Factors Affecting Organizational and Professional Commitments of Internal Auditors

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Abstract- This research is intended to analyze factors that influence internal auditors’ organizational and professional commitment and the relationship between both of them as well as to formulate the actions that need to be taken in order to enhance internal auditors’ commitment to their organizations and profession in the midst of talent war. The data analysis uses the Structural Equation Modelling (SEM) technique with the Partial Least Square (PLS) approach. The results of this research show that, through internal auditor’s job satisfaction factor, organization’s support for internal audit activity brings positive impacts to internal auditors’ organizational commitment and professional commitment with the impact measure value ($f^2$) that is as much as 0.13127. Internal auditors’ professional commitment brings positive and significant impacts to internal auditors’ organizational commitment. Based on the Stone-Geisser’s $Q^2$, the structural (inner) model that is arranged is proven to have prediction relevance. The entire model fulfills the goodness-of-fit criteria.

Index Terms- internal auditor, organizational commitment, professional commitment, organization’s support for internal audit activity, job satisfaction

I. INTRODUCTION

Background

While labor market generally shows unemployment (people who are not accepted in the formal sector) rate problem, people with high competence are free to choose organizations that they like as a place to work. As a situation that is known as talent war begins to emerge, organizations need to keep their high-quality talents in order to deliver their best abilities in supporting the organizations’ performance by strengthening workers’ commitment to their organizations which makes organizational commitment a topic that is often discussed when it comes to organization behavior. Meyer and Herscovitch (2001) give commitment definition as a force that binds an individual to a course of action of relevance to one or more targets. Meyer (2009) also adds that the force that is mentioned before is the internal force within an individual. Colquitt et al. (2015) define commitment as the the desire on the part of an employee to remain a member of the organization and place this construct as the outcome to be achieved in their organizational behavior model. Organizational commitment is one of the discussion focus regarding commitment at workplace. Besides organizational commitment, another focus is professional commitment. The two commitment focuses need to be considered by employing organizations and profession communities because a person who works in an organization can also have the status as a professional.

One of the professions that exists in modern organizations is internal auditor. Internal auditors provide assurance services (an objective examination of evidence for the purpose of providing an independent assessment) and consulting services on governance, risk management and internal control to help an organization accomplishes its objectives. In accordance with the standards and the guidelines that are published by the profession organization, which is the Institute of Internal Auditors (IIA), internal auditors must collect and evaluate information independently and objectively, by bringing systematic and disciplined approach, in order to get conclusions and necessary recommendations in order to support the achievement of the organization’s strategic objectives, reliability and integrity of financial and operational information, effectiveness and efficiency of operations and programs, safeguarding of assets and compliance with laws, regulations, policies, procedures, and contracts. Organizations have the options of maintaining its own internal audit activity or outsource it to a third party service provider. If they choose to maintain its in-house internal audit activity, which is done by many organizations in Indonesia, the internal auditors are also become employees in the organizations. An internal auditor must be competent in various aspects that match the requirements in the competency framework that has been formulated by IIA (2013a) in order to do his/her profession. The chief audit executive (CAE) must ensure that internal audit resources are appropriate, sufficient, and effectively deployed to achieve the approved plan (IIA 2013b). The adequacy of the internal audit resources is influenced by the availability of personnel to join or stay in the organizations or profession. Changing profession can be done by an internal auditor because the profession can be done by those who come from various formal educational background such as accounting, management, law, information technology and other fields that can also be alternative professions choices. Moving from an organization or changing profession is more possible if someone has competence and experience in the internal audit profession that can be used to start his/her career in other fields or organizations.

When a competent and experienced internal auditor moves to a different organization, the organization that they leave will suffer loss. This is because the one that is left behind has paid for various costs, whether it is monetary or non-monetary, for the recruitment and the development of the related personnel but can no longer enjoy direct benefits from the professional competence.
and experience that have been formed within the internal auditor. When an internal auditor changes their profession, the loss can be happen to the internal auditor profession because it decreases the chance to promote the profession's contributions that can be given to the society. Both organizations and the profession community can also experience loss in the form of reputational damage if the change is caused by the internal auditor’s discontent with his organization or profession. Hence, both organization and the profession community are concerned to keep the internal auditors in the organizations and the profession by decreasing their intention to move to a different organization or change profession.

Lowering the intention to move or change is not easy to do because, with easy access for information, workers can easily compare the alternatives among organization or professions nowadays in order to find the best choice for their lives. In the context of Indonesia, the increasing opportunities to become cross-country workers after the application of Southeast Asian Economic Community started in 2016 can also be a factor that support the possibility of moving to a different organization with or without changing profession. Iyer (2014) and Anderson dan Svare (2011) state that the attempt to recruit and keep high quality talents is one of the biggest challenges for internal audit management nowadays. Harrington and Piper (2015) state that, on the global average, 20% of internal auditors intend to leave their profession in the following 5 years.

The challenge to keep the talents increases even more with the existence of online job seeking sites which make it easier for workers to move to a different organization or change profession. Data from a popular job seeking site, JobStreet.com, at the end of March 2016, shows that there were 21 Internal Audit Manager or Assistant Manager positions that were offered to job seekers. After the closing date for the job applications, the offered positions, on the average, attracted 59,89 applicants with 17,42 internal auditors (IA) among them who wish to move to a different organization. From the same site at the same time, other job vacancy information for other positions that can potentially attract internal auditors can be seen as well. The positions include Accounting or Finance Manager, Finance Controller and Fraud Prevention or Investigator which are respectively found with 164, 21 and 2 positions. From 15 examples of positions that were observed, on the closing dates, on the average, there were 92,21 applicants for every position with, on the average, there were 3,57 internal auditors (IA) among them.

In order to keep the internal auditors, it is necessary to build their commitment to the organization and the profession by knowing which factors can affect it. The results of the researches that were done by Aranya et al. (1981), Seniati (2002), Ayers (2010), Lestari (2013) and Hapsari (2015) show that job satisfaction is the main factor that influences commitment. Job satisfaction is related to the realization of the effectiveness of internal audit that needs support from the organization. Lee et al. (2000), Huang (2001), Cooper (2002) and Ayers (2010) also find the influence of work involvement on commitment. The results of the researches by Aranya et al. (1981), Huang (2001) and Cooper (2002) show that there is a positive relationship between organizational commitment and professional commitment to external auditors. The results of Kwon and Banks (2004) research show that position dimension that is related to organizational commitment and professional commitment. Iyer (2014) states that internal auditors working for service providers have higher level of professional identification compared to in-house auditors. Previous researches show that there is an opportunity to pursue a research by analyzing the relationship between organizational and professional commitments of internal auditors, as well as analyzing organization’s support for internal audit activity and job satisfaction factors by answering the following research questions:

1. How is the affect of organization’s support for internal audit activity on internal auditors’ job satisfaction?
2. How is the affect of internal auditors’ job satisfaction on internal auditors’ organizational commitment?
3. How is the affect of internal auditors’ job satisfaction on internal auditors’ professional commitment?
4. How is the relationship between internal auditors’ organizational commitment and professional commitment?
5. What are the actions that need to be taken in order to enhance internal auditors’ commitment to their organizations and profession?

Research Purpose

This research is expected to give the understanding of the factors that support internal auditors’ organizational and professional commitment. Furthermore, this understanding is expected to be useful to help the stakeholders in managing the talents of internal auditors.

Research Scope

The research was conducted on the organization’s support for internal audit activity, internal auditors’ job satisfaction, internal auditors’ organizational commitment and internal auditors’ professional commitment factors. The research was done on internal auditors who were undergoing a training at Internal Audit Development Center-Internal Audit Education Foundation (PPIA-YPIA). The data collection was done from June 2016 to July 2016.

Conceptual Framework and Research Hypothesis

The conceptual framework is as shown in Figure 1 below. The conceptual framework as well as the limitations; the scope of the research are the base of the construction of the hypothesis in this research, which is:

H1: Organization’s support for internal audit activity brings positive and significant impacts on internal auditors’ job satisfaction.

H2: Intrinsic motivation moderates the relationship between organization’s support for internal audit activity and internal auditors’ job satisfaction. The higher the intrinsic motivation, the more positive the relationship between organization’s support for internal audit activity and internal auditors’ job satisfaction is.

H3: Intrinsic motivation brings positive and significant impacts to internal auditors’ job satisfaction.

H4: Internal auditors’ job satisfaction brings positive and significant impacts to internal auditors’ organizational commitment.
H5: Internal auditors’ job satisfaction brings positive and significant impacts to internal auditors’ professional commitment.

H6: Internal auditors’ professional commitment brings positive and significant impacts to internal auditors’ organizational commitment.

II. RESEARCH METHOD

Research Design

This research was done to test the proposed hypothesis. The test was done through empirical studies by measuring the perception of the respondents on internal auditors’ organizational commitment and professional commitment as well as factors that affect it.

Data Type and Source

The data that is used in this research takes the form of primary data and secondary data. The primary data is obtained from the answers given by respondents for the questionnaires that were distributed which were processed and analyzed by the researcher afterwards. The secondary data takes the form of literature or references that are relevant which are taken from various sources.

Data and Information Collection Techniques

Data collection technique

This research is done by distributing questionnaires to respondents. The questions that are used are scaled response and closed ended questions.

Data analysis method

Analysis and examinations of the hypothesis are done using the Structural Equation Modelling (SEM) technique with Partial Least Square (PLS) approach by using SmartPLS Ver 2.0 M3 software. The analysis steps refer to Hair et al. (2014), Jogiyanto and Abdillah (2015) as well as Ghozali and Latan (2015) which are:

1. The specification of the model to determine the structural (inner) model and the measurement (outer) model.
2. The evaluation of the measurement (outer) model to test the validity and the reliability of the indicating variables. The validity test for the reflective indicator covers convergent validity test and discriminant validity test. The rule of thumb that was used for the convergent validity is outer loading>0,7; AVE and communality>0,5 (Jogiyanto and Abdillah 2015). The discriminant validity test was measured with a requirement that states that every indicator must possess higher loading for latent that is measured compared to indicator for other latent as well as higher AVE root than the latent variable correlation. The reliability test was done using Cronbach’s alpha (acceptable when the value is >0,6) and composite reliability (acceptable if the value is>0,7).
3. The evaluation of the structural (inner) model was done by measuring the determination coefficient or $R^2$ test, path coefficient or $T$ value, counting the impact scale as well as prediction relevance (Hair et al. 2014). The higher the value of the $R^2$ is, the better the prediction model of the proposed research model is (Jogiyanto and Abdillah 2015) with the value of 0,75, 0,50 and 0,25 respectively show the substantial, intermediate and weak levels (Hair et al. 2011, Hair et al 2014). Jogiyanto and Abdillah (2015) state that rules of thumb for the $R^2$value should be $\geq 0,10$ for the justification of the PLS results. The value of the path coefficient shows significance among variables in the inner model or the hypothesis examination. The hypothesis that is used is one-tailed hypothesis with the alpha of 5 percent, acceptable if the $T$-statistics value is bigger than 1,64 (Jogiyanto and Abdillah 2015). The impact scale of a construct($f^2$) is counted from the alteration of the $R^2$value if the construct is eliminated from the model with the value limit of 0,02; 0,15 and 0,35 show little, intermediate and huge impacts (Hair et al. 2014). Positive value shows that endogenous constructs can be predicted.
4. Validation of the entire model. Ghozali and Latan (2015) explain that, on the entire model, validation can
be done with the requirement of goodness-of-fit from Tenenhaus et al. (2004). Tenenhaus et al. (2004) counts the goodness-of-fit as a root of the multiplication of the average value of communality with the R² mean of endogenous variable. Referring to the limit of the communality value from Jogiyanto and Abdillah (2015) and the R² mean according to Hair et al. (2014), goodness-of-fit is categorized as small (0.10), intermediate (0.27) and big (0.42).

The Research Variables and the Employed Measuring Instruments

Organization’s Support on Internal Audit

This construct is measured with the internal auditor’s activity position appropriateness variable (X1), the adequacy of the given resources (X2), the condition of the application of governance (X3), the condition of the application of risk management (X4) and the condition of the application of internal control (X5), the use of the conclusion of the results of the audit (X6) as well as the execution of corrective actions upon recommendation from internal audit activities (X7).

Intrinsic Motivation

This construct is hypothesized as a moderating variable that influence the relationship of organization’s support for internal audit activity with job satisfaction. Intrinsic motivation is measured using the scales for internal motivation factors (X8, X9, X10) from *Work Intrinsic and Extrinsic Motivation Scale* (Tremblay et al. 2009).

Job Satisfaction

This construct is measured using general satisfaction (Y1), satisfaction on the job (Y2) and preference on continuing to work for the current organization (Y3) variables using the Michigan Organizational Assessment Questionnaire (Seashore et al. 1982) that is referred to by Nayak (2002).

Organizational Commitment and Professional Commitment

Each of these constructs is measured using affective commitment (Y4, Y7), continuous commitment (Y5, Y8) and normative commitment (Y5, Y9) variables using the scales that are developed by Allen and Meyer (1990) and then revised by Meyer et al. (1993). Research path diagram is as shown as Figure 2. From the diagram in Figure 2 there are 5 paths so that it refers to Jogiyanto and Abdillah (2015), the number of samples is determined to be at least 50.

![Figure 2. Research path diagram](image)

III. RESEARCH RESULT

Training Realization and Number of Respondents

Throughout June and July of 2016, PPIA-YPIA held 11 trainings that were joined by the total of 191 participants. Questionnaires were distributed to all the participants of the trainings and 140 of them were returned.

SEM-PLS Analysis

The Evaluation of the Measurement (Outer)Model

The SmartPLS output results for the convergent validity test show that the AVE value and the communality for variables X1, X2 and X7 are less than 0.7. After re-estimation is done by eliminating X1, X2 and X7 variables, the outer loading value in every indicator is more than 0.7 and the AVE value and the communality of every variable is more than 0.5. From the results, it can be concluded that variables and indicators that are used in the final model satisfy the convergent validity criteria. The SmartPLS results for discriminant validity test show that the loading of the indicator for the latent variable that is measured has a value that is higher than the loading of the indicator for other latent variables as well as an AVE root value that is higher than the correlation value, so the discriminant validity is fulfilled. The SmartPLS output for reliability test shows that the Cronbach’s alpha value is more than 0.6 for every latent variable and composite reliability exceeds 0.7 for all latent variables. With these results, it can be concluded that the (measurement) outer model is fulfilled.

The Evaluation of the Structural (Inner) Model
The SmartPLS results show the $R^2$ value for job satisfaction, organizational commitment and professional commitment is 0.218908, 0.370955 and 0.420476 respectively. Referring to Jogiyanto and Abdillah (2015), the results of the $R^2$ test above can still be justified even though the accuracy of the prediction of the inner model is on the weak level according to the criteria of Hair et al. (2011) and Hair et al. (2014). The value of path coefficient for the final model is as shown in Figure 3 which is used as the base of the calculation of the T-statistics value. The T-statistics value can be seen in Table 1.

### Table 1 The Calculation of the T-Statistics Value

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Original Sample (O)</th>
<th>Sample Mean (M)</th>
<th>Standard Deviation (STDEV)</th>
<th>Standard Error (STERR)</th>
<th>T Statistics (O/STERR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organization’s Support -&gt; Job Satisfaction</td>
<td>0.321779</td>
<td>0.323143</td>
<td>0.077007</td>
<td>0.077007</td>
<td>4.178554</td>
</tr>
<tr>
<td>Organization’s support * Intrinsic Motivation -&gt; Job Satisfaction</td>
<td>-0.172610</td>
<td>-0.185100</td>
<td>0.127384</td>
<td>0.127384</td>
<td>1.355037</td>
</tr>
<tr>
<td>Intrinsic Motivation -&gt; Job Satisfaction</td>
<td>0.133078</td>
<td>0.131452</td>
<td>0.097907</td>
<td>0.097907</td>
<td>1.359224</td>
</tr>
<tr>
<td>Job Satisfaction -&gt; Organizational Commitment</td>
<td>0.648441</td>
<td>0.648012</td>
<td>0.059979</td>
<td>0.059979</td>
<td>10.811153</td>
</tr>
<tr>
<td>Job Satisfaction -&gt; Professional Commitment</td>
<td>0.514283</td>
<td>0.522118</td>
<td>0.073572</td>
<td>0.073572</td>
<td>6.990170</td>
</tr>
<tr>
<td>Professional Commitment -&gt; Organizational Commitment</td>
<td>0.226384</td>
<td>0.226791</td>
<td>0.087715</td>
<td>0.087715</td>
<td>2.580915</td>
</tr>
</tbody>
</table>

In order to count the effect size ($f^2$) on the model’s capability to implement the prediction of the exogenous variable, which is organization’s support for internal audit activity, this construct is eliminated from the model. The form of the model is revised by eliminating the variable of organization’s support for internal audit activity as shown in Figure 4 below. The $R^2$ calculation after the model revision as it can be seen in Table 2 shows that the effect of organization’s support for internal audit activity on the model’s ability to predict job satisfaction is 13.127 %. Referring to Hair et al. (2014), this value shows the effect size level of low to intermediate. The effect of the organization’s support for internal audit activity variable on the model’s ability in predicting organizational commitment and professional commitment is negative even though the value is very low, which is -0.03% and -0.04% respectively.
Table 2 Calculation of $f^2$ value from Organization Support Variable for Each Endogenous Latent Variable

<table>
<thead>
<tr>
<th>Endogenous Latent Variable</th>
<th>$R^2$ (Complete Model)</th>
<th>$R^2$ (Partial Model)</th>
<th>$f^2$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Job Satisfaction</td>
<td>0.218908</td>
<td>0.087643</td>
<td>0.13127</td>
</tr>
<tr>
<td>Organizational Commitment</td>
<td>0.370955</td>
<td>0.371291</td>
<td>-0.00034</td>
</tr>
<tr>
<td>Professional Commitment</td>
<td>0.420476</td>
<td>0.420921</td>
<td>-0.00044</td>
</tr>
</tbody>
</table>

The Stone-Geisser’ $Q^2$ value is calculated using the blindfolding technique by reusing samples starting from the first data and eliminating the $n$th data from the endogenous constructs indicator. By arranging elimination distance on every 6th data, the prediction relevance number ($1 - \text{SSE/SSO} = Q^2$) is obtained which is shown in Table 4 below. From the obtained results, it can be concluded that the model that is arranged has the ability to predict endogenous constructs.

Table 4 Calculation of prediction relevance value ($Q^2$)

<table>
<thead>
<tr>
<th>Latent Variable</th>
<th>SSO</th>
<th>SSE</th>
<th>1-SSE/SSO = $Q^2$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organization Support</td>
<td>560.0000000</td>
<td>305.723329</td>
<td>0.454065</td>
</tr>
<tr>
<td>Organization Support*Intrinsic Motivation</td>
<td>1680.0000000</td>
<td>971.313073</td>
<td>0.421837</td>
</tr>
<tr>
<td>Job Satisfaction</td>
<td>420.0000000</td>
<td>211.433677</td>
<td>0.496586</td>
</tr>
<tr>
<td>Organizational Commitment</td>
<td>420.0000000</td>
<td>357.677398</td>
<td>0.148387</td>
</tr>
<tr>
<td>Professional Commitment</td>
<td>420.0000000</td>
<td>325.927378</td>
<td>0.223982</td>
</tr>
<tr>
<td>Intrinsic Motivation</td>
<td>420.0000000</td>
<td>323.136513</td>
<td>0.230627</td>
</tr>
</tbody>
</table>

The Validation of the Entire Model
From the communality mean value of 0.6658 and $R^2$ meanof 0.3368, goodness-of-fit is obtained as much as $\sqrt{0.6658 - 0.3368} = 0.4735$. In accordance with the evaluation criteria limit, this value shows the validity of the entire model with large goodness-of-fit value.

Discussion on the Research Results
The discussion on the research results is done in relation with the research questions that are proposed in the Introduction part.

The effect of organization’s support for internal audit activity on internal auditors’ job satisfaction

The hypothesis that is formulated to answer the research questions regarding the influence of organization support for internal audit on internal auditors’ job satisfaction is Hypothesis 1 (H1), which are:

H1: Organization support for internal audit brings positive and significant impacts on internal auditors’ job satisfaction.

The results of the calculation of the $T$-statistics value for Hypothesis 1 as shown in Table 1 is 4.178554 which means that the hypothesis that states that organization support for internal audit brings positive and significant impacts on job satisfaction is accepted. These results match a statement from Hackman and Oldham (1975) that says that the meaning of a job is an important factor that influences job satisfaction as well as the results of a research conducted by Lestari (2003) which show...
that a professional auditor tends to be more satisfied with his job or vice versa. In the context of the profession of internal auditor, the meaning of the job and professionalism are expected to be realized if there is organization support for the effectiveness of internal audit.

The effect of intrinsic motivation on the strength of the relationship between organization’s support for internal audit activity and internal auditors’ job satisfaction

From Hypothesis 1, an analysis regarding the moderating influence of the intrinsic motivation variable that is formulated in Hypothesis 2 (H2) and Hypothesis 3 (H3) is developed further, which are:

H2: Intrinsic motivation moderates the relationship between organization’s support for internal audit activity and internal auditors’ job satisfaction. The higher the intrinsic motivation, the more positive the relationship between organization’s support for internal audit activity and internal auditors’ job satisfaction.

H3: Intrinsic motivation brings positive and significant impacts on internal auditors’ job satisfaction.

The results of the calculation of the T-statistics value for Hypothesis 2 and Hypothesis 3 as shown in Table 1 are 1,355037 and 1,359224 which means H2 and H3 are rejected. Hence, the research results show that:

1. The strength of the relationship between organization’s support for internal audit activity and internal auditors’ job satisfaction is not affected by intrinsic motivation.
2. Intrinsic motivation does not have any positive and significant impact on internal auditors’ job satisfaction.

The results of this research are different from the results of a research conducted by Dysvik and Kuvaas (2008) as well as another one conducted by Dysvik and Kuvaas (2011) which find that intrinsic motivation as the moderator variable in the topic of each of the researches. These results are also different from the results of a research conducted by Stringer et al. (2011) and Raza et al (2015) which state that intrinsic motivation is a factor that influences job satisfaction.

The effect of internal auditors’ job satisfaction on internal auditors’ organizational commitment and professional commitment

The hypothesis that is formulated to answer the research questions regarding the influence of job satisfaction on internal auditors’ organizational commitment and professional commitment are Hypothesis 4 (H4) and Hypothesis 5 (H5), which are:

H4: Internal auditors’ job satisfaction brings positive and significant impacts on internal auditors’ organizational commitment.

H5: Internal auditors’ job satisfaction brings positive and significant impacts on internal auditors’ professional commitment.

The results of the calculation of the T-statistics value for Hypothesis 4 and Hypothesis 5 as shown in Table 1 are 10,811153 and 6,990170 respectively which means that the hypothesis that states that internal auditors’ job satisfaction brings positive and significant impacts on internal auditors’ organizational commitment and that job satisfaction has positive and significant impacts on professional commitment are accepted. The path coefficient in Figure 8 also shows that the effect of internal auditor’s job satisfaction on professional commitment as much as 0.64856 is the biggest coefficient number in the model. This results matches with the statements from Aranya et al. (1981), Lee et al. (2000), Seniati (2002), Ayers (2010), Lestari (2013) and Hapsari (2015) that say that job satisfaction is the main factor that influences commitment.

The effect of internal auditors’ professional commitment on internal auditors’ organizational commitment

The hypothesis that is formulated to answer the question regarding the relationship between organizational commitment and professional commitment of internal auditors is Hypothesis 6 (H6), which is:

H6: Internal auditors’ professional commitment brings positive and significant impacts on internal auditors’ organizational commitment.

The result of the T-statistics value calculation for Hypothesis 6 is 2,580915 which means that the hypothesis that states that internal auditors’ professional commitment has positive and significant impacts on internal auditors’ organizational commitment is accepted. This is an extension of the research conducted by Kwon and Banks (2004) which has not analyzed the relationship between these 2 types of commitment for internal auditors as well as researches conducted by Aranya et al. (1981), Huang (2001) and Cooper (2002) which conduct an analysis for external auditors.

IV. CONCLUSION

This research is intended to find out and to measure the factors that affect internal auditors’ organizational and professional commitment. Based on the results of the research and the discussion that have been elaborated in the previous chapters, the conclusions of this research are:

1. Organization’s support for internal audit activity brings positive and significant impacts on internal auditors’ job satisfaction with a path coefficient value of 0,322 and an effect size (f²) of 0,13127.
2. Evidence that shows that intrinsic motivation moderates the relationship between organization’s support for internal audit activity and internal auditors’ job satisfaction or brings positive and significant impacts on internal auditors’ job satisfaction is not found.
3. Internal auditors’ job satisfaction brings positive and significant impacts on internal auditors’ professional commitment with a path coefficient value of 0,133.
4. Internal auditors’ job satisfaction brings positive and significant impacts on internal auditors’ professional commitment with a path coefficient value of 0,648.
5. Internal auditors’ professional commitment brings positive and significant impacts on internal auditors’ organizational commitment with a path coefficient value of 0,514.
6. The model in this research can explain the variability of job satisfaction, organizational commitment and professional commitment as much as 21,89%, 37,10% and 42,04% respectively. Based on the Stone-Geisser’s
Q², the structural (inner) model that is arranged is proven to have prediction relevance. The entire model fulfills the goodness-of-fit criteria.

Based on the research conclusion above, the researcher suggests that employing organizations enhance internal auditors’ organizational commitment and professional commitment by realizing the effectiveness of governance, risk management and internal control as well as utilizing the results of the implementation of the internal auditors engagement result. The realization of the effectiveness of the things above, despite helping the organizations achieve their objectives, is expected to enhance internal auditors’ job satisfaction as the organizations’ assets as well. The internal auditor’s job satisfaction that comes from the feeling that their work brings impacts to the organization, that the implementation of the tasks that they are responsible for has been done as well as the knowledge that they get regarding the results of the work that they have done is expected to be able to enhance the internal auditors’ organizational and professional commitment. The internal auditor profession organization (IIA) should enhance the educating role to increase awareness of the private and public organizationsto apply the above things.

Further researches can be done by extending the research samples using random statistical sampling. The next researches can also be done by adding respondents’ opinions regarding the effectiveness of organizations’ internal audit activity as the intervening variable between organization’s support for internal audit activity and internal auditor’s job satisfaction.

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