

The Influence of Good Governance Understanding, Perception of Leadership Style and Organizational Commitments to Auditor Performance

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Abstract

This study examines the influence of good governance understanding, perceptions of leadership style and auditor commitment to auditor performance, the population of this study is internal auditors at the Inspectorate General of the Ministry of Marine Affairs and Fisheries (MMAF) and it represents by 74 auditor samples. This research is a qualitative study comprised of data collecting through literature and field studies. Data was collected using a dedicated questionnaire and then processed using the SmartPLS analysis software. The test results with a 0.05 significance level indicate that the understanding of good governance and auditor commitment contribute significant influences to auditor performance, while the perception of leadership style does not significantly influence the performance of auditors. The conclusion of this study is the understanding of good governance and auditor's commitment influences to auditor's performance, it is recommended to improve the understanding of good governance and auditor commitment to improving the performance of internal auditors within the MMAF inspectorate general.

Keywords: Good governance, leadership style, organizational commitment, and auditor performance.

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INTRODUCTION

For two consecutive years (Financial Statements 2016 and 2017) the Ministry of Marine Affairs and Fisheries (MMAF) received an opinion "Disclaimer" from the Indonesian Supreme Audit Agency (ISAA – well known as BPK). One of the objectives of the financial statements of government organizations is as a form of accountability to the public, to monitor performance and evaluate management. Disclaimer opinion indicates the effectiveness of the MMAF program in meeting the needs of the marine and fisheries community. This opinion is given because MMAF's financial statements are presented not in accordance with Government Accounting Standards (GAS) and there are accounts that are not supported by sufficient evidence.

Internal audit has an important role that is very needed to produce the quality of examinations carried out by external audits, in this case, the quality of the financial statement audit [1]. The ineffectiveness of the role of internal audit has been marked by a large number of officials, regional heads and auditors who

have been stricken with corruption in recent years, indicating that corruption is still a national problem to date. Weak supervision is one point of corruption, the CEC considers the pattern of supervision carried out by the inspectorate now far from being effective. The ineffectiveness of Government Internal Supervisory Apparatus (GISA)'s role shows that GISA's auditor's performance is still not optimal.

The performance of the Inspectorate General is a description of the work of the organization in achieving its objectives which are influenced by the resources it has in the form of physical resources such as human resources (including auditors in it) and non-physical such as regulations, information, and policies. Mathis and Jackson in Donni Juni Priansa [2] mention a number of factors that influence employee performance are individual abilities, the effort devoted, and the organizational environment. The Inspectorate General's organizational environmental factors that influence auditor performance include understanding good governance, perceptions of leadership style and organizational commitment.

Gibson, Ivancevich, and Donnely in Donny [2] state that the factors that influence employee performance are individual variables, psychological variables, and organizational variables. Organizational variables include resources, leadership, rewards, structure, and job design. Efforts were made by the government to continue to make improvements by realizing good governance that leads to the clean government must be accompanied by an understanding of good governance by GISA. The results of Elya [3], Ristina [4], and Ira [5] suggest that understanding good governance has an influence on auditor performance. Efforts made by the government to continue to make improvements by realizing good governance that leads to the clean government must be accompanied by an understanding of good governance by GISA. The results of Elya [3], Ristina [4], Hari S [6], Nengzih [7] and Ira [5] suggest that understanding good governance has an influence on auditor performance.

In addition, employee organizational commitment is very important because employees who have a strong commitment to the organization will show their best performance and be productive in carrying out their duties. Organizational commitment influences auditor performance such as the results of research by Astrid [8], Meity [9], and Charles [10].

Leadership style perception is also a factor that influences auditor performance such as the results of Devi [11], Komang [12], and Djoko [13]. The leadership style according to Wirawan [14] is defined as a dynamic behavior pattern of leaders in influencing the attitudes, behavior and so of their followers. The leadership style of a leader can change depending on the quantity and quality of the followers, the situation and culture of the social system.

Literature Review, Framework, and Hypothesis

Literature Review

Good Governance

Understanding good governance according to Robertus [15] that governance describes the overall management approach in which senior executives direct and control organizations, using a combination of management information and hierarchical management control structures. Governance activities ensure that critical management information reaches the executive team is complete, accurate and timely to enable appropriate management decision making and provide a control mechanism to ensure that the strategies, directions, and instructions of management are carried out systematically and effectively. Whereas according to Sedarmayanti [16] good governance is "the implementation of a solid and responsible state government, as well as efficient and effective, by

maintaining constructive interactive departure between the state domain, the private sector, and society".

According to the Minister of State-Owned Enterprises Regulation in PER-01 / MBU / 2011, Good Corporate Governance, hereinafter referred to as GCG, are the principles that underlie a process and mechanism of corporate management based on legislation and business ethics. The principles of Good Corporate Governance include transparency, accountability, responsibility, independence (independence), fairness. According to Effendi [17] in realizing the principles of Good Corporate Governance in a public company, the principles of independence, transparency and disclosure, accountability, responsibility, and fairness must become the main foundation for the activities of the audit committee.

Leadership Style

Leadership according to Gary Yukl's [18] is an individual's ability to influence, motivate, and make others able to contribute to the effectiveness and success of the organization. The participatory leadership style or democratic leadership style has the characteristics of downward consultation, lateral consultation, and upward consultation. Another definition of leadership that is according to Northouse [19] is the process by which individuals influence a group of individuals to achieve common goals, whereas according to Sutikno [20] leadership in organizations is directed to influence the people they lead, so they are willing to act as expected or directed by others who lead it.

Leadership style is a way for leaders to influence their subordinates, so they are willing to work together and work productively to achieve organizational goals Hasibuan [21], while Wirawan [14] defines leadership style as a dynamic behavior pattern of leaders in influencing attitudes, behavior and so on his followers. A leader's leadership style can vary depending on the quantity and quality of followers, the situation and culture of the social system. The dimensions of his leadership style include consideration dimensions or dimensions of attention to subordinates and initiating structure dimensions or attention to tasks. So it can be concluded that the leadership style is a set of characteristics used by leaders to influence subordinates so that organizational goals are achieved or it can also be said that the leadership style is a pattern of behavior and strategy that is liked and often applied by a leader.

According to House and Mitchell in Robbins and Judge [22] the main leadership style consists of four dimensions: directive leadership, supportive leadership, participative leadership, and achievement-oriented leadership. Meanwhile, according to Luthans [23], the types of leadership styles are charismatic

leadership style, transformational leadership style, transactional leadership style, authentic leadership style, and serving leadership style.

Organizational Commitment

Organizational commitment is employee loyalty to the company, which is reflected in its high involvement in achieving company goals. Employee loyalty is reflected through the willingness and willingness of employees to always try to be part of the company, as well as a strong desire to survive in the company [2]. Whereas Robbins and Judge [22] define organizational commitment as a situation where an employee side with a particular organization and its goals and desires to maintain membership in the organization. Organizational commitment according to Luthans [23] is an attitude that reflects employee loyalty to the organization and the ongoing process whereby the members of the organization express their concern for the organization and its continued success and progress.

Some factors that can affect organizational commitment according to Mowday, Potters, and Steers in Donni [2] are individual characteristics, job characteristics, company characteristics, and work experience. High organizational commitment has an impact on reducing the desire to leave the organization, sharing, discussing, and exerting efforts for the organization, as well as the feeling that he is contributing to the organization [24].

So it can be concluded that organizational commitment is employee loyalty to the organization, which is reflected in its high involvement in achieving organizational goals. Employee loyalty is reflected through the willingness and willingness of employees to always try to be part of the organization, as well as a strong desire to survive in the organization.

According to Anwar [25], there are three pillars in creating an organizational commitment, namely the feeling to be part of the organization (a sense of belonging to the organization), the existence of a connection or excitement to the job (a sense of excitement in the job), and the importance ownership. There are three main components regarding organizational commitment according to Ikhsan [26], namely affective commitment, continuance commitment, and normative commitment.

Auditor Performance

Some definitions of performance, among others, according to Kasmir [27] are the results of work and work behavior that has been achieved in completing tasks and responsibilities given in a certain period, according to Anwar [25] performance is the work of the quality and quantity achieved by a employees in carrying out their duties in accordance with the

responsibilities given to him Achmad [28] defines performance as a result of work achieved by someone in carrying out tasks assigned to him based on skill, experience, and sincerity as well as time, while Mathis and Jackson [29] mentions performance is what employees do or don't do that affects how much they contribute to the organization in terms of output quality, output quantity, output period, attendance at work, and cooperative attitude According to Moehersono [30] performance is the result work that can be dic if by a person or group of people in an organization both quantitatively and qualitatively with their respective authorities and duties, in an effort to achieve the goals of the organization concerned legally, does not violate the law and is in accordance with morals and ethics.

Auditor according to the Government of Indonesia's Internal Audit Standards [34] is a position that has scope, duties, responsibilities, and authority, to carry out internal supervision on government agencies, institutions and / or other parties in which there are state interests in accordance with the law valid invitation, which is occupied by a civil servant with rights and obligations granted in full by the authorized official. Mulyadi [32] states that an internal audit is an auditor working within an entity / company whose duty is to find out whether the procedures and policies that have been prepared and established by management have been complied with, determine whether the safeguarding of the entity/organization's wealth is good or not, determine the level effectiveness and efficiency of the activities of the organization's activities, and determine the reliability of information that has been generated by the parts of the entity / organization. While the definition of auditor according to. Arens, Elder, and Beasley [33] are people who have expertise and independence in gathering and interpreting evidence of examinations.

Factors that affect employee performance area. Individual attributes consist of 1) demographic characteristics, 2) Competency characteristics, 3) psychological characteristics; b. willingness to work; and c. organizational support [25]. Armstrong and Baron in Wibowo [34] also explained the factors that influence performance include: 1) Personal factors: individual ability, competence, motivation and commitment 2) Leadership factors: quality of encouragement, guidance, and support provided by leaders and other leaders 3) Team factors: quality of support provided by colleagues 4) System factors: work systems and facilities provided by the organization 5) Situational factors: internal environmental pressures and external and changes.

According to Government Regulation No. 46 of 2011 work performance is the work achieved by every civil servant in an organizational unit in accordance with employee work goals and work

behavior. Employee work targets are work plans and targets to be achieved by a civil servant. Work behavior is any behavior, attitude or action taken by a civil servant or does not do something that should be done in accordance with statutory provisions.

Framework

Influence of Understanding Good Governance on Auditor Performance

Understanding good governance is an understanding of the process of implementing responsible governance, as well as being efficient and effective by maintaining constructive interaction between domains of the state, the private sector, and the community based on legislation. Good governance will also run the budget in a disciplined manner so that people's business activities can grow well. With a good understanding of good governance by the auditor can reduce the abuse of authority and power and reduce the number of corruption.

Influence of Leadership Style Perception on Auditor Performance

Leadership style is driving and supporting factors in leading in improving the performance of subordinates. The progress of an organization depends on the leadership style of a leader, both in the process of influencing, directing and providing significant influence so that organizational goals can be achieved. Strong leadership is the most important element in creating a positive organizational climate for efforts to encourage employee performance improvement, all levels of the organization must obtain a commitment to process improvement in order to obtain successful results.

Motivation needs to be done so that subordinates are encouraged, excited and passionate in carrying out work tasks so that they try to do it with results that are in line or exceed expectations. The availability of adequate facilities makes the work not be hampered, so the work can be done effectively.

Influence of Organizational Commitment on Auditor Performance

Organizational commitment is the mindset of members of the organization who in addition to thinking about the values and goals of the organization, also consider the values and personal goals in the organization. Alignment that exists in the organization and trust in the organization will lead to an attitude of agreement and accept all the rules in the organization.

This can be seen from the work attitude and the way members of the organization carry out activities within the organization. A strong commitment from the members of the organization will cause the behavior of organizational members in accordance with the perspective of the organization or organizational

expectations. A member of an organization that has a high commitment will have an identification of the organization, is involved seriously in the activities of the organization and there are loyalty and positive affection for the organization. In addition, there appears to be an attitude of effort towards organizational goals and the desire to continue to join the organization for a long period of time Donni Juni Priansa [2].

If an employee's organizational commitment is high, it will affect his career development in the organization, be more satisfied with his work and be loyal to the company and will contribute to the organization. Conversely, if the organizational commitment of an employee is low, the employee's performance decreases, work performance is low, absenteeism is high, and laziness in working will affect the reputation of the organization and the loss of trust from stakeholders. So the research thought framework is presented in the following figure.

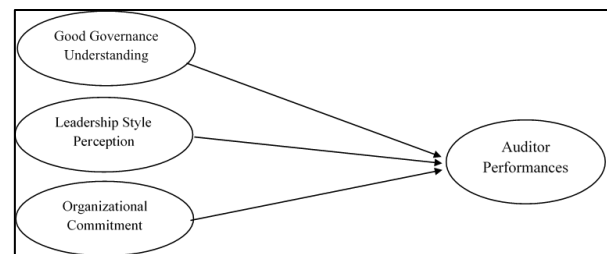


Fig-1: Thinking Framework

Hypothesis

Based on the above thought framework, the hypothesis to be tested for truth can be formulated as follows:

- H1: There is a significant influence of good governance understanding on auditor performance.
- H2: There is a significant influence of leadership style perception on auditor performance.
- H3: There is a significant influence of organizational commitment on auditor performance.

Research Method

This type of research is causal research (cause and effect) to determine the causal relationship of the variables studied to answer the research question. This study uses a single cross-functional design, which means that the withdrawal of information from respondents is only done once in a certain period.

The population in this study were all auditors at the Inspectorate General of the Ministry of Marine Affairs and Fisheries as many as 90 people who had been appointed to the Auditor's Functional Position. While the sample in this study was 74 auditors calculated using the Slovin formula. Data collection in this research was carried out by means of literature study and field study.

The analytical method used in this study is a quantitative analysis which is then processed with statistics (SmartPLS), a questionnaire that has been filled in and obtained from respondents being scanned or assessed using a Likert Scale.

Test Validity and Reliability

Validity test is done to measure the validity of the research questionnaire by calculating the correlation of each research variable. The validity test in PLS can be seen from the value of convergent validity and discriminant validity. Convergent validity is seen from the loading factor value and the Average Variance Extracted (AVE) value while discriminant validity is seen from the cross-loading value. The convergent validity value is tested by correlating the item score (component score) with the construct score which then produces the loading factor value. The loading factor value is said to be high if the component or indicator correlates more than 0.70 with the construct to be measured [35].

The AVE value is used to measure the amount of variance that can be captured by its construct compared to the variance caused by measurement errors. AVE value must be greater (> 0.5). While the cross-loading factor value is useful for whether the construct has adequate discriminant by comparing the loading value of the intended construct must be greater than the loading value with other constructs [35].

The reliability test in PLS is seen from the value of composite reliability. According to Lela [35] data that have composite reliability > 0.8 have high reliability.

Model Suitability Test and Hypothesis

Structural or inner models can be measured by looking at the value of R Square in endogenous constructs, the estimate for path coefficients, effect size (f Square), and prediction relevance (Q square). R Square value in endogenous (dependent) constructs shows how much influence between variables in the model. According to Lela [35], the value of R square is 0.67 (strong), 0.33 (moderate), and 0.19 (weak). Estimate for path coefficients is the value of the path coefficient or the magnitude of the relationship/influence of latent constructs performed by the bootstrapping procedure. The path coefficient is the coefficient of a direct influence of exogenous variables on endogenous variables.

Effect Size (f Square) is done to determine the goodness of the model and Prediction Square (Q Square) is used to see the relative influence of structural models on observational measurements for latent dependent variables (endogenous latent variables).

To test the relationship between variables, the statistical t value of the SmartPLS output is compared with the t table value or by looking at the significance value of the P-Value. The t table calculation was obtained using the probability/significance level (α) = 5% with a confidence interval of 95%. T table value is sought by knowing the type of probability and the degree of freedom. With the two-way probability and the value of free degrees 70, then from the table t can be seen that in this study the value of t table is 1.994.

RESULTS AND DISCUSSION

Description of Research Object

In this study primary data was obtained through a questionnaire distributed to 74 auditors according to the number of respondents/samples. The questionnaire was distributed from March 25th to April 2nd, 2019, with a 100% return rate. The returned questionnaire was then analyzed to answer the hypotheses in this study. The profile of respondents in this study was divided by gender, age, level of education, level of auditor position, and working experience as shown in Table 1.

Table-1: Statistics Sample Description

Description	Frequency	Percentage (%)
Gender		
Men	54	72,97
Women	20	27,03
Total	74	100
Age		
Age 26-35	8	10,81
Age 36-45	44	59,46
Age 46-55	14	18,92
Age > 56	8	10,81
Total	74	100
Education		
D3	3	4,05
D4/S1	32	43,24
S2	38	51,35
S3	1	1,35
Total	74	100
Position		
Main Auditor	3	4,05
Intermediate Auditor	15	20,27
Young Auditor	40	54,05
First Auditor	13	17,57
Yunior Auditor	2	2,70
Execute Auditor	1	1,35
Total	74	100
Working Experience		
1 - 10 Years	11	14,86
11 - 20 Years	42	56,76
21 - 30 Years	17	22,97
31 - 40 Years	4	5,41
Total	74	100

Source: Processed primary data (2019)

Based on the table above, the majority of respondents were male (72.97%), and 27.03% were

female. This shows that the MMAF IG auditors are dominated by most men, with the age range between 36-45 years having the highest percentage (59%), the education level is dominated by masters by 51% and undergraduate by 43%. The level of the position is dominated by young auditors (54%), while intermediate auditors are 20%. If seen from work experience as an auditor, respondents with tenure of 11-20 and 21-30 years respectively 57% and 23%.

Research Instrument Quality Test

Descriptive Statistical Analysis

The understanding of good governance variable consists of four dimensions, namely responsibility, transparency, accountability, and independence. The average variable understanding of good governance is 4.23 (very high) as presented in Table 2. The variable perception of leadership style consists of three dimensions, which are charismatic, transformational, and transactional with an average score of 3.98 (high). The variable organizational commitment consists of three dimensions, namely affective commitment, continuous commitment, and normative commitment with an average score of 3.58 (high). The average auditor performance variable consisting of dimensions of employee work objectives and work behavior has an average score of 4.26 (very high).

Table-2: Description of Variable

No	Dimension	Score	Category
Variable Good Governance Understanding			
1.	Responsibility	4,40	Very High
2.	Transparency	4,00	High
3.	Accountability	4,16	High
4.	Independence	4,34	Very High
	Total	16,9	
	Means	4,23	Very High
Variable Leadership Style Perception			
1.	Charismatic	4,13	High
2.	Transformasional	3,72	High
3.	Transaksional	4,08	High
	Total	11,93	
	Means	3,98	High
Variable Organizational Commitment			
1.	Afektive	3,93	High
2.	Continuous	3,42	High
3.	Normative	3,38	High
	Total	10,73	
	Means	3,58	High
Variable Auditor Performances			
1.	Work goal	4,23	Very High
2.	Behavior	4,28	Very High
	Total	8,51	
	Means	4,26	Very High

Source: Processed primary data (2019)

Validity Test Result

From the test results, the value of all variables in this study resulted in AVE values of more than 0.5. This shows that the AVE value represents adequate

convergent validity which means that a latent variable is able to explain more than half the variants of the indicators in the average. Table 5 shows the AVE value in this study.

The cross-loading value in this study results in all indicators having a higher loading for the measured construct than other constructs which shows that all constructs have adequate discriminant.

Reliability Test

From the table below it can be seen that the composite reliability value > 0.8 so that it can be concluded that the construct has good reliability. This illustrates that the instruments used in this study have been consistent and will produce the same data if used several times to measure the same object or it can be interpreted that the questionnaire questions can be understood so as not to cause different interpretations in understanding the statement.

Table-3: Value of AVE and Reliability Test Results

Variable and Dimension	AVE	Composite Reliability
Good Governance Understanding	0,653	0,938
Responsibility	0,752	0,901
Transparency	0,827	0,905
Accountability	0,683	0,809
Independence	0,766	0,868
Leadership Style Persepshon	0,665	0,975
Kharismatic	0,671	0,957
Transformasional	0,629	0,871
Transaksional	0,758	0,956
Organizational Commitment	0,656	0,958
Afektive	0,749	0,954
Continuous	0,749	0,954
Normative	0,630	0,911
Auditor Performances	0,746	0,964
Work goal	0,738	0,933
Behavior	0,789	0,957

Source: Processed primary data (2019)

Model Suitability Test Results

Table-4: Result of R Square and Q Square

Variable	R Square	R Square Adjusted	Q Square
Auditor Performances	0,703	0,691	0,51

Source: Processed primary data (2019)

The value of R Square in this research is 0.703 (strong). which means that the influence of understanding good governance, perceptions of leadership style and organizational commitment to auditor performance gives an R-square value of 0.703 which can be interpreted that the constructability variability of auditor performance can be explained by

the construct variables of good governance, understanding of leadership style and organizational commitment of 70.3% while 29.7% explained if other variables outside the study.

The value of q square in this study was 0.51. Q2 value > 0 shows evidence that the observed values have been reconstructed properly so that the model has predictive relevance.

Table-5: Path Coefisien and F Square

Variable	Auditor Performances (path coefisien)	Auditor Performances (F Square)
Good Governance Understanding	0,557	0,373
Leadership Style Persepsion	0,138	0,023
Organizational Commitment	0,221	0,081

Source: Processed primary data (2019)

Based on the value of the path coefficient can be seen the level of relationship between research variables based on the path coefficient between the understanding of good governance and auditor performance of 0.557 shows a moderate effect, between the perception of leadership style with auditor performance of 0.138 shows a very low effect, while between organizational commitment and auditor performance of 0.221 shows a low influence.

While the F Square value can be explained that the understanding of good governance with an F square value of 0.373 is categorized that the understanding of good governance has a strong influence on the structural level, while the perception of leadership style and organizational commitment with an f square value

of 0.023 and 0.08 is categorized that the perception of style organizational leadership and commitment have a weak influence on the structural level.

Hypothesis testing

The Influence of Understanding Good Governance on Auditor Performance

Based on Table 6, the statistical value of the understanding of good governance is 4.683 or greater than t table (1.994) for a significance level of 5% and P Values of 0.00 (<0.05) indicates that there is a significant influence on the understanding of good governance on auditor performance. Understanding good governance has a positive parameter coefficient (0.557) which shows that there is a positive direction between understanding good governance and auditor performance. This can be interpreted if the understanding of good governance increases, the auditor's performance also increases. Thus H1 in this study which states that "There is a significant influence on the understanding of good governance on auditor performance" is accepted.

The auditor's understanding of the importance of good governance will affect his performance, it can be explained that with a good understanding of good governance, the auditor will carry out his duties with an understanding of the process of responsible governance, efficient and effective and based on regulations the legislation and code of ethics that have been required while still performing according to established organizational goals. The principles of good governance in this study emphasize the factors that affect auditor performance including the principles of transparency, accountability, responsibility, and independence. From the results of the study that these principles significantly influence auditor performance.

Table-6: Result of Path Diagram dan Hypothesis Testing

Influence Between Variable	Coefficient Parameter	t Statistik	P Values	Information
Good Governance Understanding -> Auditor Performances	0,557	4,683	0,000	Significant influence*
Leadership Style Persepsion -> Auditor Performances	0,138	1,342	0,193	No significant influence *
Organizational Commitment -> Auditor Performances	0,221	2,049	0,044	Significant influence *

Source: Processed primary data (2019)

*Significant level

Influence of Leadership Style Perception on Auditor Performance

The statistics value of leadership style perception is 1,342 or smaller than t table (1,994) for a significance level of 5% and P Values of 0,193 (> 0.05) indicate that the perception of leadership style has no significant influence on auditor performance. Thus H2 in this study which states that "There is a significant

influence of leadership style perception on auditor performance" is rejected. Or it can be interpreted the perception of leadership style in the organization does not significantly influence the auditor's performance.

Based on the results of the analysis shows that the perception of leadership style does not significantly influence the performance of auditors at the

Inspectorate General of the Ministry of Marine Affairs and Fisheries. This can be explained that the leadership style can be a driving factor in leading and improving the performance of subordinates, but as a profession, the auditor has a code of ethics and auditing standards so that the leadership style in the organization does not fully affect the auditor's performance. In addition, in carrying out its duties and functions, the MMAF echelon I work unit routinely performs internal auditor mutations between echelon II work units so that the perception of leadership style does not significantly influence the auditor's performance.

Influence of Organizational Commitment on Auditor Performance

The statistical value of organizational commitment is 2.049 or greater than t table (1.994) for a significance level of 5% and P Values of 0.044 (<0.05) indicates that there is a significant influence of organizational commitment on auditor performance. Organizational commitment has a positive parameter coefficient of (0.221) which shows a positive direction between organizational commitment and auditor performance. This can be interpreted if organizational commitment increases, the auditor's performance will also increase. Thus H3 in this study which states that "There is a significant influence on organizational commitment to auditor performance" is accepted.

The organizational commitment is the mindset of members of the organization who in addition to thinking about the values and goals of the organization, also consider the values and personal goals in the organization. Alignment that exists in the organization and trust in the organization will lead to an attitude of agreement and accept all the rules in the organization.

If an employee's organizational commitment is high, it will affect his career development in the organization, be more satisfied with his work and be loyal to the organization. Conversely, if an employee's organizational commitment is low, employee performance decreases, work performance is low, absenteeism is high, and laziness in working. This can be seen from the work attitude and the way members of the organization carry out activities within the organization. A strong commitment to the members of the organization will cause the behavior of organizational members in accordance with the perspective of the organization or organizational expectations. A member of an organization that has a high commitment will have an identification of the organization, is involved seriously in the activities of the organization and there are loyalty and positive affection for the organization. Besides appearing with the behavior of trying to towards the goals of the organization and the desire to continue to join the organization for a long time Donni Juni Priansa [2].

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the formulation of the problem, hypothesis testing and discussion in the previous chapters can be concluded that:

- Understanding of good governance has a significant effect on auditor performance in a positive direction, which means that the higher the understanding of good governance, the auditor's performance will increase.
- The perception of leadership style has no significant effect on the auditor's performance because the auditor profession already has audit standards and code of conduct set by the Indonesian Government's Internal Auditor Association in carrying out its duties.
- Organizational commitment has a significant effect on auditor performance in a positive direction, which means that the higher the organizational commitment, the auditor's performance will increase.

RECOMMENDATION

Suggestions that can be given include: add research variables in addition to variables of understanding good governance, perceptions of leadership style, and organizational commitment to determine the effect of auditor performance; and add indicators to the auditor's performance variables to be more specific by referring to the organization's Key Performance Indicators which are then revealed in the Auditor Performance Agreement.

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