

The Influence Of Independence, Organizational Commitment, And Organizational Culture On Auditor Performance

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This study aims to determine and analyze the effect of Independence, Organizational Commitment, and Organizational Culture on Auditor Performance. The type of research used in this research is descriptive and associative research. The location of the research was carried out at the Sumsel Babel Bank. The population in this study were 76 auditors at Bank Sumsel Babel 1, 28 branch offices. The sample used in this study is a saturated sample and the number of samples obtained is 40 auditors. The data used is primary data. The data collection method in this study was a questionnaire. The data testing method used in this research is validity test and reliability test. The analytical technique used in this study is descriptive statistical analysis and inferential statistical analysis, inferential statistical analysis in this study is the classical assumption test (data normality, multicollinearity, heteroscedasticity), multiple linear analysis, coefficient of determination and hypothesis design (t test). The data analysis technique in this study used statistical program for social science (SPSS) version 25. The results showed that the data test showed that the results of the data tested in the form of a questionnaire were all valid and reliable. The analysis technique produced is descriptive statistics per variable which shows a very high dominant value, while the statistics per indicator shows that the dominant value is very high and inferential statistics, namely the classical assumption test, shows that the normality test is normally distributed, does not occur multicollinearity and does not occur heteroscedasticity, while the analysis multiple linear shows that the variables of independence, organizational commitment and organizational culture are considered constant, the auditor's performance will increase. The results of this study can be concluded that independence has an effect on auditor performance, organizational culture has an effect on auditor performance, while organizational commitment has no effect on auditor performance.

Keywords : Independence, Organizational Commitment, Organizational Culture, Auditor Performance.

1. INTRODUCTION

Internal auditors are auditors who work for one company's management, so they have the status of being employees of the company. Internal auditors are an inseparable part of the company's organizational structure, where their role is continuous supervision and assessment (Hery, 2019:4)

The ability of an auditor can be seen from their performance at work. The performance of a professional company depends on the performance of an internal auditor. Auditor performance is the work of an auditor who conducts an objective examination of a company's or other organization's financial statements with the goal of determining whether the financial statements present the company's financial position and results of operations fairly, in accordance with generally accepted accounting principles, in all material respects (Mulyadi, 2016: 11).

Auditor performance is the result of the work achieved by the auditor in carrying out an examination of the financial statements in accordance with the responsibilities assigned to him (Fachrudin, 2019: 75).

According to (Dito, 2019:63) Independence is an impartial attitude. Auditor independence is an impartial attitude toward anyone's interests in examining the financial statements prepared by management. Independence means a mental attitude that is free from influence, not controlled by other parties, and not dependent on others. Independence also means that there is honesty in the auditor's consideration of facts and that there are objective and impartial considerations in the auditor's formulation and expression of his opinion. (Mulyadi, 2016:11)

Organizational commitment factors influence auditor performance. Organizational commitment is the level to which an employee sides with a particular organization and its goals, and intends to maintain his membership in the organization. Organizational commitment is also a personal value, which sometimes refers to an attitude of loyalty to the company or commitment to the company. Organizational commitment is often interpreted individually and is related to the person's involvement in the organization concerned. (Arfan, 2019:83)

Auditor performance is influenced by factors other than organizational commitment. However, organizational culture also affects this. Organizational culture is a habit that has been going on for a long time and is used and applied in the course of work activities as a driving force to improve the quality of work of company employees and managers. (Irham, 2014: 114)

Based on phenomena related to independence, this was stated by MAKI South Sumatra deputy Feri Kurniawan (2021). The alleged corruption case at Bank Sumsel Babel. Being the sole defendant for the corrupt actions of the management of Bank Sumsel Babel. alleged corruption case at Bank Sumsel Babel. Being the sole defendant for the corrupt actions of the Sumsel Babel Bank Management. Surprisingly, the alleged corruption case of Bank Sumsel Babel involving convict Agustinus Judianto appears to be missing from the list of follow-ups. As if all the blame was delegated to Agustinus alone.

A phenomenon associated with organizational commitment, as stated by Chandra (2021), Section Head (Kasi) of Law Enforcement (Pekum) of the South Sumatra Attorney General's Office. The alleged corruption case at Bank Sumsel Babel (BSB) drew the names of two regional government bank officials. The South Sumatra High Prosecutor's Office investigating team named two BSB officials in connection with the alleged corruption of BSB Working Capital Loans worth IDR 13.9 billion to PT GI. The two suspects are AW, who served as BSB's Medium Credit Analyst and AH, head of BSB's Credit Division. The naming of the two suspects was the result of the development of a previous case.

A case related to the cultural phenomenon raised by the South Sumatra High Prosecutor's Office (2021). The South Sumatra High Prosecutor's Office is again developing the Bank Sumsel Babel Working Capital Credit Corruption Case, which caused a regional loss of IDR 13.4 billion. The investigating prosecutor of the South Sumatra Attorney General's Office has made efforts to summon two witnesses to be questioned regarding the case with the convicted Augustinus Judianto, who has been imprisoned for 8 years. In relation to the case today, there are two names, namely M. Ali Suharsono and Nendra Yogi Hadiputro, but both of them are absent from the summons without information. It turns out that the value of the collateral was allegedly marked up so much that it suffered a loss of IDR 13.4 billion.

Regarding the phenomenon of auditor performance, it was stated by the Head of the BSB Corporate Secretary Division Faisol Sinin (2019). Alleged to have committed criminal acts of corruption within BSB. To the detriment of the state of IDR 10.47 billion. As a result, the Head of Information Technology Development Division

of PT Bank Pembangunan Daerah Sumatera Selatan (Sumsel) and Bangka Belitung (BPD Sumselbabel), formerly Bank Sumsel Babel (BSB). Head of the BSB Corporate Secretary Division Faisol Sinin said, it was originally known from the audit results. Then the bank traced the findings and called the person through the team, and the bank reported the BSB staff member to the South Sumatra Police. Initially, the person joined BSB and immediately served as Head of Section. According to him, the person's tenure is about 10 years, initially joining the manager and programmer sections through a tiered process. Faisol regretted that we had carried out our duties in accordance with the Operational Standards and Procedures (SOP). However, this happened because of the integrity or intention of the person who is suspected of stealing the password.

Based on the results of a preliminary survey conducted through interviews at Bank Sumsel Babel, internal audit was stated by Tami (2021) to uphold an attitude of independence, but the decline in organizational commitment and organizational culture was due to some auditors not having a sense of agreement. There are auditors who like to be late for work, leave working hours, skip class, and even some employees who do not want to accept the risks of their work and are not very loyal to the company, and there are employees who have resigned from the company in the last few years. This is because there are still some who have not fully implemented the organizational culture at Bank Sumsel Babel, and there are also some who violate or do not implement the organizational culture properly. This will certainly affect the performance of auditors at work.

This research is based on references to several previous studies related to auditor performance such as research on Wan fachruddin and ella rabnasari rangkuti (2019) stating that independence has no effect on auditor performance and organizational commitment affects auditor performance. Kompiang Martina Dinata putri and Dharma Saputra (2013) state that the results of this study indicate that independence has a positive effect on auditor performance.

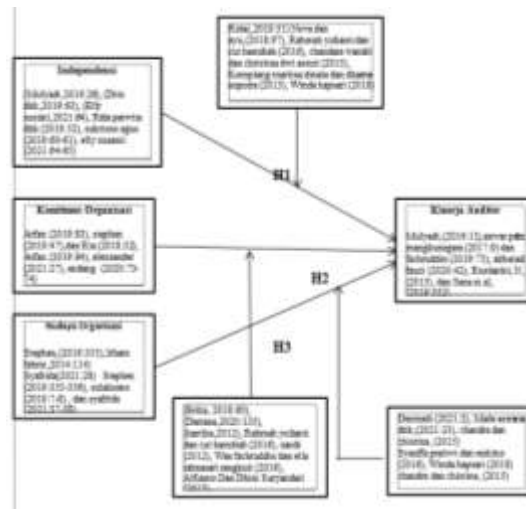
Rahmah Yulianti and Cut Hamdiah (2016) show that independence, organizational commitment, and independence have a positive and significant effect on auditor performance. According to Sandi Alfanto (2015), the results of the study concluded that organizational commitment has a partially significant positive effect on auditor performance. Research conducted by Winda hapsari (2018) shows that independence, organizational commitment, and organizational culture affect auditor performance.

The purpose of this study was to determine and analyze the effect of independence, organizational commitment, and organizational culture on auditor performance at Bank Sumsel Babel.

The benefits of research for the author can add insight and knowledge; for bank sumsel babel, it is hoped that it can improve performance for all parties in charge according to their fields, especially auditing, in carrying out their duties and always increasing the influence of independence, organizational commitment, and organizational culture on auditor performance in order to minimize auditor performance so as to produce better auditor performance, and for the alma mater it is hoped that it can add insight and additional references and knowledge for researchers so that it can become a reference or study and consideration of similar matters in the future.

Based on the phenomenon, problem formulation, and research objectives, the framework can be described as:

**Picture 1
Framework**



Hypothesis Development

The effect of independence on auditor performance

An auditor with high independence will not be easily influenced or controlled by other parties in considering the facts encountered during the examination and formulating and expressing his opinion, affecting the level of achievement of a better job, or in other words, his performance (Nova & Ayu, 2018: 97). By looking at the description given, the hypothesis studied is:

H1: Independence affects auditor performance

The effect of organizational commitment on auditor performance

A person who has a commitment to his organization is a person who has loyalty and a sense of pride in his organization, so that he has the desire to work and complete his tasks properly. An auditor who has a high organizational commitment will work well and give his best to his organization, and there will be a sense of belonging to the organization, so that his commitment will result in increased performance (Dariana, 2020: 135). By looking at the description given, the hypothesis studied is:

H2 : Organizational commitment affects auditor performance.

Effect of Organizational Culture on auditor performance

The relationship between organizational culture and performance seems to have some closeness as well. Organizational culture, as the spirit of an organization, has a very important role to play in achieving the desired organizational goals. Organizational culture will help create a sense of identity for employees, can be used to develop personal ties to the organization, can help the stability of the organization as a social system, and will provide guidelines for behavior as a result of established norms of behavior. When good behavior is fostered by employees, it will also create a good organizational culture. A good organizational culture can improve performance (Dasmadi, 2021: 2). By looking at the description given, the hypothesis studied is:

H3 : Organizational culture affects auditor performance.

2. RESEARCH METHOD

The types of research that the author will use in this study are descriptive research and associative research. Descriptive research to determine the value of independent variables of independence, organizational commitment, and organizational culture on auditor performance. Associative research to determine the relationship between the variables of independence, Organizational Commitment and Organizational

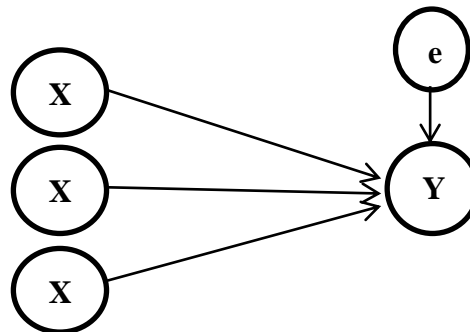
Culture Against Auditor Performance at Bank Sumsel Babel. The population used in this study were internal auditors who worked at one head office and 28 branch offices of Bank Sumsel Babel. The sample used in this study was a saturated sample with a total of 76 respondents. The data used in this study are primary data. The data collection method used in this study was the distribution of questionnaires and interviews (Sekaran, 2017).

The data analysis methods used in this research are descriptive statistics, inferential statistics, and hypothesis testing. The classic assumption test includes normality, multicollinearity, and heteroscedasticity tests used for data testing. While multiple regression tests are used for hypothesis testing.

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$$

Based on the formulation above, the following research model can be drawn:

Picture 2
Research Model



3. RESULTS AND DISCUSSION

Validity and Reliability Test

The validity test was carried out on the items in the statement of each variable in the questionnaire. Validity tests are typically performed to determine the extent to which the items comprising the compiled concept can represent research. A concept is said to represent a variable if the r_{hitung} of the statement is greater than the r_{tabel} . if $r_{hitung} < 0.312$ then the statement is considered invalid and insignificant, whereas if $r_{hitung} > 0.312$ then the statement is considered valid and significant. The results of reliability testing for independence variables (X1), organizational commitment (X2), organizational culture (X3) and auditor performance (Y) can be seen in table I below:

Table. I
Reliability Testing Results

Variable	Cronbach's alpha	Criteria	Description
Independence	0,776	0,60	Reliable
Organizational Commitment	0,836		
Organizational Culture	0,925		
Auditor Performance	0,646		

Source: Data Processing Results, 2022

The results of testing reliability data for the independence variable (X1), organizational commitment (X2), organizational culture (X3) and auditor performance (Y) are declared reliable because they have a Cronchbach's alpha of more than 0.60.

Descriptive Statistical Analysis

Table II
Descriptive Statistics

	N	Mean	Std. Deviation
Independence	40	34,63	3,061
Organizational Commitment	40	28,22	3,683
Organizational Culture	40	64.98	6,837
Auditor Performance	40	26.68	1,927
Valid N (listwise)	40		

Source: Primary data processed, 2022

Classical Assumption Test

The classical assumption test in this study shows the results of the normality test that the normal P-P plot graph shows that the dots spread around the diagonal line and follow the diagonal line, so the graph shows that the regression model is feasible to use because it fulfills the assumption of normality. Multicollinearity testing is done by looking at the amount of tolerance value and variance factor (VIF), it is known that the tolerance value > 0.10 from the VIF value < 10, and it is concluded that there is no multicollinearity in the regression model. The heterodasticity test shows that there is no clear pattern such as points spreading above and below 0 on the Y axis, so there is no heteroscedasticity.

Determination Coefficient Test

Table III
The results of the coefficient of determination test

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,755 ^a	,570	,534	1,315
a. Predictors: (Constant), organizational culture, organizational commitment, independence				
b. Dependent Variable: auditor performance				

Source: data processed, 2022

Based on the table above, it can be seen that the coefficient value (R2) is 0.570. This value indicates that the variable is influenced by 57.0% of the independence, organizational commitment and organizational culture variables. While the remaining 43.0% is influenced by other variables outside of this study.

Multiple Regression Test

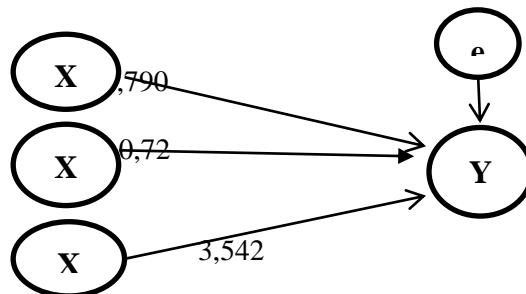
Based on the results of multiple linear regression processed on the variables of independence, organizational commitment, and organizational culture on auditor performance. The regression equation used in this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$Y = 9,397 + 0,237 X_1 - 0,005 X_2 + 0,141 X_3 + e$$

Based on the formulation above, a picture of the results of the research model can be made as follows:

Picture 3
Research Model Results



Hypothesis Results (t Test)

Table IV
The result of the t test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	9,397	2,719		3,456	,001
	Independence	,237	,085	,362	2,790	,008
	Organizational commitment	-,005	,065	-,009	-,072	,943
	Organizational culture	,141	,040	,501	3,542	,001

a. Dependent Variable: Auditor Performance

Source: data processed, 2022

The t_{tabel} value of 2.02809 is obtained with a degree of freedom (db) of $n-k-1$ or $40-3-1 = 36$ and a significant level of 5% or 0.05.

The effect of independence on auditor performance

Based on the results of hypothesis testing that has been carried out, shows that independence affects auditor performance. Based on the results of research conducted at Bank Sumsel Babel, it can be concluded that overall independence at Bank Sumsel Babel is in a good category. This can be seen from the respondents' responses about independence which consist of several indicators. Some respondents' responses about

independence on independence indicators, namely independence in fact, independence in appearance, and independence in appearance. This is shown in the indicator of independence in appearance, which is carried out by the auditor in carrying out his work and must maintain his position so that other parties trust his objectivity and independence so as to improve auditor performance.

Supported by indicators of independence in expertise (independence of competence), an auditor's performance in carrying out his duties will certainly affect the performance of auditors. In order to be trusted by other parties, an auditor's performance in carrying out his duties must have the expertise or ability of auditors to examine and audit a company.

The results of this study are supported by Nova and Ayu's theory (2018: 97) that an auditor who has high independence will not be easily influenced and not easily controlled by other parties in considering the facts encountered in the examination and in formulating and expressing his opinion so that it will affect the level of achievement of the implementation of a better job, or in other words, his performance will be better. In addition, this research was also conducted by Rahmah Yulianti and Cut Hamdiah (2016), with the results showing that independence has a significant effect on auditor performance. It can be seen that similar research was also conducted by Chandara Wandri and Christina Dwi Astuti (2015), with the results showing that independence has a significant effect on auditor performance. The same research was conducted by Kompiang Martina Dinata and Dharma Saputra (2013), with the results showing that independence has a positive effect on auditor performance.

Effect of organizational commitment on auditor performance

Based on the results of the hypothesis testing that has been carried out, it shows that organizational commitment has no effect on auditor performance. Based on the results of the research that has been conducted at Bank Sumsel Babel, it can be concluded that overall organizational commitment at Bank Sumsel Babel is in the "good enough" category. This can be seen from the respondents' responses about organizational commitment, which consist of several indicators of organizational commitment, namely affective commitment, indicators of continuance commitment, and normative commitment.

The effect of organizational commitment is supported by indicators of affective commitment, where an auditor, in carrying out his duties, has a sense of agreement, belief, and related psychology in the organization, but not all auditors have a sense of agreement. Auditor performance can be said to be good if all auditors share a sense of agreement or belief.

Supported by indicators of continued commitment, an auditor or employee who works for a company survives some do not survive in the organization, and some survive because they need a salary. An auditor's performance in carrying out his duties must be analyzed because it will affect the performance of the auditors produced.

This is supported by an indicator of normative commitment: an auditor, in carrying out his duties, is obliged to stay with the organization because he has an awareness that commitments within the organization must be carried out. However, not all auditors are aware of the organization.

The results of the study are not in line with the theory put forward by Dariana, (2020: 135) A person who has a commitment to his organization is a person who has loyalty and pride in his organization, so that he has the desire to work and complete his tasks properly. An auditor who has a high organizational commitment will work well

and give his best to his organization, and there will be a sense of belonging to the organization, so that his commitment will result in increased performance.

The results of this study are not in line with research conducted by Wan fachruddin and ella rabnasari rangkuti (2019), which states that organizational commitment affects auditor performance, however, this research is supported by research conducted by Sakinah Putri (2022), which shows that organizational commitment has no effect on auditor performance, and by research conducted by Tria Andika (2017), which shows that organizational commitment has no effect on auditor performance.

The Effect of Organizational Culture on Auditor Performance

Based on the results of the hypothesis testing that has been carried out, it shows that organizational culture has an effect on auditor performance. Based on the results of the research that has been conducted at Bank Sumsel Babel, it can be concluded that the overall organizational culture at Bank Sumsel Babel is in the "good" category. This can be seen from the respondents' responses about organizational culture, which consist of several indicators of organizational culture, namely innovation in risk taking, attention to detail, results orientation, team orientation, aggressiveness, and stability.

The influence of organizational culture is supported by indicators of innovation in risk taking carried out by an auditor in carrying out his duties, encouraged to innovate in risk taking also affects auditor performance. By innovating an auditor, the resulting auditor performance will be better, without knowledge innovation cannot run.

In addition, the impact of organizational culture on auditor performance is also supported by indicators of attention to detail, an auditor, in carrying out his work, must show precision, analysis, and attention to detail. With precision, analysis, the results of the audit will be better.

Supported by a result orientation indicator, an auditor always focuses on results rather than techniques and processes used to achieve results, or at the management level, emphasizing the acquisition of or results obtained. Auditor performance will improve if they are more focused on results. This is also supported by indicators of orientation to the person of an auditor in making decisions by having to consider the effects of results on people in the organization. Indicators of an auditor's team orientation in carrying out his work in a company include performing activities in a team to produce good performance rather than working alone. Indicators of aggressiveness To achieve peak auditor performance, each auditor must approach his work with an aggressive and competitive attitude. The stability indicator of each auditor maintains and emphasizes the status quo in comparison with growth or maintains a state that remains as it was before.

The results of this study are supported by Dasmadi (2021:2). The influence between organizational culture and performance seems to be close as well. Organizational culture, as the spirit of an organization, has a very important role to play in achieving the desired organizational goals. Organizational culture will help create a sense of identity for employees, can be used to develop personal ties to the organization, can help the stability of the organization as a social system, and will provide guidelines for behavior, as a result of established norms of behavior. When good behavior is fostered by employees, it will also create a good organizational culture. A good organizational culture can improve performance.

Related to this, based on the results of research conducted by Chandra Wanadrindan Christina Dwi Astuti (2015), it shows that organizational culture affects auditor performance, then Syauffa pratiwi and reskino (2016) show that organizational

culture affects auditor performance. Research conducted by Winda Hapsari (2018) shows that organizational culture affects auditor performance.

Based on previous theory and research according to, Dasmadi, (2021: 2), Chandra Wanadrin and Christina Dwi Astuti (2015), Syauffa Pratiwi and Reskino (2016), and Winda Hapsari (2018) it can be concluded that organizational culture affects auditor performance.

4. CONCLUSIONS

This study was conducted to determine and analyze the influence of independence, organizational commitment, and organizational culture on auditor performance. Based on the results of the hypothesis and discussion that have been carried out, the authors can conclude that the variables of independence and organizational commitment have a significant effect on auditor performance, while organizational commitment has no significant effect on auditor performance.

This research has been well designed, but it still has limitations. Based on the above conclusions, suggestions that can be conveyed by the author are as follows: It is recommended for bank sumsel babel that this research be used as a reference in seeing what factors can improve auditor performance. For further research, better results can be obtained if it is not based on the results of distributing questionnaires alone, but can be done directly, it is hoped to develop and add variables such as audit structure, role conflict, and professionalism, as well as factors that can improve auditor performance. Expand the scope of research for future studies so that it is clearer what factors can affect auditor performance.

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