of research it is proven that audit quality, governance and transformational leadership have a significant influence on organizational culture. The better the quality of audits with the more competent and a high degree of independence, the culture of auditors will increasingly maintain achievement and have a long-term goal of the survival of the organization

of public accounting firms. Good governance will also maintain the organization's achievements and maintain the viability of the organization of public accounting firms. Transformational leadership based on the vision and mission to achieve the organizational goals of the public accounting firm can also improve the office culture to always excel in conducting audits following audit standards and accounting standards in achieving both short-term and long-term survival with the strength of partners/managers in taking a decision. The findings of this study reinforce the research of [22], [23], [24] that audit quality, governance and transformational leadership influence organizational culture.

Based on the results of the study proved that audit quality, transformational leadership governance has a significant effect on auditor performance. The application of audit quality following audit standards in audit professionals, standards of fieldwork (audit process) and reporting standards (audit results) will be able to influence the performance of auditors both in the quality of the auditor's report and quantity will be able to increase the auditor's reputation so that it is liked by the client. Governance with accountability will also improve audit performance in the timeliness of reporting. Transformational leadership following the organization's vision and mission will improve audit performance in achieving audit quantities. The findings of this study reinforce research from [4], [7], [5], [21], [24] that audit quality, governance transformational governance and leadership have a significant influence on auditor performance. Based on the results of the study it was proven that organizational commitment and organizational culture had a significant influence on auditor performance. The organizational commitment that is formed from the high loyalty of the auditors will be able to improve auditor performance, while the organizational culture of a public accounting firm where partners/managers have the power to make decisions will be able to improve auditor performance.

The findings of this study strengthen research from [16], [24], [26] that organizational commitment and organizational culture significantly influence auditor performance and support research from [18].

Direct or indirect influence due to the existence of good audit quality, good governance, leadership following the organization's mission will improve audit performance through a strong commitment from the Public Accountant in the Public Accounting Firm. Audit quality includes competence, expertise and training, experience, independence, compliance with internal control systems, audit evidence, client financial reporting following accounting standards, and favorable opinions. Governance includes transparency, fairness, accountability, responsibility, and leadership following the organization's vision and mission. The findings of this study reinforce research from [20] that audit quality has a significant influence on organizational commitment. [4] states that governance has a significant influence on organizational commitment, [4] states that leadership influences auditor performance through organizational commitment.

Direct or indirect influence because with good quality, high governance and leadership based on the vision and mission of the organization will improve audit performance through organizational culture. This study reinforces the research of [22] that audit quality has a significant influence on organizational culture. [23] said that governance has a significant influence on organizational culture, [24] also said that transformational leadership has a significant influence on organizational culture. This study supports the research of [4] regarding the effect of independence, leadership and culture on auditor performance.

## 6. CONCLUSION AND LIMITATION

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

This research is useful for auditors in auditing client financial statements to comply with public accounting standards so that audit quality can be achieved, and implementing good corporate governance so that performance can be achieved following the vision and mission of the organization, leadership following the vision and mission of the organization, organizational commitment with high loyalty, and organizational culture that has the power to make decisions by partners/managers so that auditor performance will be better.

The impact of this research is partners/managers will provide improvements in organizing public accounting firms and provide facilities to auditors who conduct audits in the field to be able to work optimally following auditing standards and financial accounting standards in force in Indonesia to achieve more perform well.

This research is limited to audit quality, governance and strategic leadership towards auditor performance through organizational commitment and organizational culture in public accounting firms in Malang and Surabaya, East Java, Indonesia.

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