

# Auditor Performance Based on Leadership Style and Organization Commitment in Gender Perspective

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## Abstract

This research is a form of quantitative research to produce a performance improvement model auditor to conduct research evidence on the performance of auditors in terms of leadership style and organizational commitment and gender approach. The samples used were 100 junior auditor in 30 public accounting firms listed on compartment IAPI in Surabaya. The research instrument is a questionnaire that made its way directly to a sample of respondents in the study. By using the Partial Least Square test the models produced that the complexity of the task of providing significant positive effect on the performance audit, Leadership Style Transformation does not affect the performance audit, organizational commitment affect the performance audit, the interaction of organizational commitment and leadership style affect the performance audit Transformation

**Keywords:** Auditor performance, Transformation leadership style, Organizational commitment.

## 1. INTRODUCTION

Accountant or auditor is a profession that one of his duties carries out an audit of the financial statements of a company and provide an opinion or an opinion on the fairness of presentation of financial statements. Therefore, with the increasing number company that go public in Indonesia the more required, the services of Certified Public Accountants. Note the development of the number of accountants in Indonesia did not show better figures compared with the growing amount of public accounting in other developing countries. From the data taken from the Indonesian Institute of Certified Public Accountants (Certified) in 2012 the current number of public accountants only reaches 1500's of people, while the Philippines and Singapore have more than 20,000 public accountants.

Auditor according to Mulyadi (2002: 5) is the Public Accountants are providing audit, and assigned to collect and examine evidence audits to ensure conformity between the information to the criteria set, then communicate to the user.

The role of the auditor is to mediate between the owner and manager of a company or government. Because outside the company need the services of a third party to assess the reliability of the accountability of the financial statements presented by management, therefore, is expected appraiser independent and impartial information on the financial statements presented by management.

Umam (2010: 189) confirms the notion of performance is the result of work achieved by the individual in accordance with the role or duties during the period, which is connected to a standard size or a certain value of the organization where these individuals work. Performance auditors as proposed by Kalbert and Forgarty (1995) in Trisnaningsih (2007) is as an evaluation of the work done by superiors, peers, self and direct reports.

Gibson (1987) in Umam (2010), states that there are three main factors that affect a person's performance, namely (a) Individual factors: ability, skill, family background, work experience, social, and demographic someone, (b) Factors psychology: perception, role, attitude, personality, motivation and job satisfaction, (c) factors Organization: organizational structure, job design, leadership, and achievement system. In measuring the performance of the auditor, according to Larkin (1990) in Trisnaningsih (2007), there are four personality dimensions, namely (a) the ability (ability) that a person's proficiency in completing the work. It is influenced by the level of education, work experience, field work, and age, (b) professional commitment, namely the level of loyalty of individuals in the profession, (c) motivation, which is the state in the person of someone who drives the desire of individuals to engage in certain activities to achieve a goal, (d) job satisfaction, namely the level of individual satisfaction with the position in the organization.

To become a professional auditor who is very necessary to have specialized skills and expertise, in addition to the high job demands and the ability to be professional to be a challenge that must be met by an

auditor. An auditor who is independent in making decisions not based on the client's interests, personal or other parties, but based on the facts and evidence collected during the assignment (Hery, 2005 in Ichwan, 2012). Public Accounting Firm quality performance is largely determined by the performance of auditors, so that the performance of auditors is a major concern for both the client and the public in the assessment of the results of audits conducted.

Situational factors that influence performance improvement is, leadership style which is the way leaders to influence others or subordinates such that the person is willing to do what is in their will to achieve organizational goals although personally there may be things that are unpopular. Form The effect may be formally as a managerial level in an organization, because management positions consisting of levels that usually describes the authority, one can assume a leadership role as a result of the position he held at the organization.

The results of the Trisnarningsih (2007) mention the positive influence of leadership style and performance auditor. This indicates that style of leadership accounting firm as the dominant factor in deciding and formation character company, The next character of the company will affect the output of the performance auditor. Research by Mariam (2009) also proved that there is a direct influence of leadership style with employee performance. This is an indication that the leadership style of a leader greatly affects the performance of subordinates, in addition to good performance and can increase learning provision also required to subordinates.

In the present study used the variables of leadership style transformation, the system of leadership where the employer is able to expand and improve the working interest subordinates, trigger sensitivity and acceptance of vision, mission and objectives of the company, and have control over their subordinates so that the subordinates were able to explore the potential of their own sake the progress of the company / group (Bernard Bass: 1990).

Organizational commitment by Meyer and Allen (1991) in Umam (2010: 258) as a psychological constructs that are characteristic relationships with the members of *the organization*. This statement represents from psychological factors that can affect a person's performance as expressed by Gibson (1987) in Umam (2010: 190). Commitment both expected to have a positive impact on the performance of a job because the employee can be motivated and have a sense of belonging have the organization where he works. If the auditor feels his soul be bound by organizational values are there, then he will feel happy at work, thus increasing the level of job satisfaction and performance will be better.

The organization's commitment to give special emphasis to the continuity factor is the commitment that suggests the decision to stay or leave the job or the organization, which was finally seen in the absence of statistics and a desire to move the work (Mathis and Jackson, 2001: 100). Because if an employee is already fulfilled all his needs so he will achieve job satisfaction and commitment to the company. The high commitment of employees can affect positively the business of an enterprise. With the highest commitment will make employees support all activities of the company is active, this means it will spur employees to work more productively. More broadly Mathis and Jackson (2001: 100) also revealed that employees who are relatively satisfied with their jobs will be more committed to the organization and its employees are committed to the organization more likely to get greater satisfaction.

The phenomenon that occurs is the existence of various cases related to the auditor's performance began to occur in 2002, with the unfolding Enron case involving public accounting firms who are members of the big five, namely Arthur Anderson. The 2008 case PT.Telkom audit by Public Accountant Edy Priyanto & Partners, Public Accounting Firm Justinus Aditya Sidharta frozen by the finance minister, due to violations related to conspiracy in preparing the financial statements of the Great River, and many other cases that are in violation of code ethical accountants, so it felt really need to continue to do an assessment of the performance of the auditors in order to increase public confidence in the performance of companies that could be in putting out of opinions published by public accounting firms. This is what motivates researchers to focus research on the performance of auditors.

The research model is designed to fill the research gap by incorporating a gender perspective, given the gender issue is not so considered. Nurhaeni (2010) on gender issues in development in Indonesia has not been a major issue. The gender perspective here has a uniqueness and originality, when compared with previous studies. The reason, in the auditor 's performance will take place human interaction, so that aspect of behavior must be understood fully to determine the individual's perception of behavioral complexity of the task and organizational commitment. In this case the auditor behavior of women and men involved in the measurement of the performance of auditors.

Based on the above, researchers interested in conducting research on the performance of auditors in terms of leadership style and organizational commitment and gender approach, but it is also of existing research results may also provide additional results are empirical and also strengthen existing theories

## 2. LITERATUR REVIEW

Research on performance have been done before, including by Trisnarningsih (2007), which discusses the

performance of auditors with the findings of organizational commitment, organizational culture and leadership style influence on the performance of auditors and good understanding corporate governance indirect effect on the performance of auditors. Auditor performance itself can be affected by the professionalism of auditors and also the ability or competence of the auditor. The more often an auditor perform inspection work, the better it the work of an auditor (Moestika and Fredy Kurnia 2010) orientation duty evasion negatively affect the manufacturing performance audit judgment and complexity of the task influence on the performance of auditors (Nadhiroh, 2010). The results of the study Arifah et al (2012) that the leadership styles affect performance auditor, as well Hartanto (2014) the influence of leadership style on employee performance. Josina Lawalata, et al (2008) revealed that a person who has a high commitment to the organization will feel a sense of having the organization so that he will do the job as well as possible for the organization.

### **2.1 Transformational Leadership Style**

Style of leadership that exist within an organization (Public Accountant) may have an impact on the performance of auditors available in the environment, either positive or negative impacts caused. The number of the task faced by junior auditors needs direction and support from leaders (senior auditor).

Leadership can also be viewed as a personality (*Personality*) effect on others. Ordway Tead renowned scholar, For example, Never say that leadership is a combination of a series of temperament that allows a person able to encourage others to accomplish specific tasks. More specifically, what was said by ES Bogardus, that leadership is basically a personality in action in the conditions of the group. Further confirmed, leadership is not only a personality and a group of symptoms, but leadership is also a social process involving a number of people in mental contact where one dominates the others. On the Loose, leaders can be interpreted as a functioning person to lead, guide or lead. In everyday conversation, and also in a variety of reference materials, the term is often used interchangeably leader (*interchangeable*) with other terms such as: Leadership, Leadership, and Leadership. Such an issue is of course less appropriate given their respective scope of the term actually has a different understanding.

Bernard Bass in Suarni (2006), transformational leadership is a form of leadership in which the leader is able to expand and improve the working interest subordinates, capable of triggering sensitivity and acceptance of vision, mission and objectives of the company, and where its leaders have control over their subordinates so that the subordinates were able to explore the potential each of them for the betterment of the company / group. According to Burns in Suarni;( 2006). Transformational leadership in another sense is the process of motivating subordinates in interesting ways to improve the goals and values. Transformational leadership is also interpreted as a vision for the organization and then inspire subordinates to participate in raising the outlook.

Leaders often review and make corrections to the performance of their subordinates and leaders have full control in running their organization, in this case the transformational leadership becomes crucial to their survival.

Robbins (2001) transformational leadership is a leader who can inspire employees to prioritize the progress of the organization rather than personal interests, giving good attention to employees and is able to change the awareness of its employees in view of the oldest problems in new ways. Transformational leadership is defined as leadership that involves a change in the organization. Leadership is also defined that as leadership requires action, motivation of subordinates to be willing to work for a high-level goals that are considered beyond the personal interests at the time. The real transformational leadership is interpreted as true leadership, because leadership is really working toward a target on the actions direct the organization towards a goal that was never achieved before. (Locke in Yanto 2004).

### **2.2 Organizational commitment**

According Mahis and Jackson (2000) in Sopiah (2008: 155) gives the definition, *à € Organizational Commitment is the degree to which the employees believe in and accept organizational goals and the desire to Werner with the organization*. (Commitment organizational is the degree to which employees believe and accept the organization's goals and will stay or not will leave the organization). According Mowday (1982) in Sopiah (2008: 155) work commitment as another term organizational commitment. Organizational commitment is an important behavioral dimensions that can be used to assess the tendency of employees to remain a member of the organization.

Organizational commitment is the identification and engagement of a person who is relatively strong against the organization. Organizational commitment is the desire of members of the organization to maintain its membership in the organization and are willing to strive for the achievement of organizational goals. According to Lincoln (1994) in Sopiah, (2008: 155), organizational commitment includes members of the pride, loyalty members, and the willingness of members of the organization. Meanwhile, according to Blau and Boal (1995) in Sopiah, (2008: 155) organizational commitment is defined as an attitude that reflects the feelings of like or dislike of the employees of the organization.

So from some of these definitions can be concluded that organizational commitment is a psychological bond of employees in an organization that is characterized by the presence of: (1) A trust and acceptance of the

goals and values of the organization; (2) A willingness to use effort earnest in the interests of the organization; (3) A desire to maintain membership in the organization.

According to David (1997) in Sopiah, (2008: 163) suggests four factors that influence employee commitment to the organization, namely: (1) personal factors such as age, gender, level of education, work experience, personality, etc.; (2) Job characteristics, such as the scope of positions, challenges, conflicts, role, level of difficulty in employment, etc; (3) Characteristics of the structure, such as big/ small organization, forms of organization (centralization / decentralization), the presence of trade unions; (4) Work experience. Employee experience greatly affects the level of employee commitment to the organization.

### **2.3 Auditor Performance**

According Trisnarningsih (2007: 8) etymologically, the performance comes from the work performance (*performance*). As pointed out by Mangkunagara (2005: 67) that the term performance is derived from the word *job performance* or the actual performance (performance or achievements actual achieved someone namely. The work is the quality and quantity is achieved by an employee in performing their duties in accordance with the responsibilities given to him. According Parkin (1990) in Trisnarningsih (2007: 8) also definition of performance as follows a work that is achieved by a person in performing tasks in the charge to a person or group of people who carried on based on skills, experience and seriousness measured taking into account the quantity, quality, and time accuracy.

Performance Auditor is an action or implementation of inspection tasks that have been completed by the auditor within a certain time. According to Mulyadi (2002) is a public accountant who carries out the assignment of the objective examination of financial statements of an organization or any other company for the purpose of determining whether the financial statements are presented fairly in accordance with accounting principles generally applied in all material respects, the post contents of financial and operating results of the company.

Kalbers and Fogarty in Ichwan Maulana (2012) as the auditor of performance evaluation of the work carried superiors, peers, self and direct reports. So performance (performance) is a work that is achieved by a person in carrying out the work assigned to them based on skills, experience and seriousness the time measured by considering the quality, quantity and timeliness.

### **2.4 Gender**

Gender here not only distinguish the difference between the sexes, but rather the difference in attitude or socially constructed roles of culture and the role of the current can be interchanged. Fakhri (1999) gender is an inherent nature of men and women who are socially and culturally constructed and these characteristics can be interchangeable. The statement implies that the male role can also be played by women when social conditions support it, so that women can also become a leader.

Research linking gender issues has grown rapidly and culture in the community is often understood that men are more dominant in many ways, while women were more to the marginal sections of society, but that opinion is not always correct. According Gilhigan (1982) and Pollack (1988) in the Wood (2007) that the majority of women is socialized to value relationships with others are able to communicate and responsiveness, as well as maintain relationships. Men are more likely to appreciate the independence and communicate in a way to maintain their independence from others. Murniati (2004) female leadership traits encourages participation, share power and information, invite other people improve their personal values and allow others to feel proud of his work. Hersby, et al. , (2009) women are more likely to make decisions with a focus on networking.

Betz, et al., (1989) in Clikeman, (2000) on gender-ethical orientation in the social psychology area, known as the theory of gender socialization. This theory states that men and women are fundamentally different in moral development and its tendency to bring the difference in values in the workplace. Differences in values was seen from their attitude and ethical behavior. Based on this theory men put values more on money, progress, power and measure the form of the individual performance, while women pay more attention to the harmonious relationship and help people.

### **2.5 Hypothesis Development Framework**

#### **2.5.1 Effect of Transformational Leadership Style on the performance of Auditor**

Transformational leadership is often defined through their impact on how a leader strengthening mutual cooperation, trust, collective self-advancement and learning team (Yuki; 2009:315 case). With the transformational leadership style of the followers feel the trust, admiration, loyalty and respect for leaders and followers are motivated to do more than initially expected, transformational leadership further improve motivation and performance of employees to achieve performance beyond expectations to transform the attitudes, beliefs and employee values increase (Yuki in Setiawan, 2015)

While performance by Mangkunegoro (2005:9) is the result of the quality and quantity of work accomplished by an employee in carrying out their duties in accordance with the responsibilities given to

him. Employee performance cannot be separated from the role of leaders, and according to the results of research conducted by Bertram and Casimir (2005), Nurjanah (2008), Ogbonna and Harris (2000) in Kuncoro (2011), stating that the leadership style affects the performance

H<sub>1</sub>: Transformational Leadership Style Impact on Performance Auditor

### 2.5.2 Influence of Organizational Commitment To Performance Auditor

According Mahis and Jackson (2000) in Sopiah (2008: 155) gives the definition, “*Organizational Commitment is the degree to which the employees believe in and accept organizational goals and desire to Werner with the organizational*”. (Commitment organizational is the degree to which employees believe and received the organization's goals and will stay or not will leave the organization). According Mowday (1982) in Sopiah (2008: 155)

Performance is closely related to the purpose, as a result of a person's work behavior (Davis, 1985; in Suartana, 2000). Behavioral performance can be traced to specific factors such as ability, effort and difficulty of the task (Timpe, 1988). Performance as a result of a pattern of actions taken to achieve the objectives in accordance with the standards of achievement, both qualitative and quantitative, which has been established by private individuals or by companies where people work. Performance is also often synonymous with the ability of an auditor are even associated with a commitment to a profession (Larkin and Seweikart, 1992). Albanese (1981) as quoted by Suartana (2000) says that the performance of the employees in a company related to employee behaviors expressed on the implementation of the tasks given, including with regard to aspects of socialization, training, motivation and individual interests.

Vroom (1964) suggests that the performance of employees affected by the professionalism and motivation is the willingness of individuals to use a high effort in order to achieve company goals and meeting their needs. If the demands placed on individuals are not in accordance with his ability (ability), the performance is expected to be difficult to achieve.

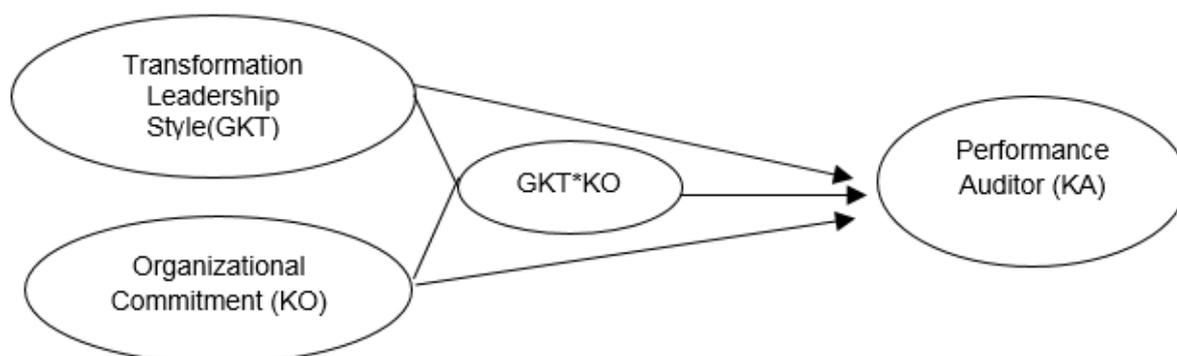
H<sub>2</sub>: Organizational Commitment Impact on Performance Auditor

### 2.5.3 Interaction Style Transformational Leadership and Organizational Commitment To Performance Auditor By Gender Approach

Performance is also often synonymous with the ability of an auditor are even associated with a commitment to a profession (Larkin and Seweikart, 1992). Albanese (1981) as quoted by Suartana (2000) says that the performance of the employees in a company related to employee behaviors expressed on the implementation of the tasks given, including with regard to aspects of socialization, training, motivation and interests individual, it is in accordance with the characteristics of a transformational leadership style (Yuki, 2009 in Setiawan 2015).

While the leaders have full responsibility for its work to the needs demanded to know the whole members of the organization, so that it can lead to harmonious cooperation among the components of the organization he leads, here the role of leadership to be very important in the success of organizations led in such matters, motivation, direction, commitment and the performance of subordinates (Raharjo and Nafisa; 2006).

H<sub>3</sub>: Interaction Style Transformational Leadership And Organizational Commitment Impact on Performance Auditor By Gender Approach



Figur. 1: Model Research

## 3. RESEARCH METHOD

Data used in the study were obtained using instruments like a questionnaire, distributed either directly which went public accounting firm object being studied, but it is also done through the mail, either sent via post or via e-mail. The population used in this study is an independent auditor who works in the Office of the Public Accounting Firm Surabaya listed on the Audit Board of the Republic of Indonesia as much as 30 accounting firm. The sample used drawn Accidental sampling, who were found in each of accounting firm as respondents as a representative.

The analysis technique used in this study is *Partial Least Square* (PLS) using software WarpPLS. As

stated by Wold (1985) in Ghozali (2011: 7) that the *Partial Least Square* (PLS) is a powerful analytical method because it can be applied to all scales of the data, does not require a lot of assumptions and the sample size should not be large. PLS than can be used as a confirmation of the theory and is used to describe the relationship between latent variables.

Tests performed steps: (1) Design a measurement model (*Outer model*) which includes convergent validity tests in order to test the validity of the data and the composite reliability that is used to measure the reliability data. If *factor loading* an indicator value of more than 0.5 and the value of t statistically greater than 2.0, then it can be said to be valid. Conversely, if the value of *the loading factor* of less than 0.5 and has a value of t statistic is less than 2.0, then removed from the model. While the statistics used are the *composite reliability* above 0.7 indicates the reliability or construct has a high reliability as a measuring tool. (2) Designing structural models (*inner models*) by looking at the percentage of variance.

#### 4. RESULTS AND DISCUSSION

##### 4.1 Description of Respondents

Based on survey methods in collecting the data, the percentage of respondents who returns the questionnaire can be processed by 91% from 110 questionnaires distributed, so that the data can be processed as many as 100 questionnaires.

Based on data from survey respondents of 100 respondents, consisting of 48 male respondents and 52 female respondents who worked as the auditor Public Accounting Firm in Surabaya. The education level of respondents on average show at the level of Tier One (S1) with over 1 year of work experience.

##### 4.2 Description of Research Results

Based on the data which can be processed from the respondents' answers of 100 respondents. Respondents consisted of 48 male and 52 female participants. All of the indicators used in the model are valid research to the value *factor loading* above 0.50 and reliability values above 0.60.

This research model to test empirically the effect of transformational leadership style to the performance of the auditor; the effect of organizational commitment to the performance of auditors and interactions influence transformational leadership style and organizational commitment to performance auditor. In detail, the results of the test WarpPLS can be seen in the discussion below:

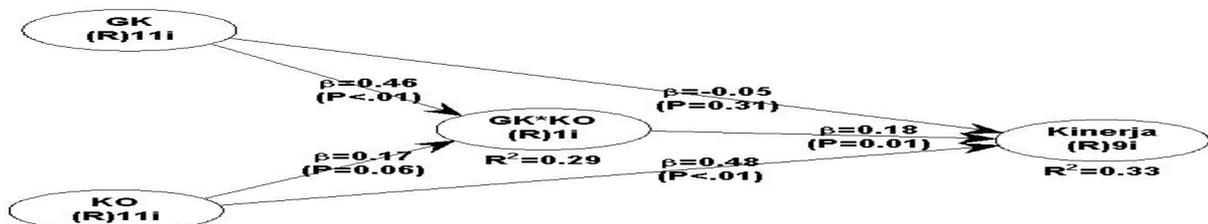


Figure 2

Structural model latent variable relationship transformational leadership, organizational commitment and performance auditor.

### 4.3 Validity and Reliability Test Results

#### a. Validity Indicator (Outer Loading)

Table 2

Loading Values (Outer Loading)

*****						
* Combined loadings and cross-loadings *						
*****						
	AP	GK	KO	GK*KO	SE	P value
Y1	0.707	-0.075	0.060	0.004	0.074	<0.001
Y2	0.617	-0.009	-0.188	0.120	0.116	<0.001
Y3	0.767	0.081	-0.129	-0.056	0.081	<0.001
Y4	0.738	0.084	-0.144	-0.143	0.111	<0.001
Y5	0.712	0.064	-0.134	0.152	0.088	<0.001
Y6	0.568	-0.021	0.042	-0.048	0.115	<0.001
Y7	0.517	-0.031	0.047	-0.085	0.108	<0.001
Y8	0.709	-0.043	0.137	-0.099	0.082	<0.001
Y9	0.469	-0.111	0.489	0.221	0.124	<0.001
x1.1	-0.068	0.844	-0.032	-0.061	0.159	<0.001
x1.2	-0.138	0.866	0.018	-0.027	0.147	<0.001
x1.3	-0.051	0.886	-0.019	-0.085	0.098	<0.001
x1.4	-0.014	0.867	-0.001	-0.019	0.101	<0.001
x1.5	-0.112	0.835	-0.009	0.092	0.092	<0.001
x1.6	0.083	0.875	-0.051	-0.017	0.099	<0.001
x1.7	0.035	0.834	0.058	-0.083	0.095	<0.001
x1.8	0.132	0.801	0.004	-0.129	0.109	<0.001
x1.9	0.064	0.820	0.065	-0.085	0.109	<0.001
x1.10	0.115	0.489	-0.104	0.179	0.097	<0.001
x1.11	0.015	0.686	0.041	0.379	0.132	<0.001
X2.1	0.033	-0.007	0.602	0.170	0.134	<0.001
X2.2	0.050	0.075	0.831	0.084	0.085	<0.001
X2.3	-0.014	-0.113	0.718	0.320	0.100	<0.001
X2.4	0.093	0.042	0.799	0.210	0.093	<0.001
X2.5	0.085	-0.079	0.788	0.152	0.096	<0.001
X2.6	-0.261	-0.043	0.582	-0.012	0.121	<0.001
X2.7	0.250	0.024	0.411	-0.172	0.122	<0.001
X2.8	0.062	-0.028	0.785	-0.137	0.088	<0.001
X2.9	-0.022	0.123	0.640	-0.329	0.102	<0.001
X2.10	-0.188	0.013	0.596	-0.196	0.097	<0.001
X2.11	-0.108	0.004	0.609	-0.289	0.122	<0.001
X1.X2	0.000	0.000	0.000	1.000	0.065	<0.001

Based on the loading showed that the resulting value of more than 0.50 and generated a significant level of less than 5% are all indicators of the variables of transformational leadership style, organizational commitment and performance auditor is valid significant.

#### b. Reliability construct (composite reliability)

Table 3

Test Reliability with Composite reliability coefficients and Cronbach's alpha coefficients

Composite reliability coefficients			
Kinerja	GK	KO	GK*KO
0.867	0.953	0.902	1.000
Cronbach's alpha coefficients			
Kinerja	GK	KO	GK*KO
0.826	0.944	0.878	1.000

Reliability test results show that the variable transformational leadership style, organizational commitment and performance auditor are reliable, seen from the *composite reliability* produced over 0.70, while the views of the value *cronbachas alpha*, the variable gender <0.60. According Adbillah and Jogiyanto (2015: 207) states that the *composite reliability* is statistic techniques for reliability test similar to *cronbachâ €™ s alpha*. However, *composite reliability* measure the true value of one variable reliability while *cronbachâ€h alpha* measure the lowest value (lower bound) the reliability of a variable so that the value of *composite reliability* is always higher than the value *cronbachâ €™ s alpha*. According to Werts *et al.* (1974) in Salisbury *et al.* (2002), *composite reliability* is better used in PLS techniques.

**b. Average variance extracted (AVE)**

Table 4

AVE (Average Variances Extracted)

Average variances extracted			
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Kinerja	GK	KO	GK*KO
0.426	0.653	0.462	1.000

Source: Data on though

Reliability test results show that the transformational leadership style, organizational commitment and performance auditor have a value of *discriminant validity* by comparing the value AVE of each construct with a value of correlation between the construct with other constructs in the model. If the root value AVE of each construct is greater than the value of the correlation between the constructs with other CONSTRUCTS then said to have a value of *discriminant validity* was good.

**d. Cross Loadings**

Table 5

Structure loadings and *Cross Loadings*

*****				
* Structure loadings and cross-loadings *				
*****				
	Kinerja	GK	KO	GK*KO
Y1	0.707	0.013	0.384	0.224
Y2	0.617	0.073	0.230	0.235
Y3	0.767	0.103	0.330	0.224
Y4	0.738	0.057	0.296	0.171
Y5	0.712	0.172	0.323	0.311
Y6	0.568	0.023	0.312	0.180
Y7	0.517	-0.003	0.274	0.134
Y8	0.709	0.007	0.428	0.150
Y9	0.469	0.114	0.550	0.270
x1.1	-0.001	0.844	0.112	0.354
x1.2	-0.030	0.866	0.134	0.373
x1.3	0.016	0.886	0.134	0.382
x1.4	0.074	0.867	0.182	0.420
x1.5	0.011	0.835	0.137	0.428
x1.6	0.129	0.875	0.188	0.443
x1.7	0.112	0.834	0.236	0.400
x1.8	0.156	0.801	0.217	0.368
x1.9	0.130	0.820	0.250	0.382
x1.10	0.128	0.489	0.117	0.301
x1.11	0.190	0.686	0.276	0.531
X2.1	0.333	0.183	0.602	0.229
X2.2	0.457	0.275	0.831	0.289
X2.3	0.407	0.180	0.718	0.326
X2.4	0.496	0.293	0.799	0.361
X2.5	0.481	0.160	0.788	0.297
X2.6	0.157	0.095	0.582	0.125
X2.7	0.323	0.042	0.411	0.083
X2.8	0.428	0.095	0.785	0.163
X2.9	0.294	0.128	0.640	0.093
X2.10	0.183	0.077	0.596	0.094
X2.11	0.235	0.034	0.609	0.060
X1.X2	0.320	0.490	0.299	1.000

Based on Table 5 shows that the results of *cross loading* of variable style of transformational leadership, organizational commitment and performance auditors with the indicator were higher than the correlation of indicators with other variables means that the variable force transformational leadership, organizational commitment and performance auditors predict the indicator on its own block better than indicator in other blocks.

#### 4.4 Hypothesis Test Results

##### e. Path Coefficient

Table 6

##### Path Coefficient

***** * Path coefficients and P values * *****				
Path coefficients -----				
	Kinerja	GK	KO	GK*KO
Kinerja		-0.049	0.483	0.179
GK				
KO				
GK*KO		0.461	0.174	
P values -----				
	Kinerja	GK	KO	GK*KO
Kinerja		0.312	<0.001	0.010
GK				
KO				
GK*KO		<0.001	0.057	

Based on the results of the analysis of the first hypothesis has been proven, that the transformational leadership style has no effect on the performance seen from the calculation auditor significance level ( $p < 0.312$ ) with *path coefficients* of -0049, so the first hypothesis are not statistically verified.

##### 4.4.2 Second Hypothesis Testing Results

Based on analysis of second hypothesis has been tested, that the commitment of the organization affects the performance seen from the calculation auditor significance level ( $p < 0.001$ ) with *path coefficients* of 0483, so that the second hypothesis is statistically verified.

##### 4.4.3 Third Hypothesis Testing Results

Based on the results of the analysis of the third hypothesis has been proven, that the Interaction Style transformational leadership and organizational commitment affect the performance of auditors and gender approach seen from the calculation significance level ( $p < 0.010$ ) with *path coefficients* of 0179, so that the third hypothesis is statistically verified.

#### 4.5 Discussion

Transformational leadership is often defined through their impact on how a leader strengthening mutual cooperation, trust, collective self-advancement and learning team (Yuki; 2009:315 case). While this research leadership style transformation is defined as a system of leadership where the employer is able to expand and improve the working interest subordinates, trigger sensitivity and acceptance of vision, mission and objectives of the company, and have control over their subordinates so that the subordinates were able to explore the potential of each of them for the sake of the progress company/group (Bernard Bass: 1990).

The results of the first hypothesis of this study are a transformational leadership style has no effect on the performance of auditors. Transformational leadership is unable to improve the motivation and performance of auditors to achieve performance beyond expectations to transform the attitudes, beliefs and values of the auditor's performance. So this gives an indication that the transformational leadership style is not capable of affecting the performance of auditors. This means that situational factors that affect performance improvements such as leadership style transformational not able to determine the formation of the character of the company which in turn will affect the character of the company output of auditor performance.

This study does not support previous research conducted by Trisnaningsih (2007), Mariam (2009), Bertram and Casimir (2005), Nurjanah (2008), Ogbonna and Harris (2000) and Kuncoro (2011) were able to prove that there is influence of leadership style with the performance of auditors. Organizational commitment by Meyer and Allen (1991) in Umam (2010 :258) as a psychological construct which is a characteristic member organization relationship with the organization. This statement is representative of the psychological factors that can affect a person's performance as disclosed Gibson (1987) in Umam (2010 : 190). The organization's commitment to give special emphasis to the continuity factor is the commitment that suggests the decision to stay or leave the job or organization that ultimately reflected in the absence of statistics and a desire to move the work (Mathis and Jackson, 2001:100).

Based on analysis of second hypothesis has been tested, that the commitment of the organization affects

the performance of auditors. That is the commitment that both organizations can have a positive impact on the performance of auditors for the auditor to be motivated and have a sense of belonging has an organization where he works with their high organizational commitment will make the auditors to support all the activities of the Firm actively, it means it will spur the auditor 's work more productive. This study supports research conducted by Larkin and Seweikart (1992) and Suartana (2000) organizational commitment affect the performance of auditors.

Based on the results of the analysis of the third hypothesis has been proven, that the Interaction Style transformational leadership and organizational commitment affect the performance of auditors and gender approach. This means that the performance of an auditor is affected by the interaction between transformational leadership and organizational commitment in which the leaders of the firm have full responsibility for its work for it need to know the overall prosecuted members of the organization, so that it can lead to harmonious cooperation among the components of the organization he leads, here becomes very important leadership role in the success of organizations led in such matters, motivation, direction, commitment and performance of subordinates. This study calls for support for research conducted by Suartana (2006) and Raharjo and Nafisa (2006).

## 5. CONCLUSION

From the results of statistical tests were done then conclude several things; Transformational leadership style has no effect on the performance of auditors; Organizational commitment affects the performance of auditors, and Interaction Style leadership transformational and organizational commitment affect the performance of auditors. Several limitations in the research : Variables are researched also been widely researched by other researchers using different test methods and provide mixed results as well . So there are many opportunities that can be done by researchers in the future related to the performance of auditors with other control variables and different methods. However, from the results of a review of researchers still lacking research that discusses the auditor performance qualitatively. In addition, research on the performance of auditors in Indonesia is still a vast opportunity for still rampant some cases related to the performance of auditors .

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