

The Influence of Independence, Leadership Style, Organizational Commitment, Audit Experience, Due Professional Care and Job Satisfaction on Auditor Performance of Public Accounting Office for Medan Region

Sri Margaretha Purba¹, Lola Theresia Sidabariba², Harry Manalu³, Eisen Howar Willem Simatupang⁴

^{1,2,3,4}Faculty of Economics, Prima Indonesia University
ghumaisa.ihwan@gmail.com

Abstract

This research was conducted to analyze the effect of Independence, Leadership Style, Organizational Commitment, Audit Experience, and Due Professional Care on Auditor Performance with Job Satisfaction as a Moderating Variable in the Medan Regional Public Accounting Firm. The population used in this study were all auditors working at KAP in Medan City. Sampling was carried out using purposive sampling method, and the number of samples was 60 respondents. Data collection method is done with primary data and secondary data by using a questionnaire. The data analysis technique used in this research is multiple linear regression analysis technique. The results of this study indicate that independence, leadership style, organizational commitment, audit experience, and due professional care simultaneously have a negative effect on auditor performance and also on job satisfaction at KAP in Medan. Partially independence, leadership style, organizational commitment, performance satisfaction, and due professional care have a negative effect on performance as well as auditor job satisfaction at KAP in Medan.

Keywords

independence; leadership style; organizational commitment; due professional care audit experience; auditor performance; and job satisfaction



I. Introduction

The public accounting profession is a profession that requires public trust, where the public expects a free and impartial assessment of the information presented by a party in financial statements. This attitude is called the independent attitude that exists in the auditor. An independent auditor is a public accountant who audits commercial and non-commercial financial entities (Carolita and Rahardjo, 2012). An independent auditor or public accountant is an independent auditor who works at a Public Accounting Firm (KAP). The Public Accounting Firm is a business entity that has obtained permission from the Minister of Finance as a place for public accountants to provide their services. The services provided are operational audit services, compliance audits and financial report audits (Arens and Loebbecke, 2011: 11). The duty of a public accountant is to examine and provide an opinion on the financial statements of a business entity based on the standards set by the Indonesian Institute of Accountants (IAI). The success of the auditor in the field is also supported by the leadership style of the public accounting firm concerned. Leadership style has a positive effect and significant to auditor work performance (Elizabeth Hanna and Friska Firnanti 2013). Research result. Elizabeth Hanna and Friska Firnanti (2013) are supported by Sri Trisnarningsih's research (2007), that the leadership

style of a leader greatly influences the performance of his subordinates, besides that it is also necessary to provide learning and appreciation for his subordinates.

In addition to independence and leadership style, an auditor also requires experience in carrying out his duties. Experience is also related to the working period of a public accountant, the longer the working period of a public accountant, the more it will affect the decisions taken (Fitri, 2014). Auditors who have more. Many experiences can generate various expectations in explaining audit findings. Meanwhile, according to (Sanjiwani & Wisadha, 2016) that the auditor's performance is the work achieved by the auditor in performing tasks accordingly to the responsibilities given to him, and become one of the benchmarks used to determine whether a job will be good or not. Good auditor performance will increase public confidence in the accounting profession.

Several cases that have occurred before reflect the poor performance or failure of the auditor in carrying out his role which has a major impact on the world economy which causes a lack of public confidence in the professionalism of the auditor. Here are some cases that have occurred.

1. Sitepu's Ordinary Public Accountant, namely involved in a bad credit corruption case, due to being involved in preparing Raden Motor's financial reports to obtain a loan worth IDR 52 billion from BRI Jambi Branch in 2009 (quoted from www.regional.kompas.com, 2020)
2. Office Public Accountant Hasnil M. Yasin and Partners committed income tax fraud in 2001 and 2002 in Langkat Regency, together with Langkat Regional Secretary Surya Djahisa. Hasnil M. Yasin committed a criminal act of corruption which resulted in state losses of IDR 1.193 billion (<https://medanbisnisdaily.com>, 2018).

These cases prove that prevention, detection, investigative auditing and auditor independence are not yet optimal, so that there are still frauds committed either by company management or by auditors who audit financial statements. The rise of financial reporting cases that occurred in public accountants in Indonesia had a major impact on public trust in the public accounting profession.

So based on the case above, the researcher wants to conduct research by raising the research title "The effect of independence, leadership style, organizational commitment, audit experience, and due professional care on auditor performance with job satisfaction as a moderating variable in the Public Accounting Firm in the Medan area".

II. Review of Literature

2.1 Work performance

Performance comes from the word job performance or actual performance (work achievement or actual achievement achieved by someone) is the result of work in quality and quantity achieved by an employee in carrying out his duties according to the responsibilities given to him (Mangkunegara, 2010: 9). Public accountants who carry out examination tasks (examination) objectively on the financial statements of a company or organization with the aim of determining whether the financial statements are fairly presented in accordance with generally accepted accounting principles, in all material respects, the financial position and results of operations of the company (Mulyadi, 2010). A person's performance is said to be good if the results of the work can achieve the predetermined roles or targets and each work carried out by an auditor can be assessed as working results according to the target or not.

2.2 Job satisfaction

Job satisfaction is also related to the attitudes of employees towards work, work situations, cooperation, between leaders and fellow employees (Tiffin in As'ad 2013). If someone is satisfied with the work he is doing, he will be happy come, regardless of pressure, so that it will create a sense of security and comfort to always work in the work environment (Hashanah et al., 2015). The statement above states that job satisfaction strengthens the relationship between independence, and the auditor's leadership style with audit performance and organizational commitment and auditor experience where the auditor is not satisfied with his work performance. On the basis of these scientific arguments, the hypothesis that can be formulated as a result of the research is as follows.

2.3 Auditor Independence

Independent means that public accountants are not easily influenced and are not justified in taking sides with various interests' parties (Deli, Fatma and Syarif, 2015). Independence in auditing means an unbiased viewpoint in conducting audit tests, evaluating test results and issuing audit reports (Arens, Elder and Beasley, 2012, p. 74). In carrying out their duties, KAP members must always maintain an independent mental attitude in providing professional services regulated in the professional standards of public accountants set by IAPI (Agoes Sukrisno, 2012:45). So from the statement above independence greatly influences the auditor's performance in conducting audit reporting which can be formulated as follows.

2.4 Leadership Style

According to Effendi. (1992) in Elya et al. (2010) that leadership style is the way a leader carries out his activities in an effort to guide, guide, direct, and control. thoughts, feelings, or behavior of a person or a number of people to achieve certain goals. According to Elizabeth Hanna and Friska Firnanti (2013), which states that leadership style has a positive effect and it is significant to work performance that the leadership style of a leader greatly influences the performance of his subordinates. The more capable a leader is in managing/influencing his subordinates, the more motivated and enthusiastic his subordinates will be to work, so that the quality of work (performance) of his subordinates will be even better.

2.5 Auditor Experience

Auditor experience is a process of learning and developing potential behavior while interacting with tasks carried out over a certain period of time (Ajeng Citra, 2016). Experienced auditors are also able to produce better performance in more complex tasks, including carrying out supervision and inspection during audit assignments (Trihapsari & Anisykurlilah, 2014). According to Damanik (2016), that the experience of public accountants will continue to increase along with the number of audits carried out and the complexity of audited financial transactions so that they will add and expand their knowledge in the field of accounting and auditing. Based on research conducted by Damanik (2016).

2.6 Professional Dueling Care

Due professional care means careful and thorough professional skills (PSA No. 04 SPAP 2001) in the use of professional skills that require the auditor to exercise professional skepticism (Singgih and Bawono 2010). Rahayu (2013: 42), states that the use of professional skills carefully and thoroughly requires the auditor to exercise professional

skepticism and adequate assurance, namely always questioning and critically evaluating audit evidence and also reporting that the financial statements are free from material misstatement either because mistake or fraud. Based on this statement, Due Professional Care influences audit performance and can be formulated as follows.

2.7 Organizational Commitment

According to Alfianto and Dhini (2015), organizational commitment is an attitude of like or dislike of an employee towards the organization where he works which shows his involvement in the organization. An auditor who is committed to his organization will always maintain the good name of his organization so that it will encourage the auditor to carry out an activity that is good for the organization. According to Rina Ani Sapariyah (2011), organizational commitment has a significant effect on performance. The right commitment will provide high motivation and have a strong impact on job performance. This means that the higher the commitment of a government auditor to the organization, the better the performance of the government auditor.

2.8 conceptual framework

Based on the description of the theory and previous research used as the basis for the research, a conceptual framework can be built and described as follows:

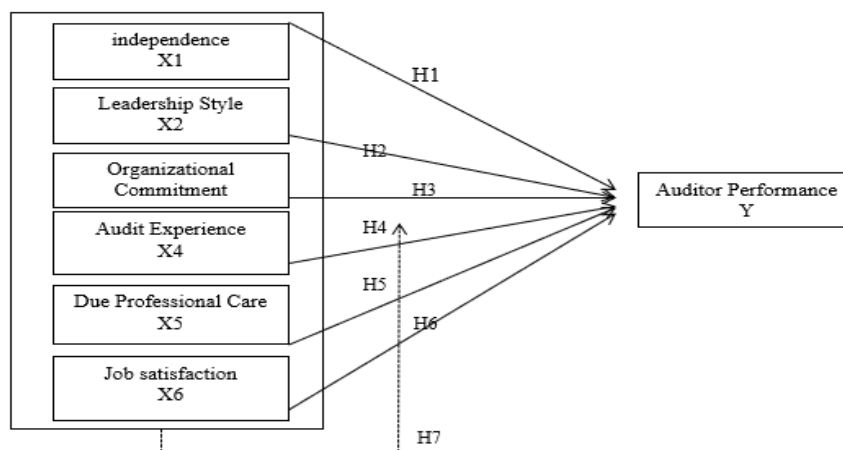


Figure 1. Conceptual Framework Image

2.9 Hypothesis

Based on the above description and literature review, the variables related to this study can be formulated through a conceptual framework/research hypothesis proposed is as follows:

- H1: Independence has an impact on auditor performance at the Medan Public Accountant Office
- H2: Leadership Style has an effect on Auditor Performance at the Medan Public Accounting Firm.
- H3: Organizational Commitment has an effect on Auditor Performance at the Medan Public Accounting Firm.
- H4: Audit experience influences auditor performance at the Medan Public Accounting Firm.
- H5; Due Professional Care has an effect on Auditor Performance at the Medan Public Accounting Firm.

H6: Job Satisfaction has an effect on Auditor Performance at the Medan Public Accounting Firm.

H7: Independence, Leadership Style, Auditing Experience, Due Professional Care, and Job Satisfaction have an effect on Auditor Performance in the Medan Public Accounting Firm.

III. Research Method

2.1 Research method

This study uses quantitative research by distributing questionnaires. According to Sugiyono (2010), quantitative research methods used to examine populations or certain samples, the sampling technique is done randomly, data collection uses research instruments, data analysis is quantitative or statistics with the aim of testing the hypotheses that have been set. The data analysis method uses software tools from SPSS to describe the calculation results of the existing tests. The nature of this research is a causal relationship. A causal relationship is a causal relationship (Sugiyono 2016:37). So here there are independent variables (influence) and dependent variables (influenced).

2.2 Place and time of research

This research was conducted at 17 Public Accountant Offices in Medan City, North Sumatra (<https://pppk.kemenkeu.go.id>). The required research time is September 2021 to August 2022.

2.3 Population

The population in this study were Public Accountants who worked at Public Accountant Offices (KAP) in Medan City as many as 17 KAPs. There are 7 Public Accounting Firms that have STT (Registered Certificates) from the BPK. According to Morissan (2012: 19), population is a collection of subjects, variables, concepts, or phenomena.

Table 1. KAP table in Medan (<https://pppk.kemenkeu.go.id>)

No	Office Accountant Public in Medan City	Number KMK	Shape Effort	Amount Auditors
1	KAP Aswin Wijaya, CPA	KEP-586/KM.1/2019	individual	5
2	KAP Drs. Darwin S. Meliala	KEP-359/KM.17/1999	individual	3
3	KAP Dorkas Rosmiaty & Asen Susanto	KEP-203/KM.1/2018	Fellowship	3
4	KAP Kachrudin & Mayuddin	KEP-373/KM.17/2000	Fellowship	3
5	KAP Drs. Hadiawan	KEP-954/KM.17/1998	Fellowship	4
6	KAP Helena, CPA	KEP-603/KM.1/2020	individual	3
7	KAP Drs. Katio & Partners	KEP-259/KM.17/1999	Fellowship	3
8	KAP Lona Trista	KEP-1250/KM.1/2017	individual	3
9	KAP Louis Primsa	KEP-467/KM.1/2019	individual	3

IV. Result and Discussion

4.1 Descriptive Statistical Analysis

Table 2. Statistical Analysis Descriptive

Variable	N	Min	Max	Means	S. Deviation
Independence	60	24	49	34.47	4,949
Leadership Style	60	21	38	29.20	4,214
Organizational Commitment	60	33	58	44.83	5,368
Audit Experience	60	12	23	17.62	2,558
Due Professional Care	60	21	26	23.62	1,209
Auditor Performance	60	18	30	23.92	2,526
Job satisfaction	60	15	33	24.23	3,675
Valid N (Listwise)	60				

Based on the table above shows that the results of statistical analysis are descriptive with 60 respondents are as follows:

- X1: Independent Variable with a mean value of 34.47, a minimum value of 24 and a maximum value of 49 with a Standard Deviation value of 4.949.
- X2: Variable Leadership Style with a mean value of 29.20, a minimum value of 21 and a maximum value of 38 with a Standard Deviation value of 4.214.
- X3: Variable Organizational Commitment with a mean value of 44.83, a minimum value of 33 and a maximum value of 58 with a Standard Deviation value of 5,368.
- X4: Variable Audit Experience with a mean value of 7.62, a minimum value of 12 and a maximum value of 23 with a Standard Deviation value of 2.558.
- X5: Variable Due Professional Care with a mean value of 23.62, a minimum value of 21 and a maximum value of 26 with a Standard Deviation value of 1.209.
- X6: Variable Job Satisfaction with a mean value of 24.23, a minimum value of 15 and a maximum value of 33 with a Standard Deviation value of 3.675.
- Y: Auditor Performance Variable with a mean value of 23.92, a minimum value of 18 and a maximum value of 30 with a Standard Deviation value of 2.256.

4.2 Reliability Test

Table 3. Reliability Test

Variable	Cronbach's Alpha	Total Items	Statement
Independence	0.639	7	Reliable
Leadership Style	0.699	8	Reliable
Organizational Commitment	0.613	12	Reliable
Audit Experience	0.692	2	Reliable
Due Professional Care	0.671	6	Reliable
Auditor Performance	0.679	7	Reliable
Job satisfaction	0.656	4	Reliable

From the data above, it is found that all Cronbach's Alpha numbers are > 0.60 , so it can be said that the reliability is good.

4.3 Validity test

Based on the data obtained from all the results of the variable components in the attachment, the r table is obtained from calculating degrees or Dfi= (60-2) yields (0.254) and the sig. must < (0.05). So that the results of the total statement amount to > (0.254) and remain at a significant level so that this data is feasible to be tested at the next stage.

4.4 Classic assumption test

a. Normality test

1. Histogram Test

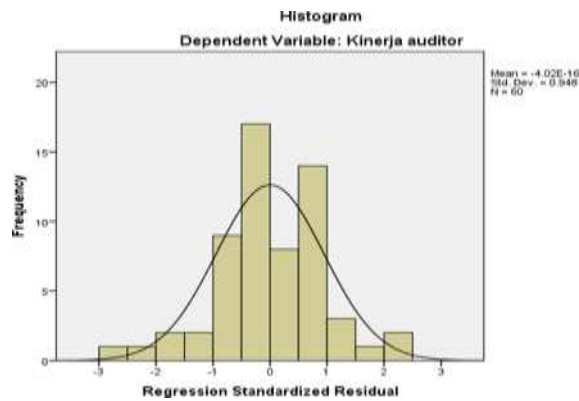


Figure 1. Normality test

The curve above shows that the normal and balanced moving line forms a bell and tends to be a symmetrical line U and the point is in the middle at point 0, so it can be concluded that the data on the histogram curve is normally distributed.

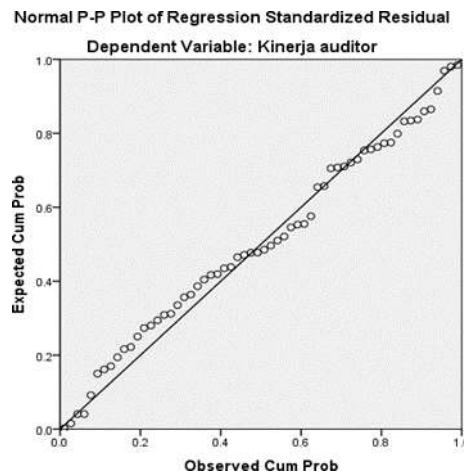


Figure 2. Plots Regression

From the results of the graph above it can be concluded from the graph that the points on the graph are normally distributed and follow the diagonal line.

Table 4. Test results One-Sample Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		60
Normal Parameters, b	Means	.0000000

	std. Deviation	2.29635662
Most Extreme Differences	absolute	063
	Positive	059
	Negative	-.063
Kolmogorov-Smirnov Z		.484
asymp. Sig. (2-tailed)		.973
a. Test distribution is Normal.		
b. Calculated from data.		

In the table above the results obtained on Asymp. Sig.u(2-tailed) is 0.50 provided that the normal limit value is > 0.05 , therefore the result is $0.50 > 0.05$ so that the table above has a stable value.

b. Test Multicollinearity

Table 5. Multicollinearity Test

Model		Unstandardized Coefficients		Standardized Coefficients Betas	t	Sig.	Collinearity Statistics	
		B	std. Error				tolerance	VIF
1	(Constant)	7,680	8042		.955	.344		
	INDEPENDENCE	.039	.064	.076	.606	.547	.985	1015
	STYLE LEADERSHIP	-.027	.078	-.045	-.349	.729	.925	1,081
	COMMITMENT ORGANIZATION	-.043	.063	-.092	-.689	.494	.869	1.151
	EXPERIENCE AUDITS	.337	.126	.341	2,668	.010	.954	1,049
	DUE PROFESSIONAL CARE	.506	.276	.242	1831	.073	.891	1.122
	SATISFACTION WORK	-.011	.088	-.015	-.119	.905	.951	1,051

In the table above in the Collinearity Statistics section, all tolerance variables are ≥ 0.10 and $VIF \leq 10$. Thus, multicollinearity does not occur in these variables.

c. Heteroscedasticity Test

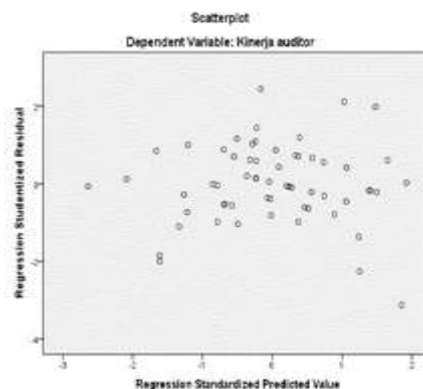


Figure 3. Test Heteroscedasticity

The picture above shows that the regression model does not contain any symptoms of heteroscedasticity. It can be seen from the points that spread randomly above and below the number 0 on the Y axis and also do not form a certain pattern, so it can be concluded that this regression model does not show symptoms of heteroscedasticity.

4.3 Glejser test

Table 6. Glejser testi

Model	Unstandardized Coefficients		standardized Coefficients	t	Sig.
	B	std. Error	Betas		
(Constant)	1632	1617		1009	.318
Independence	-.015	.013	-.155	-1,163	.250
Style Leadership	.012	.016	.110	.798	.429
1 Commitment Organization	-.015	.013	-.173	-1,220	.228
Experience Audit	-.005	.025	-.001	-.004	.997
Due Professional Care	-.004	.056	-.009	-.067	.947
Satisfaction Work	-.006	.018	-.048	-.354	.725

a. Dependent Variable: ABS_Res

From the table above it is found that each variable Independence (0.250), Leadership Style (0.429) and Organizational Commitment (0.228), Audit Experience (0.997), Due Professional Care (0.947), Job Satisfaction (0.725) concluded that all these variables ≥ 0.05 , with the provision that H_0 accepted and H_a rejected.

4.4 Coefficient of Determination

Table 7. Coefficient of Determination
Summary models

Model	R	R Square	Adjusted R Square	std. Error of the Estimates
1	.417a	.174	.080	2,423

a. Predictors: (Constant), Job satisfaction, Audit experience, Due professional care, Independence, Leadership style, Organizational commitment

Based on the table above, the results of the test for the coefficient of determination show that the Adjust R Square value is 0.80 or 80%. By this means the dependent variable of auditor performance can be explained by the variables of independence, organizational commitment, leadership style, audit experience and due professional care.

4.5 Results of Multiple Linear Regression Analysis

Table 8. Results Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		standardized Coefficients	t	Sig.
	B	std. Error	Betas		
(Constant)	7,680	8042		.955	.344
Independence	.039	.064	.076	.606	.547
Leadership Style	-.027	.078	-.045	-.349	.729
1 CommitmentOrganiza tion	-.043	.063	-.092	-.689	.494
Audit Experience	.337	.126	.341	2,668	.010
Professional DuelingCare	.506	.276	.242	1831	.073
Job satisfaction	-.011	.088	-.015	-.119	.905

a. Dependent Variables: Auditor performance

The results of the table above show that the constant (α) has a value of 7,680, namely the independent variable has a value of zero, so the auditor in Medan City remains at 7.680unit. Therefore the coefficient of the Independence variable of 0.39 is positive, which means that any movement of the variable is based on level, the coefficient of the Leadership Style variable is 0.27 is negative, which means that any movement of the variable is based on a decrease, the variable coefficient of Organizational Commitment is 0.43 is negative, which means meaning that any movement of these variables is based on a decrease, the coefficient of the Audit Experience variable is 0.337 is positive, which means that any movement of these variables is based on level, the coefficient of the Due Professional Care variable is 0.506 is positive, which means that any movement of these variables is based on level, the coefficient of the variable Job Satisfaction of 0.11 is negative,

$$Y (\text{Auditor Performance}) = (7.680) + 0.039X_1 - 0.027X_2 - 0.043X_3 + 0.337X_4 + 0.506X_5 - 0.011X_6 + e$$

4.6 Test f

Table 9. F Test ANOVAa

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	65,461	6	10910	1859	.105b
Residual	311,122	53	5,870		
Total	376,583	59			

a. Dependent Variables: Auditor performance

b. Predictors: (Constant), Satisfactionwork, Audit experience, Due professional care, Independence, Style leadership, organizational commitment

The results of the table above show that degrees of freedom 1 (df_1) = $k - 1 = 6 - 1 = 5$ and degrees of freedom 2 (df_2) = $n - k = 60 - 6 = 54$, that n = number of samples, k = number of variables, so known F_{table} with a significant level of 0.05 = 2.68 . And the probability of significance is 0.000. Then the value of F_{count} (1.859) > F_{table} (4.431),

Probability of significance $0.000 < 0.005$. So that H_0 is accepted and H_a is rejected, then the variables are Independence, Leadership Style, Organizational Commitment, Audit Experience, Due Professional Care, Job Satisfaction on Auditor Performance in Public Accounting Firms.

4.7 T test

Table 10. T test Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	std. Error			
1	(Constant)	7,680	8042		.955	.344
	Independence	.039	.064	.076	.606	.547
	Style Leadership	-.027	.078	-.045	-.349	.729
	Commitment Organization	-.043	.063	-.092	-.689	.494
	Experience audits	.337	.126	.341	2,668	.010
	Due Professional Care	-.506	.276	-.242	1,831	.073
	Satisfaction Work	.011	.088	-.015	-.119	.905

Dependent Variables: Auditor Performance

Based on the table above, shows that:

1. X1: $t_{count} < t_{table}$, namely $.606 < 1,995$ and this is $Sig .547 > 0.05$, which means that the independent variable has no effect and is not significant on auditor performance at the Medan Public Accounting Firm.
2. X2: $t_{count} > t_{table}$, namely $-.045 < 1,995$ and a Sig value of $0.729 > 0.05$, which means that the Leadership Style variable has no effect and is not significant on Auditor Performance at the Public Accounting Firm in Medan.
3. X3: $t_{count} < t_{table}$, namely $-.689 < 1,995$ and a Sig value of $0.494 > 0.05$, which means that Organizational Commitment has no effect and is not significant on Auditor Performance at the Medan Public Accounting Firm.
4. X4: $t_{count} > t_{table}$, namely $2,668 > 1,995$ and a sig value of $0.010 < 0.05$, which means that the Audit Experience variable has a significant and significant effect on Auditor Performance in the Medan Public Accounting Firm.
5. X5: $t_{count} < t_{table}$, namely $1,831 < 1,995$ and a sig value of $.073 > 0.05$, which means that the Due Professional Care variable has no effect and is not significant on Auditor Performance at the Medan Public Accountant Office
6. X6: $t_{count} < t_{table}$, namely $-.119 < 1,995$ and sig value $.905 >$ which means that the Job Satisfaction variable has no effect and is not significant on Auditor Performance at the Medan Public Accounting Firm

4.8 Research Discussion

a. Effect of Independence on Auditor Performance

Based on the Independence variable above, the value of t_{count} is 0.606 with a significance value of 0.547, while t_{table} has a value of 1.660 with a significance level of 0.05 so that $t_{count} (0.606) < t_{table} (1.995)$ and significance is $0.547 > 0.05$, then it is decided that H_0 is accepted and H_a is rejected. Which means that the independence of the public accounting firm still occurs in favor of someone or also provides a perspective in carrying out an audit. Then based on partial independence variable variables related to

negative influence and no good significance to the auditor's performance at the Medan Public Accountant Office.

b. Style Influence Leadership on Auditor Performance

Based on the Leadership Style variable above, the value is calculated is as big 0.349 with a significance value of 0.729, while t_{table} has a value of 1.660 with a significance level of 0.05 so that t_{count} (0.349) < t_{table} (1.660) and 0.729 significance > 0.05, then it was decided that H_0 was accepted and H_a was rejected. Which means that the leadership style in the public accounting firm is still not firm, so based on the partial leadership style variable, it has a negative effect and no significant effect on auditor performance at the Medan Public Accountant Office.

c. The Effect of Organizational Commitment on Auditor Performance

Based on the Organizational Commitment variable above, the t_{count} value is 0.689 with a significance value of 0.494, while t_{table} has a value of 1.660 with a significance level of 0.05 so that t_{count} (0.689) < t_{table} (1.660) and 0.494 significance > 0.05, it was decided that H_0 is accepted and H_a is rejected. Which means that organizational commitment in a company has not gone well, or there are still those who have not carried out their organizational duties properly, so based on the partial variable Organizational Commitment has a negative and no significant effect on Auditor Performance.

d. Effect of Audit Experience on Auditor Performance

Based on the Audit Experience variable above, the t_{count} value is 2,668 with a significance value of 0,010, while t_{table} has a value of 1,660 with a significance level of 0.05 so that t_{count} (2,668) < t_{table} (1,660) and 0,010 significance > 0.05, it was decided that H_0 is accepted and H_a is rejected. Which means a public accountant with a lot of experience will produce good and correct auditor performance in accordance with accounting standards, so based on the partial variable Audit Experience has an effect positive and good significance to Auditor Performance at the Medan Public Accountant Office.

e. Effect of Due Professional Care on Auditor Performance

Based on the Due Professional Care variable above, the t_{count} value is 1,831 with a significance value of 0,073, while t_{table} has a value of 1,660 with a significance level of 0.05 so that t_{count} (1,831) < t_{table} (1,660) and 0,073 significance > 0.05, so a decision is made that H_0 is accepted and H_a is rejected. Which means that there are still many accountants who are not proficient about the duties and responsibilities of an accountant, so based on the partial variable Due Professional Care it has a negative and no significant effect on auditor performance at the Medan Public Accounting Firm.

f. The Effect of Job Satisfaction on Auditor Performance

Based on the Job Satisfaction variable above, the t_{count} is 0.119 with a significance value of 0.905, while t_{table} has a value of 1.660 with a significance level of 0.05 so that t_{count} (0.119) < t_{table} (1.660) and a significance of 0.905 > 0.05, it is decided that H_0 is accepted and H_a is rejected. Which means that the performance of an audit produced has not been able to satisfy the client in carrying out his duties and responsibilities, so based on the partial variable Job Satisfaction has a negative effect and has no significance for Auditor Performance at the Medan Public Accountant Office.

V. Conclusion

Based on the results of the analysis and discussion, it can be concluded in this study:

1. Partially Shows that Independence has a negative and insignificant effect on Auditor Performance at the Medan Public Accounting Firm.
2. Partially Shows If Leadership Style has a negative and not significant effect on Auditor Performance at the Medan Public Accounting Firm.
3. Partially Shows If Organizational Commitment Has a Negative and Not Significant Effect on Auditor Performance at the Medan Public Accounting Firm
4. Partially Shows If Audit Experience Has a Positive and Significant Influence on Auditor Performance at the Medan Public Accounting Firm.
5. Partially shows that due professional care has a negative and insignificant effect on auditor performance at the Medan Public Accounting Firm
6. Partially shows that Job Satisfaction has a negative and insignificant effect on Auditor Performance Auditor Performance at the Medan Public Accounting Firm
7. Simultaneously Shows If Independence, Leadership Style, Organizational Commitment, Audit Experience, Due Professional Care and Job Satisfaction have a negative and not significant effect on Auditor Performance at the Medan Public Accounting Firm

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