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Determinants of Job Satisfaction and Performance of Auditors: A Case Study of Indonesia

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Abstract

Auditor performance is a very significant element for a public accounting firm. If the auditors are able to carry out their work according to the expectations, the service to the client will be maximized. The main purpose of this study is to analyze the factors (i.e., leadership style, job satisfaction, continuance, affective, and normative commitment) that affect job satisfaction and auditor performance. The sample is auditors who worked in a public accounting firm in Semarang. Data collection is conducted using a structured questionnaire, which is analyzed by applying multiple regression. The results of the study show that 1) leadership style has a positive effect on job satisfaction; 2) continuance and affective commitment have a positive effect on job satisfaction; 3) normative commitment has no effect on job satisfaction; and 4) job satisfaction has a positive effect on auditor performance.

Keywords: leadership style; organizational commitment; job satisfaction; auditor performance.

1. Introduction

The public accounting firm is an organization that aims to provide services to clients. The service is carried out by the auditor so that the auditor plays a very important role. Auditors are very valuable assets for public accounting firms. Partners of public accounting firms should create conditions to encourage their auditors to provide the best performance. It is possible for auditors to feel bored in conducting audit assignments. This feeling of saturation can result a decrease in auditor performance.

Auditors sometimes face difficult circumstances, specifically when the client will immediately issue audited financial. This condition causes the auditor feel a depressed position. However, auditors must be able to manage time well in order to carry out tasks according to audit standards and follow all stages of audit procedures. This is done because the auditor is required to make good professional considerations in order to be able to provide the right view in the assignment. The auditor should always remember that the views given will be used by users as a basis for making decisions. Therefore, auditors are required to work objectively in order to provide views that are appropriate to the clients.

Performance is a very important element for an auditor. Performance is often used as a basis for assessing the accuracy of auditors in carrying out audit assignments. Auditors who do not show good performance can receive sanctions and even losing their jobs. Conversely, if the auditor can carry out the work in accordance with the assignment, there will be wide opportunities to maintain membership in the organization. On the basis of good performance, auditors can also get the opportunity to be promoted to a higher level.

Several years ago, there were cases caused by violations of the code of ethics, audit standards and low auditor performance such as Enron and Anderson accounting firm, PT KAI, and BRI branch Jambi in 2010 that have an impact on the poor reputation of public accounting firms. On the basis of the explanation

above, this research is important to do to test various factors that influence auditor performance.

Job satisfaction is one of the factors that can influence auditor performance. The higher employee satisfaction to the work, the more it will affect the performance. When employees feel satisfied with their work, employees have positive thoughts about the work. This condition will encourage them to show the best performance. Some studies have found that job satisfaction has a positive effect on employee performance (Javed, 2014; Owusu, 2014, 2014; Robbins & Judge, 2013; Singh & Jain, 2013).

Leadership style is a factor that has an effect on job satisfaction. Leadership style is a way used by leaders to direct subordinates to achieve organizational goals. The more suitable of employee towards the leadership style, the more job satisfaction will be increased. Conversely, if the auditor feels uncomfortable to the leadership style, it will cause dissatisfaction with the job. Some studies find leadership styles have a positive effect on job satisfaction (Bateh & Heyliger, 2014; Joo & Ready, 2012; Long, Yusof, Kowang, & Heng, 2014; Mehrad & Fallahi, 2014; Siddiqui & Jamil, 2015; Sun, Gergen, Avila, & Green, 2016).

Another factor that can influence auditor job satisfaction is organizational commitment. Organizational commitment is defined as the relative strength of individual identification of the organization and its involvement in the organization (Parker & Kohlmeyer, 2005). Previous research examined the effect of organizational commitment on satisfaction by finding that organizational commitment has a positive effect on job satisfaction (Adekola, 2012; Anis, Rehman, Rehman, Khan, & Humayoun, 2011). Different results found that organizational commitment had no effect on job satisfaction (Gangai & Agrawal, 2014).

This study will examine the effect of three dimensions of organizational commitment (i.e., affective, normative and continuance) on job satisfaction. Affective commitment is related to emotional, identification, and employee involvement in an organization. Employees with high affective commitment, they

continue to join the organization because of the desire to remain a member of the organization (Tet & Meyer, 1993). Normative commitment is the feeling of employees about the obligations that must be given to the organization. Employees continue to join the organization because they think that is what they should do as employees; Continuance commitment is an employee's perception of the benefits of joining an organization and the losses that will be faced if leaving the organization. Employees need an organization because if they leave it, they will suffer losses.

Some studies that examine the effect of three dimensions of organizational commitment find that effective commitment, normative commitment, and continuance commitment positively influence auditor job satisfaction (Hadijah, 2012). However, Setiawan & Ghozali (2013) found that affective commitment only affects job satisfaction while the other two dimensions have no effect.

Based on the research and phenomena gap of the previous study, this research is important to investigate. The main purpose of this study is to examine the effect of (1) leadership style on job satisfaction, (2) affective commitment on job satisfaction, (3) normative commitment on job satisfaction, (4) continuance commitment on job satisfaction; and (5) job satisfaction on auditor performance.

2. Literature Review

2.1. Attribution Theory

Attribution theory states how a person explains the causes of the behavior of others and himself. The cause of someone doing something can be derived from internal (dispositional attribution) and external (situational attribution) (Luthans, 2005). Internal causes tend to lead to aspects of individual behavior or something that already exists in a person such as personal nature, self-perception, ability, and motivation. External causes are more directed towards the environment such as social conditions, social values, and community views. On the basis of the theory, the actions of an auditor to provide the best performance for the organization can be caused by the internal factors of the individual concerned and environmental factors.

2.2. Leadership Style

Leadership style is a way to influence others so that the person is willing to do the will of the leader to achieve organizational goals (Luthans, 2005). Robbins & Judge (2013) argue that leadership style is basically the embodiment of three components, namely the leader itself, subordinates, and situations in which the leadership process is realized. Starting from these thoughts, leadership styles can influence other people or groups to do work that has been set to the maximum in accordance with the goals of the organization. The organization will run well if the leader has the skills, and has skills such as technical skills, understanding of human and conceptual attitudes.

2.3. Organizational Commitment

Parker & Kohlmeyer (2005) define organizational commitment as the relative strength of individual identification of an organization and involvement in an organization. There are several approaches to the definition of organizational commitment, namely, approaches based on attitudinal commitment and behavioral based approaches (Meyer & Allen, 1991). Tet & Meyer (1993) describes the two approaches as follows. Attitudinal commitment focuses on the process of how a person thinks about his relationship with the organization or determines his attitude towards the organization. While behavioral commitment relates to the process in which individuals feel bound to a particular organization and overcome every problem they face.

Meyer & Allen (1991) formulated three dimensions of commitment in the organization, namely: affective, continuance, and normative. Affective commitment describes the emotional relationship of members to the organization, identification with the organization, and the involvement of members with organizational activities. Members of the organization with high affective commitment will continue to be members of the organization because they really have a desire for it. Continuance commitment to discuss awareness of organizational members will suffer losses if they leave the organization. Normative commitment describes the feeling of attachment to continue to be in the organization. Members of organizations with high normative commitments will continue to be members of the organization because they feel they should be within the organization (Meyer, Stanley, Herscovitch, & Topolnytsky, 2002).

2.4. Job Satisfaction

Robbins & Judge, (2013) explain that job satisfaction describes whether or not someone likes the various dimensions of the work done. According to Davis & Newstorm (2006), job satisfaction is a set of feelings about whether or not employees work. Luthans (2011) defines job satisfaction as a happy emotional state or positive emotion that comes from evaluating one's work or work experience. According to Handoko (2011), job satisfaction is a pleasant or unpleasant emotional state in which employees view their work. Positive emotions a person has towards work are obtained from work experience. The pleasure felt by employees will have an effect on a positive attitude for these employees. If an employee feels satisfied at work, they will feel happy, safe and comfortable to keep working for the organization so that they can provide the best performance.

2.5. Auditor Performance

Mulyadi (2010) defines auditor performance as a public accountant who conducts objective audit assignments on the financial statements of another firm with the aim of determining whether the financial statements present fairly in accordance with generally accepted accounting principles, in all material matters, and results of operations firm. Blumberg & Pringle (1982) suggested that individual performance is a function of three dimensions, namely desire, capacity, and possibility. Desire is a motivator that encourages employees to perform tasks well within the organization. Capacity is the ability, skill, and energy that an individual has to carry out the work assigned to him. Meanwhile, it is likely a work environment factor that facilitates performance. Based on the basis of the definition, it can be concluded that when employees have the motivation to carry out the tasks carried out in the organization and the employee has the ability to carry out these tasks, a good performance will be created. Good performance will be maximized if facilitated by the organization.

3. Hypotheses Development

3.1. Leadership Style and Job Satisfaction

Leadership style is a way to influence others so that the person is willing to do the will of the leader to achieve organizational goals (Luthans, 2005). If employees feel that they are compatible with the leadership style, they can carry out their duties well so that employees become more pleased with the job. The feeling of this employee will give positive emotions to the work and have an impact on increasing job satisfaction. Several studies have found that leadership styles influence job satisfaction (Bateh & Heyliger, 2014; Fitriany, Gani, Siregar, Marganingsih, & Anggraita, 2011; Joo & Ready, 2012; Long et al., 2014; Mehrad & Fallahi, 2014; Siddiqui & Jamil, 2015; Sun et al., 2016; Wikaningrum, Udin, & Yuniawan, 2018). Therefore,

H1: Leadership style has a positive effect on job satisfaction

3.2. Affective Commitment and Job Satisfaction

Affective commitment describes the emotional relationship of members to the organization, identification with the organization, and involvement of members with activities in the organization (Meyer & Allen, 1991). Members of organizations that have high affective commitment will always try to maintain membership in the organization because they really want it. The auditor will reflect psychologically attachments to the organization that employs him by always being present in the office and happy to work. Auditors who have a high affective commitment tend to have a professional attitude and ultimately can increase job satisfaction. Some studies have found that affective commitment has a positive effect on job satisfaction (Hadijah, 2012; Setiawan & Ghozali, 2013). Therefore,

H2: *Affective commitment has a positive effect on job satisfaction*

3.3. Continuance commitment and Job Satisfaction

Continuance commitment related to the awareness of organizational members will suffer losses if they leave the organization. Members of the organization will always maintain their membership because they feel they need to be members of the organization (Meyer et al., 2002). Auditors with high continuance commitment will continue to maintain membership in the organization because they have the awareness that they will suffer large losses if they leave the organization. The higher the continuance commitment held by the auditor, the higher the perceived job satisfaction. Research conducted by (Hadijah, 2012; Setiawan & Ghozali, 2013) found that continuance commitment had a positive effect on auditor job satisfaction. Therefore,

H3: *Continuance commitment has a positive effect on job satisfaction*

3.4. Normative Commitment and Job Satisfaction

Normative commitment describes the feeling of attachment to continue to be in the organization. Individuals with high normative commitment will always try to maintain membership in the organization because they feel there is an obligation (Meyer et al., 2002). This feeling will motivate the auditor to behave well and take appropriate actions, fulfill obligations properly in the organization so that the auditor will be more satisfied with his work. The auditor believes that it has become the duty and obligation of an employee to remain loyal to the public accounting firm where they work. Auditor awareness of the responsibility for maintaining membership in the organization can result in the emergence of positive attitudes towards work so that job satisfaction will increase. Research conducted by Hadijah (2012); Setiawan & Ghozali (2013) found that normative commitment negatively affected job satisfaction. Therefore,

H4: *Normative commitment has a negative effect on job satisfaction*

3.5. Job Satisfaction and Auditor Performance

Job satisfaction is defined as a positive feeling in a job, which is the result of the evaluation of various aspects of the work done (Robbins & Judge, 2013). An employee who feels satisfied with his job must be a productive employee. Someone who is happy or satisfied with his job will have more work motivation, work harder, be more efficient in doing work and ultimately have better performance (Fitriany et al., 2011). If the employee is satisfied with his job, the employee is more positive about his job. This condition will cause employees to be more happy to do a good job and ultimately result in increased employee performance. However, if employees feel dissatisfied with their work, it will result in a decrease in employee per-

formance (Fitriany et al., 2011). Some studies have found job satisfaction has a positive effect on performance (Akbar, Udin, Wahyudi, & Djastuti, 2018; Fitriany et al., 2011; Khan, Nawaz, Aleem, & Hamed, 2012; Mahdi, Zin, Nor, Sakat, & Naim, 2012; Sutanto & Gunawan, 2013; Udin, Handayani, Yuniawan, & Rahardja, 2017). Therefore,

H5: *Job satisfaction has a positive effect on auditor performance*

4. Research Methods

4.1. Sample

The sample in this study was 82 auditors working in public accounting firms in Semarang. To determine the sample, this study uses a purposive sampling, with the criteria that the auditor has worked in a public accounting firm for 2 years. The reason for doing this criterion is that auditors who work less than two years do not have an attachment to a public accounting firm, so that commitment to the organization cannot be detected. Data collection is done using a questionnaire that is directly distributed to respondents.

4.2. Measurement

Consideration leadership style is measured by using instruments developed by (Gibson, Ivancevich, & Donnelly, 1996) namely supervisors who are close to subordinates, mutual trust between superiors and subordinates, superiors appreciate subordinate ideas, superiors appreciate criticism from subordinates, and superiors communicate open and pleasant with subordinates. *Affective commitment* is measured using instruments from (Meyer & Allen, 1991) namely happiness in the organization, pride in the organization, attachment to the organization. *Continuance commitment* is measured using instruments from (Meyer & Allen, 1991) namely attachment to the organization, ownership of the organization, dependence on the organization. *Normative commitment* is measured using instruments from (Meyer & Allen, 1991) namely commitment to the organization, loyalty to the organization, loyalty to the organization. *Job satisfaction* is measured using the job descriptive index instrument adopted from the job satisfaction survey by (Spector, 2001) namely salary, promotion, benefit, communication, and co-workers. *Auditor performance* is measured using instruments developed by (Kalbers & Fogarty, 1995).

4.3. Data Analysis

The collected data is first tested for validity by using factor analysis, while the reliability test is done by looking at the Cronbach alpha value. The next step to do the analysis is using multiple regression.

5. Results

Descriptions of respondents in this study are shown based on gender, work experience, and level of education.

Classification	Number of respondents	Percentage
Female	54	65.85
Male	28	34.15

Table 1. Gender of Respondents

Table 1 shows that the number of female respondents was 54 people or 65.85%, while male respondents were 28 people or 34.15%. From this description, it can be described that the female auditors who participated in this study were more than the male auditors.

Table 2 shows that there are 41 auditors have work experience of 2-5 years or 50%. Respondents with a work period of 6-9 years were 32 people or 39.02%. The respondents with a

work period of more than 10 years are 9 people or 10.98%.

Classification	Number of respondents	Percentage
2-5 years	41	50.00
6-9 years	32	39.02
> 10 years	9	10.98

Table 2. Work Experience of Respondents

Table 3 shows that respondents who have diploma education levels are 26 people or 31.71%. Undergraduate education level is 48 people or 58.54%, while respondents with S2 education level are 6 people or 7.32%, while the number of respondents who have S3 education level is 2 people or 2.43%. Based on the explanation, it can be seen that respondents with undergraduate education were the ones who participated most in this study.

Classification	Number of respondents	Percentage
Diploma	26	31.71
S1	48	58.54
S2	6	7.32
S3	2	2.43

Table 3. Educational Levels of Respondents

5.1. Analysis of Multiple Linear Regression

This study uses regression analysis to examine the effect of leadership style, affective commitment, continuance commitment, and normative commitment on job satisfaction and performance.

Variable	Coefficients Beta	T	Sig	Result
Leadership style	.311	2.903	.005	Accepted
Affective commitment	.157	1.909	.021	Accepted
Continuance commitment	.065	.911	.015	Accepted
Normative commitment	.611	8.343	.053	Rejected

Table 4. Hypothesis Testing of Model 1

Table 4 shows that leadership style, affective commitment, and continuance commitment positively influence auditor job satisfaction. The normative commitment has no effect on job satisfaction.

Table 5 shows that job satisfaction has a positive effect on auditor performance.

Variable	Coefficients Beta	T	Sig	Result
Job satisfaction	.206	4.107	.000	Accepted

Table 5. Hypothesis Testing of Model 2

6. Discussion

6.1. Leadership Style and Job Satisfaction

The test results show that the consideration leadership style has a positive effect on auditor job satisfaction. This can be explained if leaders are friendly, trust each other, respect subordinates, open and pleasant can have a positive effect on auditor job satisfaction. If the auditor feels suitable with the leadership style of his leader, they can carry out their duties properly so that the auditor has a sense of pleasure in carrying out his duties and has a positive perception on the job. The auditor's pleasure and positive thoughts on work will lead to increased job satisfaction. This is because the auditor performs tasks sometimes encountered obstacles, but if the leader gives full trust, respect, and communicate openly and pleasantly to the subordinates, the auditor can overcome these obstacles and finally be able to carry out their duties properly.

This finding supports attribution theory which states that a person's behavior will be influenced by internal and external factors. Leadership style is an external factor because it originates from outside the auditor, it turns out able to increase job satisfaction. If the auditor feels suitable with the leadership style of his superiors, it will cause the auditor to have the perception that the work carried out is fun so as to increase satisfaction with the job. The results of this study support research (Bateh & Heyliger, 2014; Fitriany et al., 2011; Joo & Ready, 2012; Long et

al., 2014; Mehrad & Fallahi, 2014; Siddiqui & Jamil, 2015; Sun et al., 2016; Yuniawan, Putri, and Udin, 2017) who find leadership style influences job satisfaction.

6.2. Affective Commitment and Job Satisfaction

The results of examining the effect of affective commitment on job satisfaction showed a positive effect. This finding shows that if auditors have a sense of happiness in the organization, pride in the organization, and attachment to the organization can affect auditor job satisfaction. The higher the feeling of happiness felt by auditors in the organization will result in more pleased with the work they have. The pride of an auditor joins the organization, and the more attached to the organization will lead to a positive perception of the work done. The auditor's happiness and pride at work will increase satisfaction with work. All these feelings will encourage an auditor to exert greater energy for the organization so that the perceived job satisfaction will be higher.

This finding supports attribution theory which states that internal and external factors can influence a person's behavior. Affective commitment which is an internal auditor factor is proven to influence auditor job satisfaction. If the auditor feels happy to be part of the organization, they will feel happy to carry out the work given to him and try to carry out the work with a sense of pride for the development of the organization resulting in an increase in auditor job satisfaction. These results support the research conducted by Hadijah (2012); Setiawan & Ghazali (2013) who found that affective commitment has a positive effect on job satisfaction.

6.3. Continuance commitment and Job Satisfaction

Based on the results of processed data, it can be seen that continuance commitment has a positive effect on auditor job satisfaction. When the auditor has a sense of attachment to the organization, has an organization, and there is a dependency on the organization will have an effect on job satisfaction. These feelings arise because of awareness of the loss that will be experienced when leaving the membership of the organization. This awareness will encourage the auditor to carry out the work that is his responsibility so that he does not suffer losses. When the auditor is able to do each assignment in accordance with the expectations of the firm will cause a sense of pleasure and positivity in the job.

This finding supports attribution theory which states that a person's behavior will be influenced by internal and external factors. Continuance commitment is an internal auditor factor that is able to increase auditor job satisfaction. The higher the awareness of an auditor to experience a loss when breaking away from the organization where they work will motivate the auditor to carry out the work properly so that auditor satisfaction will also increase. The results of this study support the research conducted by Hadijah (2012); Setiawan & Ghazali (2013) who found that continuance commitment had a positive effect on auditor job satisfaction.

6.4. Normative Commitment and Job Satisfaction

Test results show normative commitment does not affect auditor job satisfaction. This means that if the auditor persists in the firm simply because he feels it is an obligation alone does not affect the auditor's job satisfaction. Even though auditors are committed to the organization, loyal to the organization, and loyal to the organization, creative ideas are not created because they think they should do the work given by the firm.

This finding cannot support attribution theory which states that a person's behavior will be influenced by internal and external factors. Employees who value and identify organizational goals tend to have better performance than employees who only follow obligations. The results of this study support the research conducted by (Hadijah, 2012).

6.5. Job Satisfaction and Auditor Performance

The results of this study indicate that job satisfaction has a positive effect on auditor performance. Auditors who feel satisfied with their work will carry out their tasks more productively. An auditor who is happy or satisfied with his job will have more motivation to work harder, be more efficient and ultimately have better performance (Fitriany et al., 2011). If the auditor feels satisfied with his work, the auditor will be more positive in assessing his work. This will encourage the auditor to issue the best ideas in carrying out their duties. Thus the task can be done better and more effectively so that its performance will also increase.

This finding supports attribution theory which states that a person's behavior will be influenced by internal and external factors. Job satisfaction which is an internal auditor factor is proven to have a positive effect on auditor performance. Internal factors within the auditor will motivate the auditor to be more enthusiastic in working so that his performance will increase. This study supports the results of the study of Fitriany et al. (2011); Javed (2014); Owusu (2014); Singh & Jain (2013); Sulistiyani, Udin, and Rahardja (2018) which found that job satisfaction has a positive effect on employee performance.

7. Conclusion

The conclusions of this study are as follows: 1) leadership style has a positive effect on job satisfaction. This means that if a leader has friendliness attitude, respect for subordinates, open and pleasant can have a positive effect on job satisfaction; 2) Affective commitment has a positive effect on job satisfaction. If the auditor feels emotionally bound, happy, and proud of the public accounting firm will cause more satisfied with the job; 3) Continuance commitment has a positive effect on job satisfaction. If the auditor feels more loss if he has to leave the public accounting firm, he will encourage the auditor to work harder. This condition will result in a higher level of auditor satisfaction at work; 4) Normative commitment has no effect on job satisfaction. This finding indicates that if the auditor feels that carrying out the task only to abolish obligations, it will not have an impact on job satisfaction; 5) Job satisfaction has a positive effect on auditor performance. This finding implies that the higher auditor satisfaction with the work will impact on increasing enthusiasm in work so that the auditor performance will be higher.

The limitation of this study is no interviews were conducted to the respondents so that the respondents' background in choosing answers could not be clarified. Researchers also have not included all variables that influence job satisfaction. Based on this, further research can add other variables that might influence work satisfaction such as culture, training, and task complexity.

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