

THE INFLUENCE OF PROFESSIONALISM AND ORGANIZATIONAL COMMITMENT WITH MEDIATION OF JOB SATISFACTION IN THE CONTEXT OF AUDIT QUALITY

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ABSTRACT

This ponder points to decide the coordinate and backhanded impacts between Polished skill And Organizational Commitment With Intercession Of Work Fulfillment Within The Setting Of Review Quality. The test in this consider were evaluators at private colleges in Batam City, totaling 178 respondents. Analysts utilized SEM (Basic Condition Modeling) with the program utilized, specifically AMOS to prepare and analyze information. The comes about appeared that organizational commitment and polished skill have a coordinate impact on Job Satisfaction, polished skill, organizational commitment and job satisfaction have no coordinate impact on audit quality, whereas polished skill incorporates a coordinate impact on organizational commitment. on the circuitous impact work fulfillment cannot intercede polished skill on audit quality and work fulfillment cannot intervene organizational commitment to review quality, typically demonstrated by the parameter esteem over 0.05.

Keywords: Profesionalism, Organizational Commitment, Job Satisfaction, Audit Quality

INTRODUCTION

Internal audit in a business entity has a very important role, namely to assist management in carrying out its duties and responsibilities effectively and efficiently. Internal audit is formed to carry out an evaluation of the activities that have been carried out by the organization to achieve organizational goals. Through the role of internal audit, company management is expected to focus more on managerial tasks, without reducing the effectiveness of efficiency in supervising company operations. Internal audit assists managerial tasks in terms of analyzing, assessing, reviewing and providing advice on activities carried out in a company. The importance of the internal audit function in an organization, namely ensuring that the organization has complied with applicable legal regulations, providing an assessment of the organization's performance, and providing recommendations (Gamayuni, 2018). A strong Internal Auditor function in the organization will reduce the vulnerability of fraud risk, bad reputation, and disruption in operational activities (Vella, 2021).

Higher Education as an educational entity is also a form of organization that has the same position and needs as other forms of business entities, namely to maintain its survival amid competition with other universities. The important function of internal audit in an organization cannot be separated from the function of internal audit in Higher Education, namely to ensure academic quality and determine whether or not the internal control system in Higher Education is appropriate (Nofrita, Rosyidi, & Karnati, 2019). the work of inner evaluators, specifically to oversee the operations of higher instruction, is exceptionally essential since the reason of instruction isn't as it were within the scholarly field but moreover in all other angles that happen in the next instruction.

This study will further look at the implementation of internal audits at private universities. This is motivated by the fact that PTS is an educational entity whose most of its funding sources come from student tuition fees. PTS faces a big challenge specifically to display higher instruction administration administration that's in line with the soul and values that exist in society (Munawir et al., 2019). PTS is an institution that's arranged towards the open intrigued and oversees financing sources from the community, so it may be a must for colleges to energize economical development in execution and responsibility.

The Internal Audit function is a very important element in the PTS organization. The internal audit function helps the leadership of the Higher Education to supervise the operations of the Higher Education. The internal audit function is very important to support the realization of Good University Governance (GUG) in a Higher Education. The development of the era and the increasingly intense competition resulted in a paradigm shift in the role of internal audit to become a consultant for the organization, namely assisting in operations and managing risks by identifying problems and providing suggestions for improvement. This role shift creates both challenges and opportunities for the internal audit function in higher education. This also requires efforts and commitment from each member of the internal audit function to be able to create an accountable and transparent financial internal audit process and comply with applicable regulations.

This study will take a deeper look at audit professionalism, organizational commitment, audit quality and job satisfaction faced by PTS in the context of implementing internal audits in their organizations. The implementation of financial internal audit by the organization is strongly influenced by a series of systems, structures, governance, culture in the organization. These elements are called institutional logic that distinguishes one organization from another.

The research gap in this study is that this study will analyze audit professionalism, organizational commitment, audit quality and job satisfaction faced by PTS in the context of implementing internal audit in their organization. This research takes objects at Private Universities in Batam City.

Commitment is a trait and behavior that can be seen as a motivational driver within a person. Organizational commitment can create a sense of belonging for workers to the organization / company where they work so that they feel their souls are bound by organizational values and are expected to be motivated in undergoing work-related routines (Trisnarningsih, 2007).

In addition to organizational commitment, the existence of professional orientation that underlies the emergence of professional commitment also seems to affect job satisfaction. Professional commitment is basically a perception that contains loyalty, determination, and expectations of a person who is guided by a system of value norms that directs individuals to act or work agreeing to certain methods in an exertion to carry out their obligations with a tall level of victory (Restuningdiah, 2011).

One of the determining indicators of job satisfaction that cannot be ignored is organizational commitment. Commitment is widely used as an intervening variable (Kharisma, Prasilowati, & Ayuningtyas, 2019) in the relationship between organizational culture, leadership style and job satisfaction. This study again empirically tests whether organizational commitment has a direct effect on a person's job satisfaction. High organizational commitment will make an individual feel that they belong to the organization and want to always advance the organization so that job satisfaction will be higher. Maximum auditor performance will certainly arise if auditors can provide job satisfaction to PTS.

Professionalism

Professionalism is an attitude that is responsible for what is done. has become his duty. Research conducted by (Rahayu & Suryanawa, 2020) states that polished skill encompasses a positive impact on audit quality.

Job Satisfaction

Job satisfaction according to (Pelawati, Malikah, & Junaidi, 2018), leads to personal traits towards the work performed. work done. Someone with an increased job satisfaction character can prove a positive trait towards the work done. Job satisfaction is a set of pleasant or unpleasant feelings of employees based on material rewards and psychological rewards (Riki, Firdiyansyah, Ilham, & Putra, 2023). Job Satisfaction measured using 4 questions, each question is measured using an interval scale. using an interval scale.

Organizational Commitment

Organizational commitment is the level to which an reviewer sides with a specific organization and its objectives and extreme to preserve his enrollment within the organization (Robbins & Judge, 2019). Auditors who have a high commitment will show positive behavior towards their institution, auditors will have a spirit of defending their organization, trying to improve their achievements, and have confidence in realizing organizational goals. Organizational commitment is also is the auditor's loyalty to his organization and will foster loyalty and encourage auditor involvement in decision making.

Audit Quality

Review Quality could be a strategy carried out by reviewers to guarantee that the company's clients take after pertinent examining measures, taking after particular quality control strategies offer assistance to reliably meet the guidelines in their obligations until great quality comes about are accomplished (Arens, Alvin, Ronald, & J. E., & Beasley, 2015). In achieving good audit quality must include and follow established standards, namely general standards, standard fieldwork, and reporting standards (Kristianto & Pangaribuan, 2022).

Effect of Organizational Commitment on Job Satisfaction

Job satisfaction and organizational commitment tend to influence each other influence each other. People who are happy with their jobs are more more likely to be loyal and committed to the organization, and those who are committed to the organization are more likely to feel those who are committed to the organization are more likely to feel satisfied with their job. A person who is .dissatisfied with their job and lacks commitment to the organization can reduce the quality of work and may even leave the organization, either through involuntary absences or dismissal. intentional absence or dismissal. The relationship between job satisfaction and organizational commitment that is created is in line with the results of created is in line with the results of research which states that there is a positive and significant relationship between job satisfaction and organizational commitment. positive and significant relationship between job satisfaction and organizational commitment (Ilahi et al., 2017); (Rosita & Yuniati, 2016). This implies, although job satisfaction itself is very interesting and important, there is another important thing, namely the relationship between job satisfaction and organizational commitment. there is another important thing, namely the relationship between job satisfaction and organizational commitment. organizational commitment.

Effect of Professionalism on Job Satisfaction

Professionalism is the main requirement as an auditor, professional ability and behavior is one of the references for auditor professionalism. Ability is defined as knowledge, experience, adaptability,

technical ability, and technological ability, and allows the auditor's professional behavior to include and technological capabilities, and allows the auditor's professional behavior to include additional factors such as transparency and responsibility. Additional factors such as transparency and responsibility, this is very important to ensure public trust, ensuring public trust. The level of education is also indispensable in determining audit quality. The more extensive the knowledge gained, it will make it easier for auditors to solve problems in carrying out audit tasks. An auditor with a high level of professionalism will make the auditor feel satisfied with what he gets from his organization, so he will always try to improve his performance. Research conducted by (Arfah, 2023) in his research states that professionalism affects job satisfaction.

Effect of Professionalism on Audit Quality

Auditor competence is the auditor's ability to apply his knowledge and experience in conducting audits so that auditors can conduct audits. experience he has in conducting audits so that auditors can conduct audits thoroughly, carefully, and objectively. Therefore, it can be understood that an audit must be carried out by people who have sufficient technical expertise and training as auditors. The higher the education possessed by an auditor, the broader the knowledge possessed by the auditor. knowledge possessed by the auditor. In addition, a lot of experience will make auditors easier to detect errors that occur in conducting audits (Rustiarini & Novitasari, 2014). According to Prihartini's research (2015: 3) states that competence has a significant positive effect on audit quality, significant positive effect on audit quality. The higher the competence of an auditor, the will result in better audit quality.

Effect of Organizational Commitment on Audit Quality

Organizational commitment is one of the conditions an employee has take sides with a particular organization and its goals, and intend to maintain membership in the organization. An organizational commitment should be built on trust workers or employees regarding organizational values, workers' willingness to realize them organizational goals and loyalty to remain a member of the organization. So therefore, The auditor's sense of ownership of the organization will arise. Commitment is wrong a consistency of a person's form of connection to something. Commitment is one of the supporters of professional performance. Have commitment will provide encouragement for someone to work better or vice versa can cause someone to actually leave their job, as a result of something other commitments. According to Prabayanthi and Widiyani (2018) commitment Organizations have a significant influence on audit quality.

Effect of Job Satisfaction on Audit Quality

Job satisfaction is job satisfaction enjoyed in work that receives praise, work results, placement, treatment, equipment and a good work environment (Nuraini, 2013: 114). Job satisfaction is very important, considering its impact on the success or failure of an auditor, if If an auditor has good job satisfaction, he will be able to work better, resulting in good audit quality. Referring to research conducted by Futri, Putu and Juliarsa (2014) shows that auditor job satisfaction has a positive and significant effect on audit quality. If an auditor has good job satisfaction, he will be able to work better, resulting in good audit quality.

Effect of Professionalism on Organizational Commitment

The higher the professionalism, the higher the organizational commitment. Lecturer professionalism has a significant impact on organizational commitment. Professional lecturers are not only an asset to the institution, but also create a dynamic and quality academic environment, which in turn will produce quality graduates who are able to compete at the global level. These findings are consistent with previous research from (Prabowo, 2015) found that professionalism affects organizational commitment.

The Indirect Effect of Professionalism on Audit Quality Through Job Satisfaction

An auditor whether satisfied or dissatisfied with a job unrelated to the quality of the resulting audit. An auditor, whether satisfied or dissatisfied with his job, is still required to behave professionally, because professional auditors will be better at producing the required audits. This study is consistent with research (Suardinatha & Wirakusuma, 2016) showing that job satisfaction cannot moderate the influence of auditor professionalism on audit quality.

The Indirect Effect of Organizational Commitment on Audit Quality Through Job Satisfaction

This research is consistent with research (Riswan, 2013) which shows that job satisfaction is unable to moderate the influence of organizational commitment on audit quality.

METHOD, DATA, AND ANALYSIS

Inspecting in this think about was carried out utilizing the census strategy, specifically recording the whole existing populace (Sugiyono, 2019). Based on the census within the field, the test in this consider was 178 evaluators in private colleges within the city of Batam. Information collection strategies are the most step in investigate, since the most reason of inquire about is to induce information, in the event that the researcher does not know the information collection procedure, the researcher will not get information that meets the standards (Sugiyono, 2019). Quantitative information utilized in this think about employing a survey. The survey is giving a survey within the form of questions to the respondents and after that replied for information collection. Insights utilized to analyze information by depicting or depicting the information that has been collected because it is without plans to form common conclusions or generalizations (Sugiyono, 2019). Analysts utilize SEM (Auxiliary Condition Modeling) with the computer program utilized, to be specific AMOS, to handle and analyze information. The utilize of SEM in this ponder is since SEM is considered more exact, where analysts not as it were know the relationship between factors, but too know the components that frame factors and know their size.

RESULT AND DISCUSSION

To see the relationship in concurrent legitimacy, calculate investigation is utilized. Calculate examination could be a multivariate strategy utilized to analyze factors that are thought to have an intrigued in each other. Factor analysis used in this research is EFA (Exploratory Factor Analysis). EFA serves as a pointer to factors that can explain the correlation between variables. Each variable has a factor loading value that represents it. The factor loading value in EFA can be determined based on the number of samples in the study (Hair, 2019).

Table 1. Validity Test

			Estimate	P	Label
X1.1	<---	PRF	1,000		
X1.2	<---	PRF	1,171	***	valid
X1.4	<---	PRF	1,081	***	valid
X2.5	<---	KO	1,000		
X2.4	<---	KO	1,609	***	valid
X2.3	<---	KO	1,399	***	valid
X2.2	<---	KO	1,241	***	valid
X2.1	<---	KO	1,450	***	valid
X3.6	<---	KK	1,000		
X3.5	<---	KK	1,433	***	valid
X3.4	<---	KK	1,373	***	valid

			Estimate	P	Label
X3.3	<---	KK	,315	,011	valid
X3.2	<---	KK	,730	***	valid
X3.1	<---	KK	,457	***	valid
y.1	<---	KA	1,000		
y.2	<---	KA	1,474	***	valid
y.3	<---	KA	1,043	***	valid
y.4	<---	KA	1,677	***	valid
y.5	<---	KA	1,668	***	valid
X1.3	<---	PRF	1,145	***	valid

Source: Data processed (2023)

From the data above, it can be seen the results of the pure data validity test (***) which means 0.000 shows a very small number far below 0.05 so that all question items for each variable are declared valid with a significance value of <0.05.

Hypothesis Test

The investigation strategy is carried out to decipher and draw conclusions from a number of information collected. Analysts utilized SEM (Basic Condition Demonstrate) computer program from the AMOS measurable bundle to handle and analyze the inquire about information. There are a few steps that can be taken to test whether the SEM show is attainable or not. The primary is to test whether or not there's a broken estimated esteem. Broken values can happen within the estimation demonstrate segment. The another step is to conduct a fit test based on fit indices (Sanusi, 2017). The hypothesized show from the yield is appeared within the taking after figure:

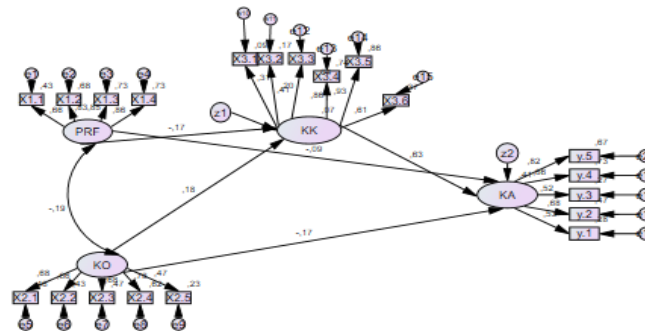


Figure 1. Theoretical Framework Test

Statistical testing of the processing results using SEM is performed by examining the significance level of the relationship between variables (expressed by the critical ratio (c.r.) and the significance probability value of the relationship between each variable).

Structural Model Identification

The identification of the structural model can be confirmed from the variable counting results by calculating the amount of covariance and variance data compared to the number of parameters to be estimated. The output of the model is shown in the following table.

Table 2. Notes For Model Testing

Number of distinct sample moments:	210
Number of distinct parameters to be estimated:	46

Degrees of freedom (666 - 78): 164

Minimum was achieved Chi-square = 315.078

Degrees of freedom = 164

Probability level = .000

Source: Data processed (2023)

Based on the model output notes above, the results indicate that employee performance is exaggerated. For a sample size of $N = 178$, the total number of covariance data is 210 and the number of estimated parameters is 46. From these results, the degrees of freedom are: $210 > 0$ (positive), so $666 - 78 = 164$.df) and the statement "Minimum reached" performs a maximum likelihood estimation testing process to identify the estimate as a result of normally distributed data. After the model is estimated with maximum likelihood and declared normally distributed, the model is declared fit. The next process analyzes the relationship between indicators and variables as indicated by factor loading. To see the relationship, it has been presented in the following table:

Table 3. Testing the Relationship between Indicators and Variables

			Estimate
X1.1	<---	PRF	,658
X1.2	<---	PRF	,826
X1.4	<---	PRF	,856
X2.5	<---	KO	,475
X2.4	<---	KO	,785
X2.3	<---	KO	,684
X2.2	<---	KO	,659
X2.1	<---	KO	,680
X3.6	<---	KK	,611
X3.5	<---	KK	,925
X3.4	<---	KK	,861
X3.3	<---	KK	,204
X3.2	<---	KK	,413
X3.1	<---	KK	,307
y.1	<---	KA	,528
y.2	<---	KA	,683
y.3	<---	KA	,516
y.4	<---	KA	,856
y.5	<---	KA	,821
X1.3	<---	PRF	,852

Source: Data processed (2023)

To see the correlation in this study is achieved with a sample size of 178 respondents, the factor loading of the EFA must reach 0.45 (Hair, 2019). Based on the standardized regression weight output above, the numbers in the estimate column show the factor loadings of each indicator on the related variables. The indicators of each variable have factor loadings above 0.45. Meanwhile, 3 indicators on the job satisfaction variable are considered to have a weak relationship because the factor loading value is below 0.45.

Goodness of Fit

Goodness-of-fit evaluation in SEM is the primary purpose of determining how well a hypothesized model "fits" a data sample. The goodness of fit results are shown in the table below:

Table 4. Testing Goodness of Fit Results

Goodness of Fit Indices	Model Penelitian	Cut-Off Value	Keterangan
Chi Square	315.078	0.00 – 3.00	No Fit
Probability	0,000	≥0,05	No Fit
RMSEA	0,072	≤0,08	Good Fit
GFI	0,852	≥0,90	Marginal Fit
AGFI	0,810	≥0,90	Marginal Fit
CMIN/DF	1,921	≤2,00	Good Fit
TLI	0,977	≥0,95	Good Fit
CFI	0,962	≥0,95	Good Fit

Source: Data processed (2023)

From Table 6, we can see that throughout the observations, Chi-square value, significance probability, CMIN/DF, GFI, AGFI, TLI, CFI, and RMSEA are used. Based on the results in the table above, it can be seen that the research model has a good fit. A qualified fit of 4 to 5 is sufficient to assess the feasibility of a model (Hair, 2019).

Below is the output of a table for testing research hypotheses in the form of regression weights using the AMOS test tool.

Table 5. Hypothesis Test Results

Direct Effect:

Hipotesys	Path		C.R.	P	Result
H ₁	Organizational Commitment	⊕ Job Satisfaction	1,945	,035	significant
H ₂	Professionalism	⊕ Job Satisfaction	5,007	***	significant
H ₃	Professionalism	⊕ Audit Quality	-1,224	,071	Insignificant
H ₄	Organizational Commitment	⊕ Audit Quality	-1,150	,087	Insignificant
H ₅	Job Satisfaction	⊕ Audit Quality	-1,919	,055	Insignificant
H ₆	Professionalism	⊕ Organizational Commitment	-2.040	0.041	significant

Source: Data processed (2023)

Table 6. Hypothesis Test Results

Indirect

Hipotesys	Path	Sobel Test		Result
		t-Stat	P Value	
H7	<--- KA<--KK<---PRF	-1.804	0.071	Insignificant
H8	<--- KA<--KK<---KO	1.261	0.207	Insignificant

Source: Data processed (2023)

Direct Effect of Organizational Commitment on Job Satisfaction

The test comes about demonstrate that organizational commitment incorporates a coordinate impact on work fulfillment, this is often shown by the parameter coefficient of 0.035 which is smaller than 0.05. This think about found that the higher organizational commitment will be able to extend work fulfillment on the STIE campus in Batam City. Representative work fulfillment in this consider is measured by five pointers, to be specific compensation fulfillment, fulfillment with career advancement openings, fulfillment with supervision, fulfillment with individual connections and fulfillment with the work itself. Based on the variable description test, it is found that employees' job satisfaction is considered quite satisfied. These findings are consistent with previous research from (Yamin, 2017) found that job satisfaction affects organizational commitment.

Direct Effect of Professionalism on Job Satisfaction

The test results prove that professionalism has a direct effect on job satisfaction, this is indicated by the parameter coefficient of 0.000 smaller than 0.05. In the context of higher education, lecturer professionalism includes in-depth knowledge in their field, good work ethics, quality teaching skills, and involvement in research and academic development activities. When lecturers perform their duties with a high level of professionalism, this has some positive impact on their job satisfaction. These findings are consistent with previous research from (Prabowo, 2015) found that professionalism affects job satisfaction.

Direct Effect of Professionalism on Audit Quality

The test results prove that professionalism has no direct effect on audit quality, this is indicated by the parameter coefficient of 0.071 greater than 0.05. This shows that there are still auditors who do not have all the good and sufficient knowledge, skills and experience, and the quality of the resulting audits remains questionable. This study shows that there are still auditors who cannot perform their jobs professionally without adequate remuneration. The inspector assesses the work done by the inspector exclusively on the premise of the documentation or on the premise of the emolument gotten. To improve their professionalism, auditors are required to use all the knowledge, abilities and experience they have in conducting audits by attending technical trainings on auditing so that it has an impact on improving the quality of the resulting audits. The results of these findings are consistent with previous research from (Tina & Nurmala Sari, 2021) found that professionalism has no direct effect on audit quality.

Direct Effect of Organizational Commitment on Audit Quality

The test results prove that professionalism has no direct effect on audit quality, this is indicated by the parameter coefficient of 0.087 which is greater than 0.05. Most auditors tend to pay more attention to audit quality directly, such as the commitment of each auditor in working seriously, having loyalty to work, and producing reliable and trusted audits. An organizational commitment should built on the worker or employee's belief in the organization's values, the worker's willingness to achieve the organization's goals, and loyalty to continued success member of the organization. As a result, the listener's sense of belonging to the organization will arise. Commitment is one of consistency in the form of one's relationship with something. These results are consistent with previous research by (Azizah et al., 2019) that organizational commitment has no direct effect on audit quality.

Direct Effect of Job Satisfaction on Audit Quality

The test results prove that job satisfaction does not directly affect audit quality, this is indicated by the parameter coefficient 0.055 which is greater than 0.05. This research is consistent with research (Yucta & Pangaribuan, 2022) shows that job satisfaction does not have a significant effect on audit quality.

Direct Effect of Professionalism on Organizational Commitment

The test results demonstrate that professionalism has a direct effect on organizational commitment, which is indicated by the parameter coefficient 0.041 which is less than 0.05. The higher the professionalism, the higher the organizational commitment. Lecturer professionalism has a significant impact on organizational commitment. Professional lecturers are not only an asset to the institution, but also create a dynamic and quality academic environment, which in turn will produce quality graduates who are able to compete at the global level. These findings are consistent with previous research from (Prabowo, 2015) found that professionalism affects organizational commitment.

The Indirect Effect of Professionalism on Audit Quality Through Job Satisfaction

The test results prove that job satisfaction cannot mediate professionalism on audit quality, this is indicated by the parameter coefficient of 0.071 greater than 0.05. An auditor whether satisfied or dissatisfied with a job unrelated to the quality of the resulting audit. An auditor, whether satisfied or dissatisfied with his job, is still required to behave professionally, because professional auditors will be better at producing the required audits. Thus, professionalism needs to be improved because it is very important in conducting audits, so that it will have an influence on audit quality. This study is consistent with research (Suardinatha & Wirakusuma, 2016) showing that job satisfaction cannot moderate the influence of auditor professionalism on audit quality.

The Indirect Effect of Organizational Commitment on Audit Quality Through Job Satisfaction

The test results prove that job satisfaction cannot mediate organizational commitment to audit quality, this is indicated by the parameter coefficient of 0.207 greater than 0.05. This research is consistent with research (Riswan, 2013) which shows that job satisfaction is unable to moderate the influence of organizational commitment on audit quality.

CONCLUSION

Based on the author's test results in Measuring The Effect Of Professionalism And Organizational Commitment With The Mediation Of Job Satisfaction In The Context Of Audit Quality, The Following Conclusions Are Obtained Conclusion As Follows:

1. Organizational commitment has a direct effect on job satisfaction.
2. Professionalism has a direct effect on job satisfaction.
3. There is no influence between Professionalism on audit quality.
4. There is no influence between Organizational Commitment on audit quality.
5. There is no influence between Job Satisfaction on Audit Quality.
6. Professionalism has a direct effect on Organizational Commitment.
7. Job satisfaction is unable to moderate the effect of professionalism on audit quality.
8. Job satisfaction does not moderate the impact of organizational commitment on audit quality.

Based on the study results, it is expected that management will pay attention to job satisfaction and organizational commitment to improving audit quality. The professionalism of the auditor does not affect the quality of the audit. This shows that professionalism needs to be improved because it is very important in reviewing and affecting audit quality. Therefore, it is hoped that future researchers can observe other factors that influence audit quality. The results of this study indicate that the moderating variable of job satisfaction does not affect the relationship between organizational commitment and auditor professionalism on audit quality. Therefore, it is hoped that future researchers can observe other factors that affect audit quality and professionalism in audit quality. Hopefully, future researchers can develop other moderating variables, such as professional ethics.

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