

Analysis of The Effect of Indendence and Organizational Commitment on Auditor Performance at The Jayapura City Inspectorate Office

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ABSTRACT

This study aims to obtain empirical evidence and analyze the effect of organizational commitment on auditor performance at the Jayapura City Inspectorate Office. This research is a type of research that tests hypotheses that aims to examine the relationship between the dependent variable, namely auditor performance, with the independent variables of organizational commitment and independence. In data collection, questionnaires were used as the main instrument through field studies at the Jayapura City Inspectorate Office of Papua Province. Research is descriptive with a quantitative approach, focusing on analyzing numerical data to get accurate conclusions. The research period was carried out for 3 months, from November 2023 to January 2024, involving all auditors at the Jayapura City Inspectorate Office. The results showed that increasing organizational commitment and auditor independence at the Jayapura City Inspectorate Office significantly contributed to improving auditor performance.

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1. INTRODUCTION

Minister of Home Affairs Regulation Number 64 of 2007 discusses the role and function of inspectorates at the provincial, district, or city levels. Article 4 states that the inspectorate, in carrying out the task of supervising government affairs, has the functions of planning supervisory programs, formulating policies and supervisory facilities, as well as inspecting, probing, testing, and assessing supervisory duties. This role is considered as a reference to improve performance, transparency, and accountability in state financial management, which can be realized through the regulation

and implementation of an internal control system supervised by the Government Internal Supervisory Apparatus (APIP).

An auditor with integrity will act honestly and decisively, considering facts without regard to personal interests. The objectivity of an auditor demands fair action without being influenced by pressure or requests from certain parties or their personal interests. The independence of an auditor guarantees his in influence by external forces in considering the fact of the examination. The code of ethics supports the public's assessment of the extent to which an auditor adheres to professional ethical standards. Public accountants, in conducting

examinations, must gain the trust of clients and users of financial statements, proving the fairness of financial statements in accordance with their respective interests. In providing opinions, public accountants must maintain their independence from the interests of clients, users of financial statements, and personal interests.

Independence is the second general standard of three auditing standards set by the Indonesian Institute of Accountants (IAI) which states that in all matters related to assignments, independence in mental attitude must be maintained by auditors. This means that the auditor should be in a position that does not take sides with anyone because he carries out his work in the public interest. Independence can also be interpreted as honesty in the auditor in considering facts and the existence of objective impartial considerations in the auditor in formulating and expressing his opinion[1]

An auditor who does not have or has lost his independence as an auditor can be believed that the auditor will not be able to produce satisfactory performance results, then that way the trust of the public will just disappear towards the auditor. The success or failure of the auditor to carry out his role depends on his performance. Maximum performance can be achieved if quality human resources are available. Cases of violations of independence attitudes committed by the company's public accountants, especially those related to the use of bond issuance proceeds that cannot be substantiated. If the fact that public accountants participate in manipulating the financial statements, then the independence of the auditor should be questioned again.

In 2022, there are several findings related to budget misuse, including (1) Direct use of non-capitation national health insurance income and health service distribution income, (2) Scholarship spending at the Jayapura City Education Office of Rp. 102,270,000 which is not on target, (3) The standard work unit on official travel and the cost of meeting package activities outside the office has not guided Presidential Regulation

No. 33 of 2020, (4) Volume shortfall for the implementation of two work packages at BPBD and PUPR Office amounting to Rp. 287,952,441.72, (5) The current portion of the installment sales bill amounting to Rp. 270,630,716 has not been made to transfer the collection management to the state receivables affairs committee (PUPN), and (6) Security and administration of regional property is inadequate.

If an auditor violates ethics, his license can be revoked. Research on Professionalism, Competence, Organizational Commitment, Independence, and Integrity of Auditors at the Ngawi District Inspectorate concluded that independence has a positive effect on auditor performance. Conversely, research on the Effect of Competency and Independence on the Performance of East Luwu District Government Auditors states that independence negatively affects auditor performance. [2] The difference in this study lies in the object studied, while the similarity is a variable of independence and organizational commitment. Auditors with organizational commitment believe that events, both positive and negative, occur as a consequence of one's own actions or deeds. Auditors with internal influence will act more effectively in an environment where they can control their own actions. While auditors with have higher performance on structured companies than unstructured companies. The external auditor believes that events in his life are beyond his control and his life is influenced by fate, luck, chance, and trusts more forces outside of himself. Auditors with the influence of external independent will act better if more control is exercised on them.

Research entitled The Effect of Independence, Organizational Commitment, Leadership Style and Understanding of Good Governance on Government Auditor Performance. The results showed that organizational commitment affects the performance of auditors at Semarang City Public Accounting Firm. This research is different from the research while the research conducted research entitled The Effect of Independence and Organizational

Commitment on Auditor Performance (Study at the North Sulawesi Provincial Inspectorate). The results of his research show that independence negatively affects auditor performance. The difference in this study is the object studied, while the similarity lies in the variables of independence and organizational commitment [3][4].

2. LITERATURE REVIEW

2.1 Auditor Performance

Performance is the result of work achieved by a person or group in the company in accordance with their respective responsibilities and authorities to achieve company goals legally and ethically. Performance is an employee related to his duties and responsibilities to the organization based on spiritual, intelligent, emotional intelligence and intelligence turning constraints into physical opportunities and skills directed to the utilization of resources provided by the organization contributing the fruits of its work. Performance is a picture of efforts to realize the goals, objectives, mission, and vision of the organization through the level of achievement of task implementation in an organization. The measure used in determining performance is a description of the level of achievement of goals and objectives that have been set by considering indicators of input, output, outcome, benefit, and impact measured by quantitative and qualitative measures [5].

Auditors perform their duties, often facing conflicts of interest with company management that wants to demonstrate success through high profits. Management can exert pressure to have financial statements prepared according to their wishes, causing auditors to face a dilemma between complying with professional standards or following client wishes in order to maintain duties. In addition, competition between Public Accounting Firms (KAP) is getting tighter because the growth of KAP is faster than the growth of companies, while many companies experience mergers, acquisitions, or bankruptcy, making it

difficult for KAP to get new clients and reluctant to let go of existing clients.

The auditor's ability to cope with client pressure is also affected by the client's financial condition. Clients who have strong financial conditions can provide substantial audit fees and can also provide good facilities for auditors. In addition, the probability of bankruptcy of clients who have good financial conditions is relatively small and, in this situation, auditors become less careful in conducting audits. Based on the description above, the auditor has a strategic position for both management and users of financial statements. In addition, users of financial statements have great confidence in the results of the auditor's work in auditing financial statements. Auditor performance is the action or implementation of audit tasks that have been completed by the auditor within a certain period of time [6].

2.2 Organizational Commitment

Organizational commitment greatly affects the performance of the auditor, which can be optimal if the auditor has high organizational commitment. The high movement of employees in Public Accounting Firms (KAP) often disrupts performance because new auditors need time to adapt. Auditors with high organizational commitment tend to be more satisfied with their jobs and less likely to look for other jobs. Although experience is not related to organizational commitment, job satisfaction from inside and outside employees can influence their decision to relocate. Research also shows that the organizational commitment of junior auditors is not necessarily lower than that of senior auditors. Organizational commitment is a term of organizational commitment, that is, it is an important behavioral dimension that can be used to assess the tendency of employees to persist as members of the organization. [7]Workers with high organizational commitment will tend to be more in line with the goals and values of the organization, willing to give more effort to the organization and strive to provide benefits to the organization. This shows that employees with

high commitment will be responsible for their work

There are many different definitions of commitment, but they all involve an individual's attachment to his or her work. Organizational commitment is a variable that reflects the degree of relationship that is considered to be owned by individuals to certain jobs in the organization. Organizational commitment as a psychological relationship between a person and his work that is based on affective reactions to the work. Furthermore, it is also said that someone who has a high organizational commitment will more strongly identify with the job and experience more positive feelings about his work. The emotional connection that a person feels to his job has an impact on the various work behaviors displayed and more importantly has an impact on the employee's desire to keep the job [8][9].

The three-component model of organizational commitment developed by Mayer, Allen & Smith consists of affective organizational commitment, continuity organizational commitment, and normative organizational commitment. The definition of each component of organizational commitment is as follows:[8]

- a. Affective organizational commitment (affective occupational commitment), namely commitment as an affective/psychological attachment of employees to their work. This commitment causes employees to stay at a job because they want to.
- b. Continuance occupational commitment leads to the calculation of gains and losses in employees in relation to their desire to keep or leave their jobs.
- c. Normative organizational commitment (normative occupational commitment), namely commitment as an obligation to stay in work. This commitment causes employees to

stay at a job because they feel obligated to do so and is based on beliefs about what is right and related to moral issues.

2.3 Independence

Auditor independence includes mental freedom from outside influences, honesty in consideration of facts, and objectivity in expressing opinions. The Indonesian Accountant Code of Ethics emphasizes the need to maintain integrity, objectivity, and independence. Auditors who can maintain their independence will remain focused on revealing facts in the examination. The auditor's independence aspect involves honesty in facts, appearance judged by others, and professional prowess.

According to, there are four types of risks that can undermine the independence of public accountants, namely: [10]

- a. Self interest risk, which occurs when a public accountant receives benefits from the client's financial involvement.
- b. Self review risk, which occurs when a public accountant carries out a confidence service assignment that involves decisions made for the benefit of clients or carrying out other services that lead to products or considerations that affect
- c. Information that is the subject of discussion in the assignment of providing faith services.
- d. Advocacy risk, which occurs when the actions of public accountants become too closely related to the interests of clients.
- e. Client influence risk, which occurs when public accountants have a close continuous relationship with clients, including personal relationships that can result in intimidation by or excessive familiarity with clients.

2.4 Previous Research

Findings from several studies show that various factors, such as asset inventory, legal audit, asset valuation, asset control and

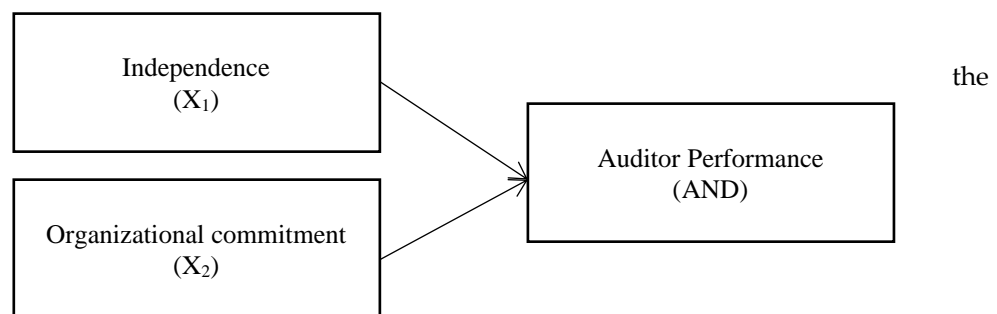
supervision, independence, competence, organizational commitment, leadership style, understanding of good governance, professionalism, and auditor integrity, have a positive or significant influence on auditor performance in the context of government. For example, research by highlights the positive and significant influence of these factors on the optimization of fixed asset management in Palembang City government. Conversely, research shows that organizational independence and commitment can negatively affect the performance of auditors at the North Sulawesi Provincial Inspectorate. These

findings provide important insights into factors that can affect the quality of audit results and the performance of auditors at various levels of government [11][4].

2.5 Frame of Thought

To illustrate the concept of the influence of independence that strengthens or weakens the relationship between, organizational commitment, independence and auditor performance can be made within a conceptual framework. The form of the conceptual framework can be described as follows:

Figure 1. Frame of Mind



The influence of indentation and organizational commitment is an independent variable, auditor performance is a dependent variable and. The factor that determines the success or failure of an organization in achieving its goals is the leadership style in the organization.

2.6 Hipotesis

1. The Effect of Independence on Auditor Performance

Independence is the main characteristic of an auditor which indicates a neutral attitude and is not influenced by other parties, becoming a critical requirement in the public accounting profession to build client and community trust. A high attitude of independence in an auditor has a positive impact on his performance, ensuring that work is carried out with integrity, in accordance with the facts found in

examination of reports, and adhering to professional ethical standards. Research conducted by and provides different views regarding the effect of independence on auditor performance. Ahadiati Rohmatiah found that independence had a positive effect on auditor performance, while Snow concluded that independence had a negative effect on government auditor performance. This difference may be due to variations in research objects, but both emphasize the role of organizational independence and commitment in the context of the quality of audit results. [2][12] As a hypothesis, the study proposes that

H1: Thereis a positive influence of independence on auditor performance.

2. *The Effect of Organizational Commitment on Auditor Performance*

Organizational commitment is an attitude that reflects employee loyalty to the organization, which is reflected in the expression of concern for success and an ongoing willingness to achieve organizational goals. The effect of organizational commitment on auditor performance is very significant, because the high organizational commitment indicates the auditor's love, involvement, and responsibility for his organizational duties, ensuring responsible completion of tasks. Research by shows that organizational commitment affects the performance of auditors at the Semarang City Public Accounting Firm, while research indicates that independence negatively affects the performance of auditors at the North Sulawesi Provincial Inspectorate. Although focusing on the variables of independence and organizational commitment, the differences in research objects show contrasting results. On this basis, a research hypothesis was proposed to examine the effect of organizational commitment on auditor performance [3][4].

H2: There is an influence of asset control and supervision on the optimization of fixed assets.

3. METHODS

The type of research to be carried out is the type of research with hypothesis testing (hypotheses testing). Hypothesis testing is carried out to see the causal relationship between the variables to be studied, namely between the dependent variable in the form of auditor performance with the independent

variable is, organizational commitment and independence. This study used primary data, namely data obtained directly through field studies using questionnaires consisting of several statements. The nature of this research is descriptive with a quantitative approach. Descriptive research is research that aims to describe the data collected in order to solve research problems. Where the data collected in the form of numbers are then analyzed and described to obtain true and accurate conclusions. This research was conducted at the Jayapura City Inspectorate Office of Papua Province on all auditors. The early research period is carried out for 3 months, starting from November 2023 to January 2024.

Population and Sample

A population is a group or a whole of people, events or things that researchers want to investigate. While the sample is the part of the population used to estimate population characteristics, the results of research using samples will be applied to the population in research at the Jayapura City Inspectorate Office which is still active as long as this study is carried out.

Sample Size Determination Technique

The sampling technique in this study was purposive sampling. The purposive sampling method that will be used as a sample in this study was obtained with the criteria of junior auditors who work < 3 years at the Jayapura City Inspectorate Office of Papua Province who are direct implementers and responsible for field work and will assess and junior auditors will assess their performance using self-evaluation. While senior auditors with a service period of > than 3 years.

Sampling Technique

The technique used in sampling is the Non-Probability Sampling technique using purposive sampling or using certain criteria. According to [13] what is meant by Non-Probability Sampling is a sampling technique that does not provide equal opportunities and opportunities for each population to become sampling, while what is meant by Purposive Sampling according to [13] is sampling using

certain criteria or considerations. Based on the sample criteria determined above, it is known that the number of auditors at the Jayapura City Inspectorate Office who meet these criteria, Where The samples used in this study were junior auditors at the Jayapura City Inspectorate Office who had worked <3 years as many as 12 people, while senior auditors with > tenure of 3 years were 38. Thus, the sample used in this study was as many as 50 auditors.

Data Sources

A data source is a subject from which data is obtained. Data sources are needed to support the implementation of research and at the same time to ensure success. In this case, the data needed in the research is obtained from two sources, namely primary data[14] and secondary data where primary data is data obtained directly by distributing questionnaires. Primary sources are data sources that directly provide data to researchers as data collectors. Primary data in this study was obtained from the results of the distribution of questionnaires containing questions and statements related to independence, organizational commitment and auditor performance at the Jayapura City Inspectorate Office, [14] while for secondary data is secondary data sources are data obtained from second or secondary sources. Secondary data sources do not provide data directly to the data collector, for example through documents or through other people Secondary data sources in this study are in the form of literature books, theses, journals, and documents related to research that support the research process regarding the analysis of the influence of independence and organizational commitment on auditor performance at the Jayapura City Inspectorate Office[14].

Data Collection Methods

This study uses a survey method with primary data obtained through the distribution of questionnaires directly to auditors, containing statements related to the variables studied, such as auditor performance, commitment organization, and independence. In addition, documentary

studies are also carried out to obtain information related to research subjects. The questionnaire was sent directly to the Jayapura City Inspectorate Office, the subject of the study, and was given a one-week deadline for return. Questionnaires that are not returned within that time are considered non-returns.

Respondents' answers were graded or scored using a Likert scale. To measure respondents' opinions, a five-number scale is used, the details are as follows: Number 1 = Strongly Disagree (STS), Number 2 = Disagree (TS), Number 3 = Neutral, Number 4 = Agree (S), and Number 5 = Strongly Agree (SS). Auditor performance variables are measured using instruments developed by Larkin (1990) with 5 statement items, leadership style variables are measured using instruments using 8 statement items, organizational commitment variables are measured using instruments replicated from (Meyer and Allen, 1984) using 8 statement items, independence variables are measured using replicated instruments.

Data Analysis Methods

Validity Test

The validity test is used to measure whether or not a questionnaire is valid. Validity is the accuracy of research findings that reflect the truth even if the respondents used as tests are different. Instrument means to indicate that the measuring instrument used to obtain data is valid or can be used to measure what should be measured. The technique used to measure the validity of questions or questionnaire statements from Karl Pearson with the condition: significant value is smaller than 0.05 or can be used by seeing if r count is greater than r table, then the score of the question item or questionnaire statement is valid but conversely if r count is smaller than r table, then the score of the question item or questionnaire statement is invalid. The significance test is carried out by comparing the calculated r value with the r table for degree of freedom (df) = $n - 2$, in this case n is the number of samples The [15] sample in the validity test is a senior auditor at the Jayapura City Inspectorate Office.

Reliability Test

Reliability tests are performed to determine how far the measurement results remain consistent if done more than twice on the same symptoms using the same measurement tool. The statistical technique used for the test was with Cronbach's alpha coefficient after measurements were made using SPSS. A variable is said to be reliable if it gives a Cronbach Alpha value of > 0.60 (.). The sample in the reliability test in this study is a senior auditor at a public accounting firm in Medan [16][13]

Classical Assumption Test

Normality Test

A normality test is performed to determine whether the independent variable and the bound variable in the regression model have a normal distribution or not [15]. Normality testing in this study used the Normal p-plot method and histogram diagram. If the data are not normally distributed, non-parametric analyses, including alternative regression models, can be used. Normality can be known by looking at the data distribution graph; If the data follows a diagonal line, the regression model satisfies the normality assumption. Histogram charts are also used, where data is considered normal if the graph is not skewed to the left or right

Heteroscedasticity Test.

The heteroscedasticity test aims to test whether in a regression model used there is an inequality of variance from the residual one observation to another. If the variance from the residual of one observation to the observation of another remains, then it is called homoscedasticity and if it is different, it is called heteroscedasticity [15]. A good regression model is one that does not occur heteroscedasticity. How to detect the presence or absence of heteroscedasticity is as follows:

- a. If there is a certain pattern, such as the existing dots form a certain regular pattern then heteroscedasticity occurs.
- b. If there is no clear pattern, as well as the dots spread above and below the number 0 on the Y axis, then heteroscedasticity does not occur.

Double Regression Analysis

The first hypothesis testing in this study uses a multiple linear regression approach (Multiple Regression Analysis), which aims to determine the effect of organizational commitment and independence on auditor performance to see the simultaneous and partial influence of F test and t test used. Based on the hypothesis proposed, the multiple linear regression analysis model in this study can be formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Information:

Y = Auditor Performance

a = Konstanta

X1 = Organizational commitment

X2 = Independence

β_1, β_2 = Regression Coefficient

e = Error standard

Uji Hypoplant

Simultaneous Significance Test (Statistical Test F)

The statistical test t basically shows how far one individual independent variable is in explaining the variation of the dependent variable. The statistical test t is used to test how far the influence of the independent variable is partially on the dependent variable or to see what variable exerts a dominant influence among the variables. The steps in making decisions for the t test are to look at significant values, if the sig value $\alpha < 0.05$, it can be concluded that the independent variable partially has a significant effect on the dependent variable or the hypothesis is accepted. Vice versa, if the sig value $\alpha > 0.05$, it can be concluded that the independent variable has no significant effect on the dependent variable or the hypothesis is rejected [15].

With the creed of decision-making:

- a. Accept H_0 , if the calculated coefficient t is significant at a level greater than 5% (see significance level at Coefficien output).
- b. Reject H_0 , if the calculated coefficient t is significant at a level less than or equal to 5% (see the

level of significance at the output Coefficient).

Coefficient of Determination (R²)

The coefficient of determination essentially measures how far the regression equation model is capable (independent variables) in explaining the variation of the dependent variable. The value of the coefficient of determination is between zero and one. A small R² value means that the ability of independent variables to explain the variation of the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the variation of the dependent variable.

Table 1. Dissemination of Research Questionnaires

Category	Sum	Percentage (%)
Questionnaires distributed	50	100
Returned questionnaire	42	84
Defective and unprocessable questionnaires	(5)	10
Questionnaires that can be processed	37	74

Source: Processed Data, 2023

Based on the table above, it is known that out of 50 questionnaires distributed 42 questionnaires were returned (84). Of the 42 questionnaires that were damaged to unprocessable, 5 questionnaires (10%) while the questionnaires that could be processed were 37 questionnaires (74%).

4. RESULTS AND DISCUSSION

This research was conducted on the local government of Jayapura City regarding the influence of independence and work commitment on auditor performance (case study at the Jayapura City Inspectorate Office). The number of auditors at the Jayapura City Public Accounting Firm is 50 auditors consisting of 38 senior auditors and 22 junior auditors Researchers distributed 50 questionnaires to auditors at the Jayapura City Inspectorate Office with the following details:

Descriptive Test

Descriptive statistical analysis is statistics used in analyzing data by describing or describing data that has been collected. According to [13] this analysis aims to provide an overview or describe data in variables seen from the mean, minimum, maximum and standard deviation values. The results of descriptive statistical analysis research can be seen in table 2 below:

Table 4.2 Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
Organizational Commitment	37	9.00	26.00	35.00	29.9730	2.74354	7.527
Auditor Independence	37	12.00	18.00	30.00	25.3243	2.50615	6.281
Auditor Performance	37	6.00	19.00	25.00	22.2703	2.05005	4.203
Valid N (listwise)	37						

Source: Processed Data, 2023

Based on table 2 above, the organizational commitment variable (X1) shows that, the minimum value is 26.00, the maximum value is 35.00, the mean value is 29.9730, and the standard deviation value is 2.74354 which means that the mean value is

higher than the standard deviation value so that the data deviation that occurs is low so that the distribution of the value is even. Independence (X2) has a minimum value of 18.00, a maximum value of 30.00, a mean value of 25.3243, and a standard deviation

value of 2.50615 meaning that the mean value is greater than the standard deviation value so that the data deviation that occurs is low so that the distribution of the value is even. The auditor's performance (Y) has a minimum value of 19.00, a maximum value of 25.00, a mean value of 22.2703, and a standard deviation value of 2.05005 meaning that the mean value is greater than the standard deviation value so that the data deviation that occurs is low so that the distribution of the value is even.

Test Validity and Reliability

Validity Test

The validity test is used to measure the validity or validity of a questionnaire. A questionnaire is valid if the questions or statements on the questionnaire reveal something that will be measured on the questionnaire. Validity testing using Pearson Correlation, which is by comparing the value of r count and r table. If the calculated r value $>$ the table r value then the data is valid. Conversely, if the calculated r value $<$ the table r value, then the data is invalid. The results of validity testing for this research data can be seen in table 4.3 below:[15]

Table 3. Validity Test Results

Variable	Item	r-calculate	R-table	Information
Organizational Commitment (X1)	KK1	0,665	0,316	Valid
	KK2	0,566	0,316	Valid
	KK3	0,639	0,316	Valid
	KK4	0,751	0,316	Valid
	KK5	0,717	0,316	Valid
	KK6	0,536	0,316	Valid
	KK7	0,751	0,316	Valid
Independence (X2)	IDP1	0,789	0,316	Valid
	IDP2	0,802	0,316	Valid
	IDP3	0,735	0,316	Valid
	IDP4	0,826	0,316	Valid
	IDP5	0,666	0,316	Valid
	IDP6	0,789	0,316	Valid
Auditor Performance (AND)	KA1	0,801	0,316	Valid
	KA2	0,735	0,316	Valid
	KA3	0,874	0,316	Valid
	KA4	0,869	0,316	Valid
	KA5	0,720	0,316	Valid

Source: Data Processed, 2023

Table 3 illustrates that after testing the validity for each question item for the variables of work commitment, independence and auditor work, the calculated value of $>$ r table is obtained, thus the data on each question item above in each variable is valid.

Reliability Test

Reliability testing is used to

determine the extent to which measurement results remain consistent when performed twice or more on the same symptoms using the same measuring instrument. A variable is said to be reliable if it has a Cronbach Alpha value of $>$ 0.60[17] (The following are presented the results of reliability testing of research data.

Table 4. Reliability Test Results

Variable	Standard Cophicin Alpha	Cronbach's Alpha	Information
Organizational Commitment (X1)	0,60	0,760	Reliable
Independence (X2)	0,60	0,792	Reliable
Auditor Performance (Y)	0,60	0,806	Reliable

Source: Data Processed, 2023

Table 4 above shows that the alpha value of all variables is greater than the standard value of the alpha coefficient of 0.60. This means that the instruments used in this study are reliable.

Classical Assumption Test

Normality Test

The normality test is used to whether the data is normally distributed or not, using graphs. Whether or not the data is normal can also be detected as well as the plot level of the histogram chart. Test normality using the Kolmogorov Smirnov method analysis test tool.

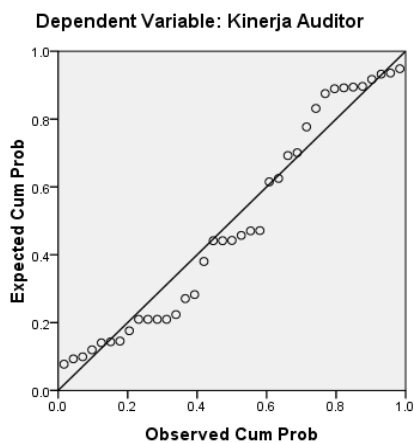


Figure 2. Histogram Graphic Plot
Source: Processed Data, 2023

The results of the normal probability plot curve show that the points on the graph seem to stick together and follow the diagonal line, so that based on the normal probability plot curve, the data used is normally distributed.

		Unstandardized Residual
N		37
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	1.58643766
Most Extreme Differences	Absolute	.134
	Positive	.134
	Negative	-.125
Kolmogorov-Smirnov with Asymp. Sig. (2-tailed)		.817 .517

a. Test distribution is Normal.

Source: Processed Data, 2023

Based on table 4.5 above, on the basis that if the probability (sig) > 0.05 means that the data has been distributed normally. From the results of the SPSS 25.00 test, a significance value of 0.517 was obtained, then the value of 0.517 > 0.05 can be concluded that the data is normally distributed.

Heteroscedasticity Test

The heteroscedasticity test is intended to test whether in a regression model there is an insecurity of variance from the residual of one observation to another. If the variance from residual one observation to another observation is fixed, then homokedasticity and if different is called heteroscedasticity. A good regression model is one in which homokedasticity or heteroscedasticity does not occur. Detection of the heteroscedasticity problem is with scatteplot graphic media, if the graph forms a special pattern, the model has heteroscedasticity. But, if there is no clear pattern, and the dots spread above and below the number 0 on the Y-axis, then heteroscedasticity does not occur. The results of the heteroscedasticity test are as follows:

Table 5. Normality Test (Kolmogrov Smirnov)

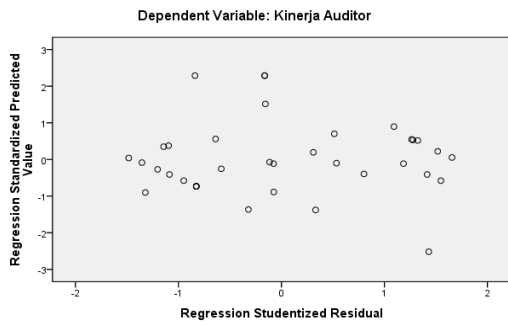


Figure 3. Heteroscedasticity Test Results (Graphics Scatter Plot)

Source: Processed Data, 2023

Based on figure 4.2, the results of the heteroskedasticity test above show that the regression model does not contain any symptoms of heteroskedasticity. It can be seen

from the points that spread randomly above and below the number 0 on the Y axis and do not form a definite pattern, so it can be concluded that this regression model does not have symptoms of heteroskedasticity.

Multicollinearity Test

The Multicollinearity Test aims to test whether the regression model found a strong relationship between independent variables. suggest a way to determine the presence or absence of multicollinearity, namely by looking at the magnitude of the tolerance value or Variance Inflation Factor (VIF). If the VIF value is less than 0.10 or greater than 10, multicollinearity occurs and vice versa. The value of VIF in this study can be seen in the following table[13].

Table 6. Multicholinerity Test Results

Variable	Collinearity Statistics		Information
	Tolerance	BRIGHT	
Organizational Commitment	0.943	1.061	Multicollinearity-free
Independence	0.943	1.061	Multicollinearity-free

Source: Data Processed, 2023

Based on the results of multicollinearity testing, it shows that the variables of organizational commitment and independence all do not occur multicollinearity, because the tolerance value of each independent variable is above 0.10 and the VIF value of each independent variable is below 10.

Double Regression Analysis

In this study the data analysis technique used was multiple regression, this analysis technique was used to determine the magnitude of the influence between organizational commitment and independence on auditor performance at the Jayapura Mayor Inspectorate Office. With SPSS version 21.0 processing, the following regression results are obtained:

Table 7. Summary of Regression Analysis Results

Variable	Coefficient β	t _{count}	Significant	Information
Constant	5,631			
Organizational Commitment	0,201	2,265	0,048	Supported
Independence	0,419	3,751	0,001	Supported
α	= 0.05			
R Square	= .401			
Coefficient of Determination (R ²)	= .366			
F-Count	= 11,388			
Significant	= .000			
T _{table}	= 2,026			

Source: Processed Data, 2023

The regression results obtained based on table 4.7 are as follows:

$$Y = 5,631 + 0,201X_1 + 0,419X_2 + e$$

Where:
Y: Audit Performance

X1: Organizational Commitment
 X2: Independence
 e: Standard Error

a:5.631 is a constant number which means that if the independent variable is X1, and X2 is equal to zero, then the magnitude of the variable Y (Auditor Performance) is 5.631. In other words, if the independent variables of organizational commitment and independence are considered zero, it means that the auditor's performance will increase by 5.631.

b1:0.201 is the magnitude of the regression coefficient of the independent variable X1 organizational commitment which means that each increase (addition) of the variable X1 work commitment will increase the dependent variable Y (Auditor Performance) by 0.201. Assuming other independent variables are constant. If the organizational commitment variable has a tendency to increase by 0.028, then the auditor's performance will increase by 0.201. If the organizational commitment variable has a downward trend, then the auditor's performance will also decrease.

b2:0.419 is the magnitude of the regression coefficient of the independent

variable X2 independence which means that each increase (addition) of the variable X2 independence will increase the dependent variable Y (Auditor Performance) by 0.419. Assuming other independent variables are constant. If the independence variable has a tendency to increase by 0.419, then the auditor's performance will increase by 0.419. If the variable independence has a downward trend, then the auditor's performance will also decrease.

**Uji Hypoplant
 T Test**

This t test is used to prove a significant influence between work commitment and independence on auditor performance at the Jayapura Mayor Inspectorate Office partially. The ttable condition is $\alpha = 0.05$ (one side); $n - 37 = 37 - 1 = 36$, then ttable = 2.026. The terms of acceptance of the hypothesis are: H_a is rejected when sig. > 0.05 or tcalculate < ttable. H_a is accepted when sig. ≤ 0.05 or tcount > ttable. Based on the results of processing with the SPSS program, the results of the t test are obtained, the results of which are summarized in the following table:

Table 8. Test Results t

Model	Unstandardized Coefficients		Standardized Coefficients	t	Say.
	B	Std. Error	Beta		
(Constant)	5.631	3.648		1.544	.132
1 Organizational Commitment	.201	.102	.269	2.265	.048
Auditor Independence	.419	.112	.513	3.751	.001

a. Dependent Variable: Kinerja Auditor

Source: Processed Data, 2023

Based on the table above, it can be explained that the t-test statistics on the organizational commitment variable (X1) are 2.265 with a significance level of 0.048. The statistical value of the calculated test is greater than ttable ($2.265 > 2.026$) with significantly smaller than $\alpha = 0.05$. This test shows that H_a

is accepted so that it can be concluded that work commitment has a significant positive effect on the performance of auditors at the Jayapura Mayor Inspectorate Office.

The t-test statistics on the independence variable (X2) were obtained at 3.751 with a significance level of 0.001. The

statistical value of the calculated test is greater than t_{table} ($3.751 > 2.026$) and also significantly smaller than $\alpha = 0.05$. This test shows that H_a is accepted so that it can be concluded that independence has a significant positive effect on the performance of auditors at the Jayapura Mayor Inspectorate Office.

Test F

This F-test is used to prove the simultaneous influence between organizational commitment and independence on auditor performance at the Jayapura Mayor Inspectorate Office.

Table 9. Uji F Anova (b)

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	60.693	2	30.347	11.388	.000 ^a
Residual	90.604	34	2.665		
Total	151.297	36			

a. Predictors: (Constant), Auditor Independence, Organizational Commitment

b. Dependent Variable: Kinerja Auditor

Source: Processed Data, 2023

Testing the effect of independent variables together on the dependent variable was carried out using the F test. The results of statistical calculations showed the value of F count = 11.388 with a significance of $0.000 < 0.05$. With a significance value below 0.05 shows that together organizational commitment and independence have a significant positive influence on the performance of auditors at the Jayapura City Inspectorate Office.

Coefficient of Determination

The coefficient of determination is used to determine the ability of the independent variable to explain the dependent variable. The amount of coefficient determination can be seen in the adjusted r square and expressed as a percentage. The results of the coefficient of determination between organizational commitment and independence of auditor performance at the Jayapura City Inspectorate Office can be seen in the following table:

Table 10. Coefficient Determination Model Summary (b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.633 ^a	.401	.366	1.63243	1.293

a. Predictors: (Constant), Auditor Independence, Organizational Commitment

b. Dependent Variable: Kinerja Auditor

Source: Processed Data, 2023

The adjusted r square value is 0.366, which means that the variables of organizational commitment and independence are able to explain auditor performance by 36.6%, while the remaining 53.4% is explained by factors other than what researchers examine in this paper.

Discussion

1. The Effect of Work Commitment on Auditor Performance at the Jayapura City Inspectorate Office

Hypothesis testing proved that organizational commitment had a significant positive effect on the performance of auditors at the Jayapura City Inspectorate Office. The t-test statistics on the work commitment

variable (X_1) were 2.265 with a significance level of 0.048. This means that an increase in the commitment of the auditor organization can support an increase in the performance of auditors at the Jayapura City Inspectorate Office.

Organizational commitment is very influential on the performance of auditors in achieving their goals. With the organizational commitment of the auditor, the performance of an auditor will be more optimal. Auditor performance is often disrupted due to high levels of employee turnover which causes instability in the organization because new auditors inevitably need time to adjust and achieve their best performance.

Auditors who have high organizational commitment are those who have the least desire to leave the organization. When the auditor's commitment is high, the less likely they will look for another job. In addition, auditors with high organizational commitment will produce maximum performance. The increase in job satisfaction obtained, both from outside and from within the employee, in this case the employee's commitment to his profession and the commitment of the Auditor where the employee works is one of the things that is considered as the cause of employee movement.

Organizational commitment is a term for organizational commitment, which is an important behavioral dimension that can be used to assess an employee's tendency to persist as a member of the organization. This shows that employees with high commitment will be responsible for their work [7].

2. The Effect of Independence on Auditor Performance at the Jayapura City Inspectorate Office

Hypothesis testing conducted proved that independence had a significant positive effect on the performance of auditors at the Jayapura City Inspectorate Office. The t-test statistics on the independence variable (X_2) were obtained at 3.751 with a significance level of 0.001. This means that an increase in

auditor independence can affect the improvement of auditor performance at the Jayapura City Inspectorate Office.

The findings of this study show that independence affects the performance produced by auditors at the Jayapura City Inspectorate Office. This means that the more independent/independent auditors at the Jayapura Mayor Inspectorate Office in carrying out audit assignments will have a good impact on the performance of the auditors produced. These results are in accordance with the theory of *Dispositional attribution* or internal causation refers to aspects of individual behavior, something that exists within a person such as personal traits, self-perception, motivational abilities. If an auditor is independent in completing work as an auditor, the resulting performance will be better.

The results of this study are in line with the research results show that independence has a significant positive effect on auditor performance. Judging from the description of the variable that audit reporting is the dominant indicator/aspect forming an independent variable. Based on the results of this study, it can be concluded that independence has a significant positive effect on auditor performance. That the better the independence/independence in conducting audits, the auditor performance produced by the auditor tends to be better [18].

5. CONCLUSION

Based on the results and discussion described above, researchers draw several conclusions as follows:

1. Organizational commitment has a significant positive effect on the performance of auditors at the Jayapura City Inspectorate Office. This means that an increase in the auditor's work commitment can support an increase in the auditor's performance at the Jayapura City Inspectorate Office.

2. Independence has a significant positive effect on the performance of auditors at the Jayapura City Inspectorate Office. This means that an increase in auditor independence can affect the improvement of auditor performance at the Jayapura City Inspectorate Office.

SUGGESTION

Based on the results of the research conducted, the author tries to provide suggestions as follows:

1. This research has implications for the application of social cognitive theory, planned behavior theory and moral development theory, these three theories briefly explain how a person acts in this case the

auditor's performance made by the auditor can be improved.

2. Auditors are expected to pay attention to independence, professionalism and competence so as to improve the performance of auditors produced by auditors.
3. For local governments, it is hoped that this research can support the process of optimizing the ability to carry out auditors' duties and make it easier for decision makers to intervene in the things to be achieved.
4. Researchers can further expand the research sample so that the results of the questionnaire produced are more diverse to obtain a comparison of research results.

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