



The Influence of Professional Commitment of Accountants, Organization Commitment of Public Accountant Firms to Job Satisfaction of Auditor's and Implementation of Independent Audit on Financial Statetments and Its Implication to Audit Quality

(Survey on Accountant to Job of Independent Auditors in Indonesia)

Mathius Tandiontong

Maranatha Christian University
m_tandiontong@yahoo.com

Abstract

Public accounting firms (PAFs) in providing audit services of high quality, yet optimally meet service user expectations. Financial scandals are rife that involve public accounting practitioners. This result, the audit service users doubted the integrity of Certified Public Accountants. This study aims to obtain empirical evidence to evaluate the magnitude of the influence of the accounting profession's commitment and organizational commitment PAFs on job satisfaction auditors and the implementation of independent audit of financial statements and the implications for audit quality. This study uses a survey method of explanation. Questionnaires were distributed to targeted respondents for collecting datum, as well as limited interview and documentation studies conducted to add the explanatory elements of the survey results. Its analytical units consisted of Public Accounting Firms (PAFs) in Indonesia, including population as much 417 PAFs. Proportional sampling with simple random method against a target of 79PAFs questionnaire response sent 347 people accountants. Data analytical and testing techniques were done by by the Structural Equation Modeling (SEM) analysis. The results showed that: (1) commitment to professional accountants and organizational commitment PAFs affect job satisfaction auditor (2) commitment of accountant profession, organizational commitment of PAFs affect Auditor's Job Satisfaction in the implementation of an independent audit on financial statement, (3) commitment to the profession PAFs accountants and organizational commitment affect audit quality, (4) Commitment to the profession, PAFs organizational commitment, job satisfaction of independent auditors and implementation of the financial statements affect audit quality either simultaneously or partially.

Keywords: *Professional commitment, organizational commitment, job satisfaction, implementation of an independent audit of financial statements, audit quality*

INTRODUCTION

Public Accounting Firms (PAFs) are facing with more intensive competitions between them in their service delivery, therefore a PAF also certainly stays in “difficult” category to act in professional behavior. As a result, there are some PAFs which prefer their client interest and large profits, and the Public Accountant Professional Ethics can in turn not be held up in good manner. Some infringements have been records that can reduce such Accountant Profession, especially in the Public Accountant profession. In ten years latest period, there were various occurring accounting scandals with accountant participative roles and there are at least 10 PAFs grant governmental sanctions because they were not successfully to protect accounting interest suspected to have contribution in a number of organization bankruptcy cases.

Arens, Elder and Beasley (2010) stated that public accountant profession assume a substantial responsibility in keeping with confidence provided by community, among of them: (1) obligation for clients, obligation for law due to presence of failure in implementation of audit assignment, nonsufficient audit execution, confidential offense by public accountants; (2) civil duty for third parties as consequence from unvalid decision making, relying on financial statement produced by misleading auditing reports; (3) criminal duty for third parties, it is occurred as a result of directly public accountant involvement in conspiracy with clients in doing a given criminal act.

The public accountant’s profession must have integrity, independence and free from all those interests, and its professional commitment must always be maintained by placement of morality aspect in the highest supreme. Therefore, the public accounting profession is demanded to recognize stakeholder interest but the professional ethics must always be kept in mind, and this must be part of the organizational commitment, namely, the Public Accounting Firm.

Accountancy scandals resulted in reduction of public confidence on profession of accountant and produced auditing quality. However, it has clearly not been what are public accountant commitment of profession and commitment of the PAFs able to influence Auditor (Public Accountant) satisfaction or implementation of Independent Audit on the Financial Statement. There are some parties whom define quality of audit, but there is no a conclusive definition about such quality of audit itself. It is due to

absence of common understanding on quality of audit compiling factor and it is often occurred conflict of role among various audit reporting users (Sutton, 1993).

This research is based on a model obtained from phenomenon in the real world and relied on partial theories among models; for example, the research conducted by Ahmand, Anantharaman and Ismail (2012) in which they examined commitment of profession by using dimensions of ethical orientation, profession characteristics, and professional code of conduct. In accordance with such research background basis, therefore identification of problems in this research is to what extent are commitment of accountant profession and organizational commitment of public accounting firm have influences on auditor's job satisfaction and implementation of independent audit on financial statement where they are estimated to give influences on audit quality.

LITERATURE

The Concept of Accountant Professional Commitment

Ahmad, Anantharaman, and Ismail (2012) stated that a professional commitment is important in accounting profession because it leads to higher sensitivity on ethical and involvement issues. The research findings from Sweeney, Quirin, and Fisher (2003) on 349 auditors as representatives of international, national, and regional corporations showed that a company in size is not proportionally with professional commitment, but commitment of profession has a close relationship with accountant compliance on Profession Standards, Profession Accountability that must be kept in mind as manifestation of their professional commitment and ethics. In this research, the commitment of accountant profession is traced through dimensions as such: (1) Accountant compliance on profession standard, (2) Profession Accountability, and (3) Ethic of Profession (Chen, Silverthorne, and Hung, 2006; Bryant, Moshavi, and Nugen, 2007; Arens, Elder, dan Beasley, 2010)

The Commitment of the PAF's Organization

The commitment of organization has been defined and measured with various terminologies as made by Yousef (2002); Bryant, Hunton and Stone (2004) and Cetin (2006) where their view of points have meaning similarities in relations between employees and organization (bond or linking of the employee to the organization), meanwhile their differences are placed on how such bond is developed. The result of research measured "attitudinal commitment" and it is defined as "the relative strength of an individual's identification with and involvement in a particular organization". It is reflected in some indicators, they are (1) strong belief in and acceptance of the

organization's goals and values, (2) willingness to spend efforts on behalf of organization, (3) a desire to maintain membership.

Pamell & Crandall (2003) suggests that organizational commitment consist of three variable components as (a) affective, (b) continuance, and (c) normative commitments. And their respective research findings showed that: (1) affective commitment is a based emotionally sense of commitment to be always engaged in organization; an employee having a strong affective commitment will continuously work in related organizations because he or she is high emotionally wanted such job; (2) continuance commitment is meant to remain or join with an organization because of cost and benefit considerations; and (3) normative commitment, it means that an individual will remain in an organization refers to a person's feelings of obligation to stay with an organization because of pressures from others. Therefore, an organizational commitment is auditor willingness, in this instance, a public accountant to be voluntarily always engaged or loyal to a PAF with a given objective. The commitment of PAF includes three dimensions, they are (1) Affective Commitment, (2) Continuum commitment and (3) Normative commitment (Feather and Rauter, 2004; Biggs and Swailes, 2005; Chen, Silverthorne, and Hung, 2006; Bryant, Moshavi, and Nugen, 2007).

The Concept of Job Satisfaction

Aizzat et.al (2001) describes that: (1) Job Satisfaction could not be seen but guessed; (2) It is often determined by the extent to which rewards fulfill individual expectation; (3) It also relates with other factors that inherently in individual; (4) An employee in higher level tends to perceive a higher satisfaction level because he or she has a larger autonomic possessive level. Therefore, a job satisfaction is an enjoyable emotional state coming from individual assessment on his or her job and working experiences.

An auditor's job satisfaction is a condition perceived by accountant as an auditor working in a specific PAF, when he or she perceives a satisfaction on delivered services and received return. A satisfaction enjoyed by accountant is reflected from the External Satisfaction in the work, which includes: level of job difficulties, compensation, the PAF's policies, job environment, promotion, the managing partner's leadership style, relations among employees, and supervision; Internal Satisfaction in the work, consisting of: willingness for high achievement, auditor's job itself, autonomy in the workplace, morale, responsibility and security values, and various social services; Generic Satisfaction in the work, including: job condition, and cooperative coworkers (Pamell and Crandall, 2003).

Implementation of Independent Audit on Financial Statement

Arens, Elder and Beasley (2007) described that "the most common way for users to obtain reliable information is to have an independent audit performed. Decision makers can then use the audited information on the assumption that it is reasonably complete, accurate, and unbiased". Therefore, what's meant with independent audit is an audit assignment conducted by an independent auditor from management and serves the third party. An independent audit on financial statement is often called as the financial auditing.

The auditing standard that had been specified and authorized by the IAPI in 2011 consisted of ten standards classified into three big groups, namely: General, Field Work, and Reporting Standards. If opinion can not completely be provided, thus its reasons must be stated. An auditor's name in relation with financial statement, thus his or her report must contain clear directives concerning on characteristics of performed auditing task, if any, and responsibility level assumed by auditor (IAPI-PSAP, 2011).

The objective of audit implementation on financial statement conducted by an auditor is to provide accountant's opinion on representation feasibility of financial statement, relate with financial position, operating outcomes and cash flow in respect to generally applied accounting principles. Consequently, an auditor will provide for accountant reporting as his/her opinion expression from results of financial auditing conducted by him or her.

In this research, an independent audit on financial statement is meant as auditing activity conducted by a group with independent character or has no interest toward management and specifically assigned and possess opinions, among others, in accountancy issues and other issues related with company's operation or activity (SPAP IAPI-IAI, 2011; Konrath, 2002; and Arens, Elder, and Beasley, 2010).

Audit Quality

An audit quality is a probability where an auditor found and report about presence of infringements in its client accounting system (Aldhizer, Miller, and Moraglio, 1995). Based on agency theory assumed that human being is always self-interest, therefore, presence of the independent third party as mediator in principal and agent relationship is urgently required for, in this instance, he or she is an independent auditor.

The audit quality is objectively difficult to measure, so researchers use different audit quality dimensions. For example, Duff (2004) used technical audit dimensions, consisting of: (a) reputation; (b) competence; (c) assurance; and (d) clientle-auditor relationship. The service quality dimensions consist of: (a) emphaty; (b) responsiveness; and (c) non-audit services. And clientle-auditor dimensional relationships consist of: (a) competence; (b) experience; and (c) status. Independence dimension has only one dimension, objectivity. These audit quality dimensions and indicators are used in this research. And, this research treats audit quality from some dimensions as: (1) input oriented; (2) process oriented; (3) output oriented; and (4) the follow-up of audit recommendations (Herrbach, 2001; Hay & Davis, 2002; Duff, 2004).

The Thinking Framework

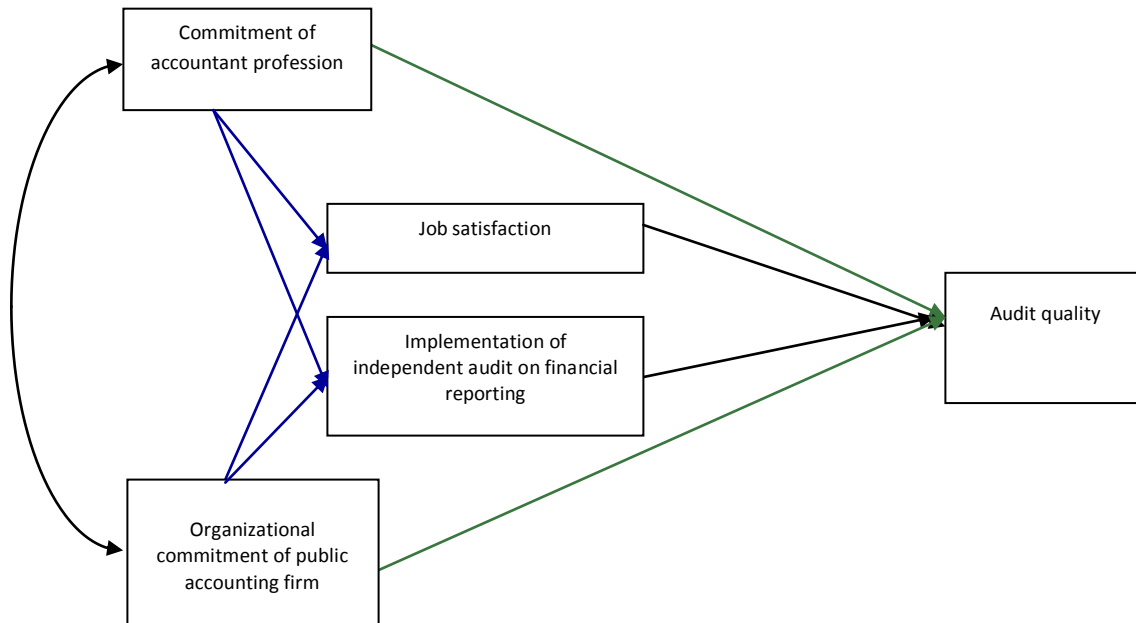
In their professional practice implementation, public accountants must totally comply with code of conducts specified with its various consequences. However, public do generally not understand what regulations must be followed by those public accountants, so there is a gap between public expectations and regulations inhibiting public accountants in practices. This gap can sometimes result in community misperception about such public accountant profession.

Some preceeding researchers argued that performance and job satisfaction has a given relation, although it has not been consistent, an accountant whom experience with organizational-professional conflict tend to show a low performance and has also a high turnover intention. Meanwhile, this research's findings showed that audit performed by an accountant can't directly influence the audit service's user trust. Another research is related with contribution of audit research on decisions made by company's financial management can be described by Wood's research (2005). He concluded that auditor contributes financial manager in providing information about application of a good accounting standard and its supervision. It indicates that an audit process will not strictly affect accountant services's user trust.

Therefore, the basic auditing benefit is not only on information and recommendations, but also on implementation of audit recommendation applied by audited entity. In relation with such issue in this research, it is wished more clearly about true influences from commitment of accountant profession and commitment of public accounting firm on auditor's job satisfaction in implementing an independent audit on financial reporting and its implication toward audit quality. Thus, the paradigm of this research can be illustrated as following:

Figure 1.

Research's Paradigm



HYPOTHESIS

Based on this research's conceptual and paradigm frameworks, it can be submitted this following hypothesis :

The commitment of accountant profession and organizational commitment of public accounting firm have positive influences on auditor's job satisfaction, both partially and simultaneously.

The commitment of accountant profession and organizational commitment of public accounting firm have positive influences on implementation of independent audit on financial reporting, both partially and simulatenously.

The commitment of accountant profession and organizational commitment of public accounting firm have positive influences on audit quality, both partially and simultaneously.

The commitment of accountant profession, organizational commitment of public accounting firm, auditor's job satisfaction and implementation of independent audit on

financial reporting have positive influences on audit quality, both partially or simultaneously.

METHOD

This research used the Explanatory Survey Method in examining the preceeding hyphothesis. As consequently, this research needs some more basic variable operationalization about its indicators. According to proposed hypothesis, thus, this research applied the Structural Equation Modeling (SEM) with consideration that this model is an integrated approach among Factor Analysis, Path Analysis, and Structural Mode.

The operationalized research's variables refer to all variables in formulated hypothesis, they are: (1) Commitment variable of Accountant Profession; (2) the PAF's Organizational Commitment Variable; (3) Auditor's Job Satisfaction Variable; this satisfaction variable is reflected from Extrinsic and Intrinsic as well as General Satisfaction in the workplace; (4) Implementation of the Independent Audit on Financial Statement as the secondary endogenous variable, and symbolized by Qsi two (ξ_2). It is an audit activity conducted by a group with independent character. (5) Audit Quality is a probability for an auditor in finding and reporting an occurred error or deviation in client's accounting system. This audit quality is reflected of: (a) input oriented, (b) process oriented, (c) output oriented, and (d) the follow-up for a specific audit recommendation.

This research's population size is 417 PAFs. Meanwhile, its sample is determined by analysis with respect to the proposed hypothesis. Based on calculation output by using the proporpotional simple random sampling method, it is obtained 79 PAFs as samples. Data sampling technique was done by questionnaires as instruments and limited interviews. The model fitness tests are performed with the goodness of fit test (GFT) index, namely, chi-square statistical probability value (p-value), values of the Root Means Square Error of Approximation (RMSEA), Goodness-of-fit Index (GFI), Adjusted Goodness-of-fit Index (AGFI), Normed Fit Index (NFI), Tucker-Lewis Index (TLI) or Non Normed Fit Index (NNFI), and the Comparative Fit Index (CFI). The testing output and the model fitness criteria is summariezed as they are shown in Table 1 (see, enclosed appendix)

The hypothetical test is conducted by the F-statistical and t-student statistical tests. The simultaneous test is applied with F-statistical test with criterion: (1) If $F_{count} > F_{table}$ values, thus H_0 is rejected and H_1 accepted; (2) If $F_{count} \leq F_{table}$ values, thus H_0 is not rejected, so H_1 rejected. Meanwhile, its partial test is applied with t-student

statistical test with criterion: (1) If $T_{count} > T_{table}$ values, thus H_0 is rejected and H_1 accepted; (2) If $T_{count} \leq T_{table}$ values, thus H_0 is not rejected, so H_1 rejected.

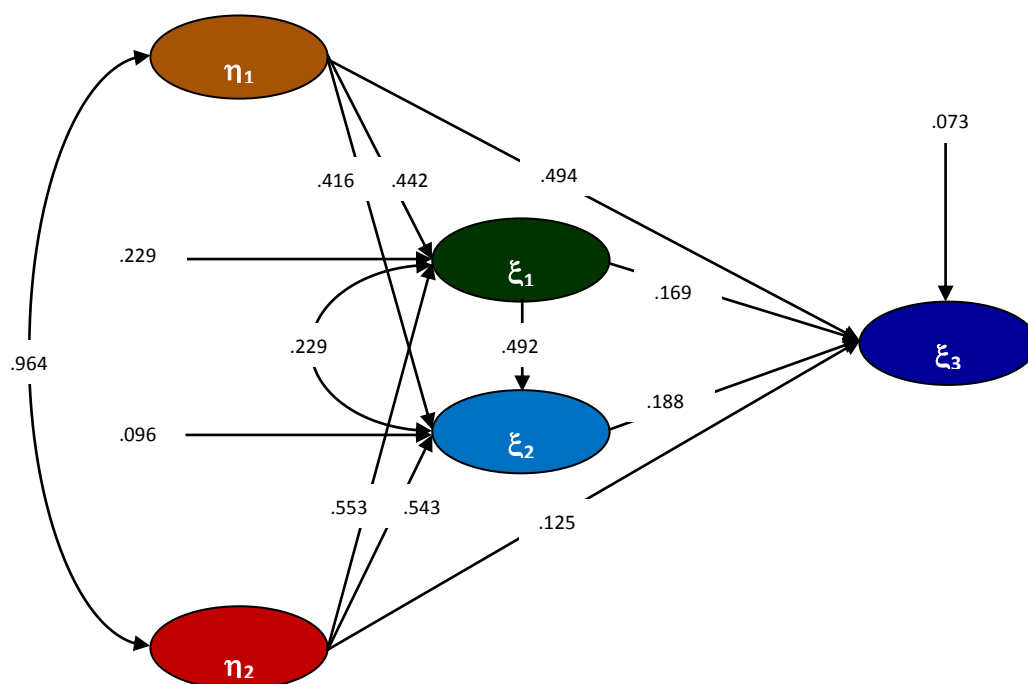
RESULTS AND DISCUSSION

Descriptions for each variables based on respondent's responses, namely, 347 Accountants from 117 PAFs as practiced Auditors on PAFs in Indonesia, they are summarized in Table 2 (see, enclosed appendix)

The effects of accountant profession and the PAFs organizational commitment on auditor's job satisfaction in implementing of the independent audit on financial statement and its implication toward audit quality can be illustrated as following.

Figure 2.

The Effect Illustration in Structural Model



The Test of Goodness of fit Statistics

The reached model fitting outcomes is illustrated in fitness measure of the goodness of fit statistical model in Table 3 (see, enclosed appendix)

Results of model testing by considering χ^2 value, it is obtained a big χ^2 value with significance probability (0.000) less than 0.05. However, because the CMIN/DF ratio is less

than 2, so it can be said that developed structural model could be accepted (fit by data). The other measures of the Goodness of fit statistical also showed applicable-still model where the RMSEA for structural model is 0.064 smaller than critical value as 0.8 and Normed Fit Index (NFI) is 0.97 larger than critical value (0.90). Meanwhile, the GFI modelling value fall into marginal criteria. Based on reached value of fitness model, it could concluded that such model formation is fitted with data and it is said to fulfill the goodness of fit criteria.

The First Hypothetical Test:

Results of the first hypothetical test, concerning on the effect of commitment of accountant profession and the PAFs organizational commitment on Auditor's job satisfaction shows partially and simultaneously outcomes in Table 4 (see, enclosed appendix). Thus, result of the 1st hypothetical test can be presented in equation form as following:

$$JS = 0,442PC + 0,553OC + 0,029$$

Note: JS=Job satisfaction; PC=Professional Commitment; OC=Organizational Commitment

The Second Hypothetical Test

The second hypothetical test illustrates the effect of accountant profesional commitment, the PAFs organizational commitment, auditor's job satisfaction and implementation of independent audit on financial statement as stated in hyphotesis that, "commitment of accountant profession, the PAFs organizational commitment, and auditor's job satisfaction have a positive and significant influence on implementation of independent audit on financial statement, both partially and simultaneously" in Table 5 (see, enclosed appendix).

The commitment of accountant profession, the PAFs organizational commitmnt and auditor's job satisfaction have a positive and significant influences in implementation of independent audit on financial statement, both partially and simultaneously, can functionally be presented in equation as following :

$$IA = 0,349PC + 0,459OC + 0,152JS + 0,096$$

Note: IA=Independent Audit ; PC=Commitment of Profession ; OC=Organizational Commitment; JS=Job Satisfaction

The Third Hypothetical Test

Results of the third hypothetical test, "Commitment of accountant profession and the PAFs organizational commitment have positive and significant influences on audit quality partially and simultaneously", where its results is showed in Table 6 (see, enclosed appendix).

Therefore, it can be stated that commitment of accountant profession and the PAFs organizational commitment have positive and significant influences on audit quality, both partially and simultaneously. Its equation is as following :

$$AQ = 0,429PC + 0,341OC + 0,076$$

The Fourth Hypothetical Test

The hypothetical testing output showed a relationship between PC, OC, JS, and IA with AQ stating in hypothesis of Commitment of Profession, Organizational Commitment, Job Satisfaction and Independent Audit to Audit Quality, both partially and simultaneously, where its results is shown in Table 7 (see, enclosed appendix)

Therefore, it can be stated that commitment of accountant profession, the PAFs organizational commitment, auditor's job satisfaction, and implementation of independent audit on financial statement have positive and significant influences on audit quality, both partially and simultaneously, where its equation could be presented as following:

$$AQ = 0,494PC + 0,169OC + 0,169JS + 0,125IA + 0,073$$

Ket: PC=Commitment of Profession; OC=Organizational Commitment ; JS=Job Satisfaction;IA=Independent Audit

Effects of the Accountant Professional Commitment and the PAFs Organizational Commitment on Auditor's Job Satisfaction

This research's findings showed that, there are Effects of Accountant Profession and PAFs Organizational Commitments on Auditor's Job Satisfaction amount to 97.1% both partially and simultaneously. It is supported by concept that accountant profession and auditor are urgently needed to help community in their business transactions. This research's finding is fitted with Schwepker's (2001) researches one. However, effects of accountant profession and organizational commitments have not provided an optimum influence on auditor's job satisfaction level and, it can be seen that there is still some residual factors affecting auditor's job satisfaction rather than professional and organizational commitments.

Effects of commitment of accountant profession, the PAFs organizational commitment, and auditor's job satisfaction and implementation of independent audit on financial statement.

Based on this research's finding, it is showed that effects of commitment of accountant profession, the PAFs organizational commitment and auditor's job satisfaction and implementation of independent audit on financial statement has been relevant, because all the secondary problems in this research has been answerable. However, if it is held by partial approach, it is still possible to see presence of professional and organizational commitments that affect to job satisfaction or implementation of independent audit on financial statement. If the PAFs organizational is examined, it has generally been applied as ethical code as it is required by Institut Akuntan Publik Indonesia, in regard to related public accountant professional standard with compliance to professional standard, profession accountability or code of professional ethics in which they are all dimensions of commitment of accountant profession. The presence of the professional and organizational commitments do actually play important roles in implementation of independent audit on financial statement, but the most important one is capability to create enjoyable atmosphere for auditor's job environment. Results of this research are fitted with research outcomes conducted by Aranya and Ferris (1984) stating an emphasis on professional ethics constitute important keys in providing of trust to community about services given by public accountant and if such professional ethics are not obeyed, thus its impact will result in defective problems on provided professional services.

Effects of commitment of accountant profession, the PAFs organizational commitment, and auditor's job satisfaction showed a significant effect on implementation of independent audit on financial statement, but they have not been optimum one. It can be seen that there is still some residual factors, such factors rather than professional commitment, organizational commitment, and auditor's job satisfaction that also affect independent audit implementation.

Effects of the commitment of accountant profession and the PAFs organizational commitment on audit quality

Results of this research showed effects of the commitment of accountant profession and the PAFs organizational commitment on audit quality is fitted with result of Lie, Song, and Wong's research (2005) where they concluded that a higher PAFs

organizational commitment will tend to deliver a higher qualified audit services. However, they did not explain why it is only organizational commitment observed. This research shows that commitment of profession does not provide a small influence on audit quality. As a member of professional association, an accountant has responsibility to maintain compliance on their ethical behavior standard as it is contained in professional standard. He or she has also responsibility to be competent and keep their integrity and objectivity; this illustrates importance of professional accountability cultivated within an accountant personality.

The commitment of accountant profession and the PAFs organizational commitment has significantly influence on audit quality, but has not optimum one. It can still been demonstrated from presence of residual factors rather than those factors said above which also participate to affect audit quality.

Effects of Professional Commitment, the PAFs Organizational Commitment, Auditor's Job Satisfaction and Implementation of Independent Audit on Financial Statement toward Audit Quality

The reserarch discovery showed there are effects of commitment of accountant profession, the PAFs organizational commitment, auditor's job satisfaction, and implementation of independent audit on audit quality as 92.7% both partially and simultaneously. This discovery is fitted with Camp's research (2003), where it is basically made a conclusion that, in addition to professional and organizational commitments, other issues faced by accountant has contributions on audit quality, it is job satisfaction. This research is also fitted with discovery from Vanderberg, et. al, 1992 and Aizzat et.al., 2001 where they drew a conclusion that auditor with high organizational commitment and job satisfaction will tend to show a better audit quality. This research outcomes is also fitted with discovery obtained by Lie, Song, and Wang (2005) and Sutton (1993).

Effects of the commitment of accountant profession, the PAFs organizational commitment, and independent audit on audit quality have sufficient significant one, but has not been optimum. It can be seen from available residual factors rather than those factors said above that have influences on audit quality.

CONCLUSIONS

Based on research's finding and discussion it can be drawn some conclusions, namely, (1) accountant professional and the PAFs organizational commitments have a positive and significant influence on Auditor's Job Satisfaction, both partially and simultaneously; but it has not reached an optimum value because there are still some

factors affecting on auditor's satisfaction; (2) commitment of accountant profession, the PAFs organizational commitment, and auditor's job satisfaction have a positive and significant influence in implementing of independent audit on financial statement; (3) commitment of accountant profession and the PAFs organizational commitment have a positive and significant influence on audit quality where the higher commitment of accountant profession and the PAFs organizational commitment, thus they will have a higher implication on audit quality. However, there are still some other factors affecting to audit quality, this has not been optimal one. The commitment of accountant profession and the PAFs organizational commitment on implementation of independent audit to financial statement, guessed factors are focused on client's satisfaction, such as : client-oriented auditor behavior, auditor's personal interests and consistent PAFs organization; and (4) commitment of accountant profession, the PAFs organizational commitment, auditor's job satisfaction and implementation of independent audit on financial statement give positive and significant influences on audit quality. However, effects of commitment of accountant profession, the PAFs organizational commitment, auditor's job satisfaction, and independent audit on audit quality is sufficient significant one, but has not optimum. It can be seen from presence of residual factors rather than said above which affect audit quality.

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