

THE INFLUENCE OF INDEPENDENCE, PROFESSIONALISM, AND ORGANIZATIONAL COMMITMENT TO PERFORMANCE AUDITORS IN PUBLIC ACCOUNTANT OFFICE IN MEDAN CITY

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Abstract

This study aims to examine and analyze the effect of independence on auditor performance, the effect of professionalism on auditor performance and the effect of organizational commitment on auditor performance. In this study the authors used an associative approach, the source of the data used was primary data. Data collection techniques used are by distributing questionnaires/questionnaires to 47 auditors who work at the Public Accountant Office in the City of Medan. The sampling technique used in this study is saturated sampling. Data analysis techniques used in this study were descriptive statistical tests, multiple regression analysis, classic assumption tests, hypothesis testing and coefficient of determination tests. The results of this study indicate that 1) Independence has no effect on Auditor Performance, 2) Professionalism has a significant effect on Auditor Performance, 3) Organizational Commitment has a significant effect on Auditor Performance. 4) Independence, Professionalism and Organizational Commitment simultaneously influence the Auditor's Performance.

Keywords: Independence, Professionalism, Organizational Commitment, and Auditor Performance.

I. INTRODUCTION

A. Background

Public Accounting Firm (PAF) is a form of public accounting organization that obtains permits in accordance with laws and regulations that seek to provide professional services in the practice of public accounting (Mulyadi, 2002, p. 60). The Public Accounting Firm is responsible for auditing historical financial reports that are published by all publicly listed companies, most other large enough companies, and many smaller non-commercial companies and organizations. A public accounting firm reflects the fact that auditors who express audit opinions on financial statements must be licensed as public accountants. PAF is often called an external auditor or independent auditor to distinguish it from internal auditors (Arens et al, 2011, p. 19). But now the auditor's performance has become a public highlight because of the many cases involving auditors both in Indonesia and abroad. Many cases involving auditors have an impact on public trust in the auditor profession.

As for several cases regarding auditors that have an impact on auditor performance, those are the PwC PAF cases that occur overseas. KW PwC has failed to detect accounting fraud that occurred at British Telecom in Italy. Even though PwC's relationship with British Telecom has been going on for 33 years. British Telecom immediately replaced PwC with KPMG. This failure is successfully detected by reporting the complaint (whistleblower), followed by a forensic

accounting by KPMG. The mode is to increase the company's income through the extension of fake contracts and invoices and fake transactions with vendors. This practice of fraud has occurred since 2013. The drive to get bonuses (tantiems) becomes a stimulus for accounting fraud. The impact of accounting fraud caused British Telecom to reduce GBP530 million and cut cash flow projections during the year by GBP500 million to pay off hidden debts and British Telecom to pay income tax on profits that were not there. This fraud scandal also has an impact on stock prices which dropped a fifth. British Telecom's CEO and CFO were forced to return their bonuses of GBP340,000 and GBP193,000 respectively (Warta Ekonomi, Jakarta 2017).

In addition to the PwC PAF case, there are also PAF Purwantono, Suherman & Surja cases in Indonesia. Ernst & Young's partner public accounting firm in Indonesia namely PAF Purwantono, Suherman & Surja paid a fine of US \$ 1 million (around Rp. 13.3 billion) to US regulators, due to being sentenced for failing to audit the client's financial statements announced by the Public Company Oversight Board (PCOB). This finding began when the EY partner accounting firm in the US conducted a study of the audit results of accounting firms in Indonesia. They found that the results of the audit of the telecommunications company were not supported with accurate data, namely in the case of leasing more than 4 thousand cellular tower units. However, the EY affiliate in Indonesia released an audit report with an unqualified status (Tempo.co, Jakarta 2017).

In addition to the PwC PAF and Purwantono, Suherman & Surja KAP cases, there is also the Hasnil M Yasin PAF case in North Sumatra. PAF Hasnil has manipulated government employees income tax manipulations in Langkat and Simalungun. PAF Chairman Hasnil and Partners were sentenced to 6 years imprisonment for the case of calculating the overpayment of Secretary of State Langkat income tax year 2001-2002. In 2003, Hasnil was sentenced to 4 years imprisonment in a similar case in Simalungun, and from both cases, Hasnil was fined Rp.200 million. This case was not carried out alone but dragged the former Secretary of Langkat and also former Secretary of Simalungun. As a result of tax manipulation carried out by Hasnil, the total loss of the State reached Rp 2.9 billion. The amount is Rp. 1.2 billion loss in Langkat Regency and Rp. 1.7 billion loss from the Simalungun District Government (Sumutpos.co, North Sumatra 2018).

To support a good auditor's performance, an auditor must first instill an attitude of independence in carrying out his duties. Independence means a mental attitude that is free from influence, not controlled by other parties, not dependent on others (Mulyadi, 2002, p.26). An auditor who is free from influence and honest means that the auditor has carried out his duties in accordance with the Professional Standards of Public Accountants (SPAP). By carrying out their duties in accordance with applicable regulations, an auditor will produce a quality audit report that will improve the auditor's performance. This statement is consistent with the results of research by Putri and IDG (2013) which states that independence influences auditor performance.

In addition to independence, an attitude of professionalism must also be held by an auditor to support the auditor's performance. Professionalism is the responsibility to act more than just fulfilling one's own responsibilities as well as community legal and regulatory requirements (Arens, Elder & Beasley, 2015: 96). In assessing an auditor's financial statements must be professional because the auditor profession is a profession that is trusted by the public. With high professionalism will certainly produce quality work and can improve auditor performance. This statement is in accordance with the results of research Alfianto and Dhini (2015) states that professionalism has a significant positive effect on auditor performance.

Not only is the attitude of independence and professionalism instilled in an auditor but also an auditor must also build organizational commitment in the office where he works. According to Kasmir (2018, p.193) states that commitment is the compliance of employees to carry out company policies or regulations at work. The commitment can be an encouragement for someone to work optimally or vice versa. Fostering a sense of comfort in the organization will make him happy in his organization so that it shows a positive attitude and seeks to improve performance and participate in realizing the goals of the organization. This statement is in accordance with the results of Putra and Made's (2016) research stating that organizational commitment influences auditor performance.

A study conducted by Putri and IDG (2013) titled Effect of Independence, Professionalism and Professional Ethics on Auditor Performance revealed that the three independent variables had a positive effect on auditor performance and the area of research was limited to Public Accountants in Bali. In this study, the researchers modified the research of Putri and IDG (2013) by replacing the independent variable and changing the object of research into the Effect of Independence, Professionalism and Organizational Commitment on Auditor Performance in the Public Accountant Office in Medan. The reason for replacing the professional ethics variable is because professional ethics is included in the variables of independence and professionalism so researchers only focus on these two variables. Researchers replace it with organizational commitment because organizational commitment is a series of independent attitudes and professionalism of an auditor.

Based on the description above, the researcher is interested in taking the title "The Effect of Independence, Professionalism and Organizational Commitment on Auditor Performance in the Public Accounting Firm in the City of Medan".

B. Problem Formulation

Based on the identification of the problem and the problem limits that have been described, then the problem can be formulated as follows:

1. Does Independence affect Auditor Performance?
2. Does Professionalism affect Auditor Performance?
3. Does the Organizational Commitment affect the Auditor's Performance?

Is it Independence, Professionalism and Organizational Commitment influential

II. LITERATURE REVIEW

A. Theoretical Basis

1. Auditor Performance

According to Rosally and Yulius (2015), the auditor's performance is the result of the auditor's work in carrying out audits of the financial statements of a company or other organization. According to Sanjiwani and I, Gede (2016) states that the auditor's performance is the work achieved by the auditor in carrying out tasks in accordance with the responsibilities given to him and become one of the benchmarks used to determine whether a job will be good or vice versa.

Based on various opinions regarding the auditor's performance, it can be concluded that the auditor's performance is the result of work achieved by the auditor in carrying out audits of financial statements in accordance with the responsibilities given to him. According to Eviyany and Narumi (2014), factors that influence auditor performance are independence, integrity, and competence. According to Alfianto and Dhini (2015) states that as for the factors that affect auditor performance are professionalism, organizational commitment, and audit structure. There are 3

dominant performance measurements in considering performance evaluation according to Agus Dharma in Putri (2015) as follows: 1) Quantity, 2) Quality and 3) Timeliness.

2. Independence

The second general audit standard states that "in all matters relating to the engagement, independence in mental attitude must be maintained by the auditor". This standard requires the auditor to be independent, meaning that he is not easily influenced because he is carrying out his work in the public interest (SPAP, 2001). According to Elder, Beasley, Arens & Jusuf (2011, p. 74) states that independence in auditing means taking an unbiased perspective in conducting testing, evaluating the results of testing and publishing audit reports. Independence is one of the most important characteristics for the auditor and is the basis of the principles of integrity and objectivity.

Based on various opinions about independence, the researcher concludes that independence is an attitude that is free from the influence and pressure of any party in making decisions objectively and based on the facts. Mautz and Sharaf in Tandiontong (2018, p.170) proposed 3 dimensions of auditor independence, namely: 1) Independence of programming, 2) Independence of work implementation and 3) Independence of reporting.

3. Professionalism

In the Big Indonesian Dictionary, professionalism means quality, quality, and behavior that are characteristic of a profession or professional person. According to Arens, Elder & Beasley (2015, p. 96) states that Professionalism is one's own responsibility as well as community legal and regulatory requirements.

Based on various opinions regarding professionalism, the researcher concludes that professionalism is the responsibility of a person in completing his work. The concept of professionalism developed by Hall, James A and Tommie Singleton in Putri (2015) is a concept of professionalism to test the professionalism of public accountants covering five dimensions, namely: 1) Dedication to the profession, 2) Social obligations, 3) Independence, 4) Confidence to professional regulations and 5) Relationships with fellow professionals.

4. Organizational Commitment

According to Kasmir (2018) states that commitment is the compliance of employees to carry out company policies or regulations at work. According to Syarifuddin Alwi (2001: 49) in Bagia (2015, p.42), organizational commitment is the attitude of employees to remain in the organization and be involved in efforts to achieve the mission, values, and goals in the company. According to Alfianto and Dhini (2015) stated that commitment to the organization is the attitude of someone likes or dislikes an employee to the organization where he works that shows his involvement in the organization.

Based on various opinions regarding organizational commitment, the researcher concludes that organizational commitment is the attitude of like or dislike of an employee in the organization and get involved in efforts to achieve company goals. According to Windsor (1995), Weiner and Vardi (1998), Mayer & Alen (1990) and Cuverson (2002) in Tandiontong (2018, p. 130) recommend that organizational commitment consists of 3 components, namely: 1) affective commitment, 2) Continuous commitment and 3) Normative commitment.

B. Hypothesis

The hypothesis is a temporary answer to the formulation of a research problem. This provisional answer is only based on relevant theory, not yet based on empirical facts obtained through research data collection (Ananta et al., 2014, p. 35).

Based on the above framework, the hypothesis which is a temporary conclusion of this research is:

Independence influences the Auditor's Performance

Professionalism influences Auditor Performance

Organizational Commitment influences Auditor Performance

Independence, Professionalism and Organizational Commitment simultaneously influence the Auditor's Performance.

III. RESEARCH METHOD

A. Research Approach

This research uses an associative approach. Associative research is research that aims to analyze the relationship between one variable with another variable or how the relationship between one variable affects other variables (Sugiyono, 2016).

B. Definition of Variable Operations

1. Auditor Performance (Y)

Auditor performance is the result of work achieved by the auditor in carrying out an examination of financial statements in accordance with the responsibilities given to him. There are 3 dominant performance measurements in considering performance evaluation according to Agus Dharma in Putri (2015) as follows: 1) Quantity, 2) Quality and 3) Timeliness.

2. Independence (X1)

Independence is an attitude that is free from influence and pressure from any party in making decisions objectively and based on existing facts. Mautz and Sharaf in Tandiontong (2018, p.170) proposed 3 dimensions of auditor independence, namely: 1) Independence of programming, 2) Independence of work implementation and 3) Independence of reporting.

3. Professionalism (X2)

Professionalism is the responsibility of someone in completing their work. The concept of professionalism developed by Hall, James A and Tommie Singleton in Putri (2015) is a concept of professionalism to test the professionalism of public accountants covering five dimensions, namely: 1) Dedication to the profession, 2) Social obligations, 3) Independence, 4) Confidence to professional regulations and 5) Relationships with fellow professionals.

4. Organizational Commitment (X3)

Organizational commitment is the attitude of like or dislike of an employee in the organization and get involved in efforts to achieve company goals. Windsor (1995), Weiner and Vardi (1998), Mayer & Alen (1990) and Cuverson (2002) in Tandiontong (2018, p. 130) advocate that organizational commitment consists of 3 components, namely: 1) Affective commitment, 2) Commitment continuous and 3) Normative commitment.

C. Population and Sample

The population in this study is the Public Accountant who works at the Public Accounting Firm (PAF) in Medan. List of Public Accounting Firms in Medan City whose permits are

registered at the Financial Professional Development Center (FPDC) as of December 12, 2018, and January 3, 2019.

The sampling technique in this study uses a saturated sampling technique. Ananta et al (2014, p. 85) states that saturation sampling is a sampling technique if all members of the population are used as samples. Then the sample size is 159 respondents and the sample examined is an auditor at the Public Accountant Office in the City of Medan.

D. Data collection technique

The data source used in this study is the primary data. Data collection techniques in this study were questionnaires/questionnaires. Respondents in this study are auditors in the Public Accountant Office in Medan. The scale of the instrument used in this study is the *Likert* scale. Before the questionnaire was distributed, the instrument quality test was carried out in the form of a validity and reliability test.

E. Data analysis technique

Data analysis techniques in this study were descriptive statistical tests, multiple regression analysis, classic assumption tests, hypothesis testing and coefficient of determination tests.

IV. RESEARCH RESULT AND DISCUSSION

A. Research Result

Of the 159 questionnaires distributed, only 47 were filled out and returned. In accordance with the way of sampling using saturated sampling where all members of the population are sampled in their calculations by counting all questionnaires returned by respondents. So that the number of respondents owned by researchers is quite representative. Table IV-2 follows a summary of sending and returning questionnaires which will be shown in the following table:

**Table IV-2
Delivery and Return Questionnaire Details**

Questionnaire	Amount
Questionnaire distributed	159
Returned questionnaire	47
Questionnaire that can be used	47

Source: Primary data processed 2019

1. Test Instrument Data

Validitas test

Validitas test is used to measure valid or invalid of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire (Ghozali, 2018, p. 51). One way to test validity is correlation. The validity of the instrument is determined by correlating the score obtained by each question or statement with the total score.

Based on the above table of 41 statements it turns out that all items are valid, no items must be removed. Minimum requirements to qualify whether each statement is valid or not by comparing $r_{arithmetic}$ to r_{table} can be obtained from $df = N-2$ ($47-2 = 45$) and $r_{table} = 0.287$, where $r_{arithmetic} > r_{x_{table}}$. Then it can be concluded that all statements are valid.

Reliabilitas Test

Reliabilitas is actually a tool to measure a questionnaire which is an indicator of a variable or constructs. A questionnaire is said to be reliable or reliable if one's answer to a statement is consistent or stable over time (Ghozali, 2018, p. 45). This test uses the *Cronbach Alpha* statistical method with a value of 0.6. If the value of the reliability coefficient (*Cronbach Alpha*) > 0.6 then the instrument has reliability.

From the table above it can be seen the *Cronbach's Alpha* value of all research variables shows > 0.600. That way all of the above variable question items are reliable so that the questionnaires for these variables can be used in this study.

Descriptive Statistics Test

Table IV-10
Descriptive Statistics Results
Descriptive Statistics

	N	Minimum	Maximum	The mean	Std. Deviation
Independence	47	33.00	45.00	38.9149	2.61126
Professionalism	47	48.00	66.00	59.2340	4.20772
Organizational Commitment	47	25.00	42.00	32.9149	3.53756
Auditor Performance	47	33.00	43.00	37.6383	2.67375
Valid N (listwise)	47				

Source: SPSS Data Processing

Based on the descriptive statistics table above, it can be explained that the number of respondents (N) is 47. Of the 47 respondents, the Independence variable (X1) has a minimum value of 33, a maximum value of 45, an average of 38.91 and a standard deviation of 2,611. Professionalism (X2) has a minimum value of 48, a maximum value of 66, an average of 59.23 and a standard deviation of 4,207. Organizational Commitment (X3) has a minimum value of 25, a maximum value of 42, an average of 32.91 and a standard deviation of 3,537. Auditor Performance (Y) has a minimum value of 33, a maximum value of 43, an average of 37.63 and a standard deviation of 2,673.

2. Multiple Regression Analysis

Before the regression analysis is used, the classical assumptions test are first done as follows:

Normalitas test

Data normalitas test is done to see whether data is normally distributed or not. The normalitas test is carried out in two ways, namely the *Kolmogorov-Smirnov One-Sample* statistical analysis of each variable and through graph analysis by looking at the spread of data (points) on the *P Plot Regression Standardized Residual Regression* (Ghozali, 2018. 163).

Normal P-P Plot of Regression Standardized Residual

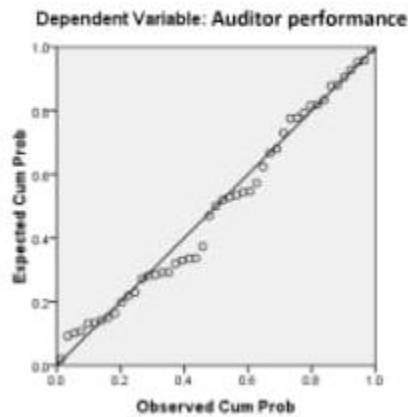


Figure IV-1
Normalitas Test Results

Figure IV-1 displays a normal plot graph showing points that represent data spreading around a diagonal line and spreading close to the diagonal line. Then, it can be said that the data is normally distributed. Based on the normal plot graph display, it can be concluded that the regression model does not violate the assumption of normality. In addition to using scatterplot charts, data normality testing also uses the *Kolmogorov Smirnov One Sample test*.

Table IV-11
Normalitas Test Results

One-Sample Kolmogorov-Smirnov Test

		Independence	Professionalism	Organizational Commitment	Auditor Performance
N		47	47	47	47
Normal Parameters ^a	The mean	38.9149	59.2340	32.9149	37,6383
	Std. Deviation	2.61126	4.20772	3.53756	2,67375
Most Extreme Differences	Absolute	.129	.195	.93	.86
	Positive	.977	.107	.93	.084
	Negative	-.129	-.195	-.855	-.86
Kolmogorov-Smirnov Z		.886	1,334	.637	588
Asymp. Sig. (2-tailed)		.413	.057	.812	.880

a. Test distribution is Normal.

Source: SPSS Data Processing

Based on table IV-11, the value of *Kolmogorov Smirnov* on each variable, namely the independence variable has a significant value of $0.413 > 0.05$, the professionalism variable has a significant value of $0.057 > 0.05$, the organizational commitment variable is $0.812 > 0.05$ and the auditor performance variable is $0.880 > 0.05$. This means that all data are normally distributed or the data is stated to meet the assumption of normalitas.

Multikolinearitas Test

Table IV-12
Multikolinearitas Test Results
Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
1 (Constant)	20,131	7,006			
Independence	-.092	.150	-.090	.839	1,192
Professionalism	.236	.94	.372	.832	1,202
Organizational Commitment	.215	102	.285	.985	1,015

a. Dependent Variable: Auditor Performance

Source: SPSS Data Processing

Based on table IV-12 above shows that the Independence variable has a Tolerance value of 0.839 and VIF of 1,192, Professionalism variable has a Tolerance value of 0.832 and VIF of 1,202 and the Organizational Commitment variable has a Tolerance value of 0, 985 and VIF of 1,015. This means that the Tolerance value is greater than 0.10 and VIF is not more than 10. So it can be concluded that the three variables do not occur multikolinearitas between independent variables in the regression model of this study.

Heteroskedasticitas

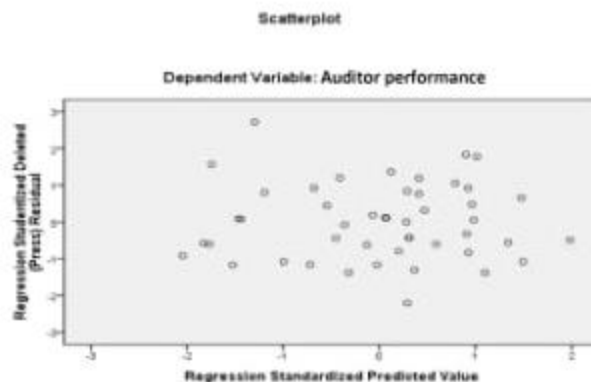


Figure IV-2
Scatterplot Heteroskedasticitas Test

Based on the *scatterplot* image above, it can be seen that there is no heteroskedasticitas, because there is no clear pattern and points spread above and below the number 0 on the Y-axis. So it can be said that the heteroskedasticitas test in this study is fulfilled, the heteroskedasticitas test also uses the *Glejser* test. The test results will be presented in table IV-13:

**Table IV-13
Glejser Test
Coefficients ^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,013	3,923		.768	.447
Independence	-.012	.084	-.024	-.145	.886
Professionalism	.014	.052	.045	269	.789
Organizational Commitment	-.044	.057	-.117	-769	.446

a. Dependent Variable: Abs_RES

Source: SPSS Data Processing

From the table above shows that obtained significant values from Independence, Professionalism and Organizational Commitment respectively are 0.886, 0.789 and 0.446 so it can be concluded that there are no variables that contain heteroskedasticity because of the significant value > 0.05.

The results of processing using SPSS data on multiple regression about the influence of Independence (X1), Professionalism (X2) and Organizational Commitment (X3) on Auditor Performance (Y) can be seen in the following table:

**Table IV-14
Multiple linear regression
Coefficients ^a**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	20,131	7,006		2,874	.006
Independence	-.092	.150	-.090	-611	.545
Professionalism	.236	.94	.372	2,522	.015
Organizational Commitment	.215	102	.285	2,104	.041

a. Dependent Variable: Auditor Performance

Source: SPSS Data Processing

Based on the table above from the results of the process using the SPSS software program as a calculation, the results are as follows:

$$Y = 20.131 + (- 0.092X1) + 0.236X2 + 0.215X3$$

Hypothesis testing

T-test

Table IV-15
Hypothesis Testing Results t-test

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	20,131	7,006		2,874	.006
Independence	-.092	.150	-.090	-611	.545
Professionalism	.236	.94	.372	2,522	.015
Organizational Commitment	.215	102	.285	2,104	.041

a. Dependent Variable: Auditor Performance

Source: SPSS Data Processing

F test

Table IV-16
Hypothesis Testing Results Test F
ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	73,242	3	24,414	4,107	.012 ^a
	Residual	255,609	43	5944		
	Total	328,851	46			

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

b. Dependent Variable: Auditor Performance

Source: SPSS Data Processing

Test The coefficient of determination (R^2)

Table IV-17
Coefficient of Determination

Summary Model ^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.472 ^a	.223	.168	2.43811

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

b. Dependent Variable: Auditor Performance

Source: SPSS Data Processing

From the results of the table above it can be seen that the coefficient of determination (seen from *R square*) is 0.223, this means that 22.3% of the variation in the value of Auditor Performance is determined by variations in the value of Independence, Professionalism and Organizational Commitment. While the remaining 77.8% of Auditor Performance is influenced by other variables not examined in this study.

B. Discussion

1. Effect of Independence on Auditor Performance

Based on the test results obtained by the independence variable shows t arithmetic = (-0.611) is smaller than t table that is 2015, with a significant value of $0.545 > 0.05$. With a significant value of 0.545, which means greater than 0.05, which indicates that independence does not have a significant effect on the performance of auditors at the Public Accountant Office in Medan.

The results of this study are not in line with the research results of Putri and Suputra (2013) and Eviyany and Narumi (2015) which states that independence influences auditor performance. The results of this study indicate that independence does not affect the auditor's performance because the attitude of independence is a basic attitude that has been embedded in an auditor even before the auditor carries out his duties so that independence can not be said to affect the performance of auditors in Medan city.

In addition, it may also be caused by the limited number of respondents who are only 47 people out of a total population of 159 people and the description of respondents based on positions dominated by junior auditors is 61.7% with working years of 1-5 years at 85.1%.

2. Effect of Professionalism on Auditor Performance

Based on the test results obtained professionalism variables show t arithmetic = 2.522 is greater than the t table is 2.015, with a significant value of $0.015 < 0.05$. With a significant value of 0.015 which means less than 0.05 which shows that professionalism has a significant influence on the performance of auditors in the Public Accountant Office in Medan.

The results of this study are in line with the research results of Arumsari and I Ketut (2016) and Ramadhanty (2013) which state that professionalism influences auditor performance. The research shows that people's expectations of transparency and accountability demands will be met if the auditor can carry out professionalism so that the public can assess the auditor's performance. With high professionalism, the resulting audit products can be relied upon by those who need professional services. Professionalism has a significant positive effect on auditor performance. The higher the professionalism of an auditor in carrying out his work, the more will affect the auditor's performance for the better.

3. Effect of Organizational Commitment on Auditor Performance

Based on the test results obtained organizational commitment variable that shows t arithmetic = 2.104 is greater than the t table is 2.015, with a significant value of 0.041 < 0.05. With a significant value of 0.041 which means less than 0.05 which shows that organizational commitment has a significant influence on the performance of auditors at the Public Accountant Office in the City of Medan.

The results of this study are in line with the results of Rosally and Yulius (2015) and Putra and Made (2015) which states that organizational commitment influences auditor performance. Commitment is an organizational commitment that influences the performance of auditors stating that organizational commitment will create a sense of belonging for workers to the organization. If the worker feels his soul is bound to existing organizational values, he will feel happy at work and provide the best performance and service to the organization he supports so that his performance can improve. The higher the professionalism of an auditor in carrying out his work, the more will affect the auditor's performance for the better.

4. The Effect of Independence, Professionalism, and Organizational Commitment on Auditor Performance

Based on the results of simultaneous testing it can be seen that the calculated F value of 4.107 is greater than the F table of 2.82, with a probability value that is sig 0.012 < 0.05. Thus it can be concluded that there is a significant influence of independence, professionalism and organizational commitment on the performance of auditors in public accounting firms in Medan city.

The results of this study indicate that the variables of Independence, Professionalism and Organizational Commitment simultaneously have an influence on Auditor Performance. As an auditor whose work is to be trusted by the public, an auditor must instill an attitude of independence in providing opinions in accordance with the facts. Not only is the attitude of independence an auditor must also have an attitude of professionalism because in order to produce quality audit opinions an auditor must have the ability to conduct audits of financial statements and obey the auditor's code of ethics. To have an independent attitude and professionalism an auditor must have a good commitment to his organization. By fostering a sense of comfort in his organization an auditor will work to the best of his ability to produce audit reports in accordance with available facts. So an auditor must instill an attitude of independence, professionalism, and organizational commitment so that it will improve the auditor's performance.

V. CONCLUSION AND SUGGESTIONS

A. Conclusion

1. Independence does not significantly influence Auditor Performance. This may be due to the limited number of respondents who are only 47 people out of a total population of 159 people and the description of respondents based on positions dominated by junior auditors with 1-5 years of service.
2. Professionalism has a significant effect on the performance of auditors in public accounting firms in the city of Medan. This means that the higher the professionalism of an auditor in carrying out his work, the more will affect the auditor's performance for the better.
3. Organizational Commitment has a significant effect on Auditor Performance at Public Accounting Firms in Medan City. This means that the higher the auditor's commitment to the organization where he works, the better the performance will be.

4. Independence, Professionalism and Organizational Commitment have a significant simultaneous effect on the Auditor's Performance at the Public Accounting Firm in the City of Medan.

B. Suggestios

Based on the conclusions obtained in this study, the following suggestions are proposed:

1. In carrying out their duties, a public accountant must always use professional standards and auditing standards that are enforced so as to produce a good auditor's performance.
2. The next researcher can add other variables such as integrity, competence, audit structure and other variables. Because it can be seen in the variables affected in this study only by 22.3% while the remaining 77.7% is influenced by other variables not examined in this study.
3. For future researchers, it is better to add research samples, both by expanding the area and so on.
4. For further researchers, it is expected that respondents who fill out the questionnaire are senior auditors so that the results are more optimal.

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