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Types of Personality, Audit Structure and Transformational Leadership Styles Moderate the Effect of Organizational Commitments on Auditor Performance

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Abstract

The purpose of this study was to confirm the effect of organizational commitment on auditor performance. Meanwhile, the specific objective of this study was to determine the ability of contingency factors, such as personality type, audit structure, and transformational leadership style to moderate the effect of organizational commitment on auditor performance. The study population in this study were auditors of the public accounting firm / KAP in the Province of Bali, then the research sample was determined using a purposive sampling method. Furthermore, primary data were collected in the form of respondents' perceptions using a modified questionnaire from previous researchers and tested for compliance with the instrument's validity and reliability test requirements. Then, the collected data were tabulated and analyzed using the Moderated Regression Analysis (MRA) technique through the following stages: classical assumption test, model feasibility test (F test), determination coefficient analysis (Ajd. R2), research hypothesis testing (t-test) is good for its partial and moderate influence. The results of the study found that organizational commitment improves auditor performance. Personality type is not able to strengthen the positive effect of organizational commitment on auditor performance. Audit structure and transformational leadership style reinforce the positive effect of organizational commitment on auditor performance.

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1 Introduction

Audit failure cases in recent decades have created a crisis of public confidence regarding the ability of the accounting profession to audit financial reports. The emergence of this crisis is reasoned by a few financial reports of a company that receive unqualified opinion, but instead face problems in the continuity of its business after the opinion is issued (Fitriani and Daljono, 2012). The accounting manipulation scandal involving a number of large companies in America such as Enron, Tyco, Global Crossing and WorldCom as well as several large companies in Indonesia such as Kimia Farma and Lippo Bank, which previously had high audit quality, led to a decline in public trust, especially the financial community (Susiana and Herawaty, 2007). A failed audit case has the potential to harm the audit profession, such as decreased professionalism, loss of public trust and social credibility and the reputation of public accountants (Hartanto, 2001). Therefore, various efforts to reduce the expectation gap in the quality of auditors are urgently needed by uncovering various variables that trigger problems. There are three factors that affect the performance of auditors, namely individual, task, and environmental factors (Bonner & Sprinkle, 2002). Individual factors include the characteristics of individual auditors who carry out tasks such as motivation, personality, self-confidence, knowledge and ability of auditors. Job or professional job factors, such as: the complexity and structure of the task, while environmental factors include all conditions, circumstances, and influences surrounding auditors who perform certain tasks, such as time pressure, accountability, engagement objectives, and feedback Furthermore, Pamilih (2014) argues that a person's success and performance in his job can be determined from several things, namely the level of competence, professionalism and also commitment to the field of work he is engaged in. An auditor who is committed to the organization will show good attitudes and behavior at the place where he works, the auditor will have a great sense of defending his organization, trying to improve his performance and having certain confidence in realizing organizational goals (Arifah, 2013). Therefore, commitment will create a sense of belonging (sense of belonging) for the auditors to the organization. Thus it can be said that auditors with high organizational commitment will have the determination and various efforts to improve their performance for the public accounting firm / KAP where they work.

Research on the effect of organizational commitment on auditor performance has been conducted by several researchers and found different results. Meyer (1989), Fernando, et al. (2005), Hian (2009), Lawalata, et al. (2010), Sapariyah (2011), Arifah (2013), and Suryana (2013) in their research found that organizational commitment has a positive and significant effect on auditor performance. Meanwhile, research conducted by Somers and Birnbaum (2008), Siahaan (2010), and Gummala (2014) revealed that organizational commitment has no effect on auditor performance.

The inconsistent results of previous studies motivated researchers to have the role of research variables that play a role in moderating the effect of organizational commitment on auditor performance. As stated by Govindarajan (1986), it is possible that there is no unified research result depending on certain factors or better known as contingency factors. Murray (1990) explains that in order to reconcile conflicting results, a contingency approach is needed to identify other variables that act as moderators or mediators in the research model. The determination of research variables that are strongly suspected of being able to moderate the effect of organizational commitment on auditor performance cannot be separated from the attribution theory by Heider (1958) which emphasizes that a person's behavior is determined by a combination of internal forces and external forces (Lubis, 2011; Andiola, 2014; Bass & Steidlmeier, 1999; Svanberg & Öhman, 2015). One of the internal strengths is the personality type and the external strength is the audit structure and transformational leadership style. Personality type is a factor that is often associated with efforts to increase professional skepticism and the ability of auditors to detect fraud. Noviyanti (2008) states that a person's personality type is one of the factors that determines the attitude of the individual, including the skepticism found in the individual. Auditors with the ST-NT personality type based on the Myers-Briggs theory tend to be more skeptical. Because the auditor has ST-NT personality traits who always think sensibly in making decisions based on the facts. So that auditors with the ST-NT personality type are more skeptical to detect fraud compared to other personality types so that it is more likely to achieve better audit performance. Hayati et al. (2013) in their research found that there was a positive effect of personality type on the performance of KAP auditors in the cities of Padang and Pekanbaru. The role of personality types in auditing is also revealed from the research of Pincus (1991), Kristianti (2012) who found that personality types improve the quality of audit judgments made by auditors. Based on the conception and empirical research that has been described, it can be seen that the ST-NT personality type has a positive effect on auditor performance. An auditor with the ST-NT personality type has a strong opportunity to increase the positive effect of organizational commitment on auditor performance, on the other hand, an auditor with a personality type other than

ST-NT is not sufficient to increase the positive effect of organizational commitment on auditor performance. What is the reality, of course, depends on the test results in this study.

Furthermore, the external factor, namely the work environment that contributes to the performance of the auditor, is the audit structure, which is a systematic approach to auditing characterized by audit determination steps, logical sequence procedures, decisions, documentation, and using a set of audit tools and policies, which comprehensive and integrated to help auditors conduct audits. This relates to work flow coordination, authority, communication and adaptability so that users of the audit structure approach are expected to improve auditor performance for the better (Bamber *et al*., 1989; Bowrin, 1998). Several researchers have conducted studies on the effect of audit structure on auditor performance, for example, Hanif (2013), and Fanani et al. (2007) who found that the audit structure has a positive and significant effect on performance. The same results were found in the research of Putra and Gayatri and Suputra (2016), and Aiman (2017). Based on the conception description and empirical research that has been presented, it is revealed that the audit structure has a positive effect on auditor performance. An auditor in the audit process equipped with an audit structure will increase his confidence and enthusiasm so that it will stimulate high commitment in order to achieve more audit performance. Transformational leadership style, another situational factor, which emphasizes the importance of a leader to create a vision and an environment that motivates subordinates to excel beyond their expectations (Sina, 2013). Tintami (2012) states that transformational leadership is a process in which leaders and followers mutually enhance themselves to higher morality and motivation. Transformational leadership style focuses more on moral formation and providing motivation. Leaders who use this leadership style are usually close to employees so that employees feel more motivated to reach higher levels. So that if each auditor has a transformational leadership style, the quality of the resulting audits will be better, it is due to good coordination or cooperation among auditors. The results of research conducted by Tintamin et al. (2012) revealed that transformational leadership styles improve auditor performance. Sina (2013) also state that there is a positive influence between transformational leadership style and auditor performance. The same results were also found in the research of Aris & Dodik (2016) and Sendhi & Badera (2017). The brief explanation of the conception and empirical research above reveals that the three contingency factors, namely: personality type, audit structure, and transformational leadership style, are able to improve performance so that it has the potential to moderate the positive influence of organizational commitment on auditor performance. The moderation test of these three contingency factors on the effect of organizational commitment on auditor performance also differentiates this study from research previously carried out by Hayati et al. (2013), Pincus (1991), Kristianti (2012) which examines the partial effect of personality types on the quality of the audit judgment made by the auditors. It is also different from the research of Hanif (2013), Fanani et al. (2007), Putra and Aiman (2017) who examined the partial effect of audit structure on auditor performance. And lastly, this study is different from research conducted by Aris and Dodik (2016) and Sendhi and Badera (2017), Putra and Dodik (2012) and Gayatri and Suputra (2016) and Aiman (2017) which tested the partial effect of transformational leadership styles. on auditor performance.

Literature Review

Attribution Theory

Attribution theory studies the process by which a person interprets an event, reasons, or causes of behavior. This theory was developed by Heider (1958) who argued that a person's behavior is determined by a combination of internal forces, namely factors originating from within a person, such as ability and effort, and external forces, namely factors -factors originating from outside such as difficulties in work (Lubis, 2011; Szczepańska-Woszczyna, 2015; Yucel & Bektas, 2012).

Attribution theory provides an explanation of the process of how to determine the causes or motives for one's behavior (Gibson *et al.*, 1994). This theory is directed to develop an explanation of the ways we judge people differently, depending on what meaning we attribute (attribute) to a particular behavior. This theory refers to how a person explains the causes of other people's behavior or himself (Luthans, 1998), which is determined whether from internal or external, the effect will be seen on individual behavior (Gibson *et al.*, 1994). The causes of this behavior in social perception are known as dispositional attributions and situational attributions (Luthans, 1998; Gibson *et al.*, 1994; Baron and Greenberg, 1993) or internal and external causes. Dispositional attributions or internal causes refer to aspects of individual behavior, something that is in a person such as personal traits, self-perception, abilities, motivation. Situational attributions or external causes refer to the environment that affects behavior, such as social conditions, social values, and people's views.

Internal and external attributions have been stated to have a strong influence on individual performance evaluation, for example determining how supervisors treat their subordinates, and affecting individual attitudes and satisfaction with work Reed et al. (1994) emphasize the existence of "a number of attributes", which naturally apply internally in the organization, affecting employee attitudes, especially those related to their work and commitment to the organization. Internal attributions include individual perceptions of locus of control, while external attributions include social constructs that view the role that a person accepts based on gender, as a result of a social perspective.

Auditor Performance

The performance of a quality KAP auditor is largely determined by the performance of the accountants. The public accounting profession is a profession of public trust. The accounting profession has a very important role in providing reliable financial information for the government, creditors, investors, debtors, shareholders, employees, as well as for the public and other interested parties (Suseno, 2013). In other words, the accounting profession is very important for the stakeholders of a company. From the public accounting profession, what the public expects is a free and impartial assessment of the information in the financial statements presented by company management (Mulyadi, 2009). Warren & Alzola (2008) stated that generally auditors have the responsibility to act objectively. Increasing the reliability of corporate financial reports is the responsibility of the public accountant profession, so that reliable financial information as a basis for decision making can be obtained by the public. Therefore, auditors are highly required to maximize performance on clients and other users of audited financial statements. According to Rahmawati (2011), the accounting profession has a very important role for society in relation to the duties and responsibilities of auditors.

Auditor performance is the ability of an auditor to produce findings or results from audit activities on financial management and responsibility carried out in one team (Yanhari, 2007 in Satwika, 2015). Auditor performance is an act or implementation of audit tasks that have been completed by the auditor within a certain period of time. Goldwasser (1993) in Hanif (2013) states that the achievement of better auditor performance must be in accordance with certain standards and time periods, namely: the quality of completing work by working based on all abilities and skills and knowledge possessed by auditors, work results that can be completed with the target that is the responsibility of the auditor's job and the ability to take advantage of the facilities and infrastructure to support the work and finally the timeliness available to complete the work.

Contingency Approach

The contingency approach can be used to analyze the design and management accounting systems to provide information that companies can use for a variety of purposes. This theory explains that a management control can be applied to the characteristics of any company. Fisher (1998) argues that this contingency approach reveals that the planning and use of a management control system design depends on the characteristics of the organization and the environmental conditions in which the system is implemented. The contingency approach attracts researchers because they want to know whether the level of reliability of a management accounting system will always have the same effect on every condition or not. Based on the contingency approach, there are other situational factors that may interact with each other in certain conditions.

The contingency approach used by researchers is to provide input on the factors that should be considered in the research design. Researchers are interested in using a contingency approach because they want to find out whether the level of reliability of the independent variable always has the same effect on each condition or not on the dependent variable. The contingency approach in this research tries to identify and measure the conditions in which all things might influence each other and will interact with each other under certain conditions. This approach is in line with the development of the argument that organizational commitment, personality types, and transformational leadership styles are situational factors that have the potential to moderate the effect of audit structures on auditor performance.

Hypotheses

Organizational Commitment and Its Effect on Auditor Performance

Organizational commitment is defined as a combination of attitudes and behavior. Organizational commitment is an attitude that reflects employee loyalty to the organization and is sustainable so that organizational members can express

their concern for the organization and its continued success and progress (Luthans, 1998). In line with Luthans, Angel and Perry (1981) and Porter et al. (1974) said that strong organizational commitment will encourage individuals to strive to achieve organizational goals. In addition, high organizational commitment will increase high performance as well. Organizational commitment will create a sense of belonging (sense of belonging) for workers to the organization.

An auditor who is committed to the organization will show a good leadership attitude and style towards the place where he works, the auditor will have a great sense of defending his organization, trying to improve his performance and having certain confidence in realizing organizational goals (Arifah, 2012). Meyer et al. (1989) and Fernando et al. (2005) in their research found a positive influence on organizational commitment on auditor performance. The same results were also revealed from research conducted by Akriyanto (2012), Yuskar and Selly Devisia (2011), Ananta and Ramantha (2015), and Setiadi and Rasmini (2016).

Based on the theoretical exposure and the results of the empirical research above, it can be clearly seen that there is an influence of organizational commitment on auditor performance. The stronger the organizational commitment of an auditor, the greater the audit performance. Thus, the following research hypothesis can be developed:
H1: Organizational commitment has a positive effect on auditor performance.

Personality Type and Their Ability to Moderate the Effect of Organizational Commitment on Auditor Performance

In various psychology literature, the classic definition of G.W. Allport regarding the meaning of personality (personality) is the most frequently used. Allport explained that: "Personality is a dynamic organization, inside the person, of psychophysical systems that create the person 's characteristic patterns of behavior, thoughts and feelings." A person's personality is formed by two main factors, namely (1) heredity or genetic factors. are the basic factors of shaping a person's personality, and (2) environmental factors, namely factors that affect a person's personality based on where a person grows and grows. In this study, personality types are grouped based on the Myers-Briggs Type Indicator (MBTI). The Myers-Briggs Type Indicator (MBTI) was developed by Katharine Cook Briggs and her daughter, Isabel Briggs Myers, based on the personality theory of Carl Gustav Jung (Fordham, 2004). In the MBTI, human personality types are divided into 4 pairs of preferences (a summary of how to measure the Myers-Briggs personality type can be seen in Appendix 7, namely: (1) Extraversion and Introversion preferences (E and I), (2) Sensing and Intuition preferences (S and N), (3) Thinking and Feeling preferences (T and F), and (4) Judging and Perceiving preferences (J and P). Auditors with a combination of ST and NT personality types are auditors who have professional skepticism and auditors who will further improve their ability to detect when faced with symptoms of fraud compared to auditors with other personality types, thereby improving the auditor's performance. Noviyanti (2008) research has proven that auditors with ST and NT personality types are auditors who have higher professional skepticism than auditors with other personality types, so that in the end it will improve the auditor's performance. The same results were also revealed by research previously conducted by Donelly et al. (2003), Putri et al. (2013), Herliansyah and Ilyas (2006), and Arum (2008). Based on the logical thinking framework and the results of previous research that has been presented, it can be seen clearly that there is a positive influence of ST and NT personality types on auditor performance so that it is thought to have the potential for moderation on the effect of organizational commitment on auditor performance. An audit with the ST and NT personality types can certainly encourage stronger organizational commitment in order to improve the quality of the audit he does. So that with this rationale, the following research hypothesis can be developed:
H_2: Personality type reinforces the positive effect of organizational commitment on auditor performance.

Audit Structure and Its Ability to Moderate the Effect of Organizational Commitment on Auditor Performance

The definition of audit structure according to Bowrin (1998) is a systematic approach to auditing characterized by steps in determining the audit, logical sequence procedures, decisions, documentation, and using a comprehensive and integrated set of audit tools and policies to help auditors conduct audits. Muslim A. (2002) explains that the audit structure includes what must be done, instructions on how work must be completed, tools for coordination, tools for audit supervision and control and tools for assessing the quality of work carried out. Understanding of a good audit structure can improve auditor performance. This is because the audit techniques and procedures used will be more effective and efficient resulting in better performance. Bamber et al. (1989) who conducted a study with a sample of 121 KAP managers, stated that public accounting firms that use an audit structure will improve auditor performance. Conversely, a public accounting firm that does not use an audit structure has the potential to increase role conflict and the perceived role ambiguity of its audit staff. Likewise, research by Stuart & Doughlas (2004) found the effect of

audit structure on auditor performance on high and low task complexity with a sample of 81 KAP auditors. Furthermore, the research of Fanani et al. (2007) on 68 KAP auditors in East Java, revealed that the audit structure has a positive effect on auditor performance. The above conceptual descriptions and empirical research results indicate that the audit structure has a positive effect on auditor performance. If an auditor's audit process is supported by an adequate audit structure, he will be able to strengthen organizational commitment to achieve better audit performance. Thus, the following research hypotheses can be developed:
H_4: The audit structure strengthens the positive influence of organizational commitment on auditor performance.

Transformational Leadership Style and Its Ability to Moderate the Effect of Organizational Commitment on Auditor Performance

Transformational leadership style is a leadership style that inspires followers to be involved, committed, and has a vision and goals for their organization, encourages followers to be innovative in solving organizational problems, and supports followers to have competence in leadership through coaching and supervision (Indrayanto et al. 2013). Transformational leadership is a leader who inspires followers to go beyond their personal interests and who is able to have a profound and extraordinary impact on followers (Cavazott et al. 2011). The leadership style is one of the important factors that can affect the performance of subordinates. Adeyemi & Fagbemi (2010) emphasize that leadership has a positive impact on auditor performance. The results of research conducted by Tintamin et al. (2012) found that transformational leadership styles improve auditor performance. This fact is confirmed by the results of research by Sina (2013) which also revealed a positive influence of transformational leadership on the quality or performance of auditors. Exposure to logical thinking frameworks and results of previous research can clearly identify the positive influence of transformational leadership styles on auditor performance. When an auditor is supervised by a supervisor or manager with a transformational leadership style, he will be able to motivate himself to strengthen organizational commitment to achieve maximum audit performance. Thus, the following research hypotheses can be developed:
H_4: Transformational leadership style reinforces the positive influence of the audit structure on auditor performance.

2 Materials and Methods

This research was conducted at a public accounting firm (KAP) located in Bali which is a member of the Indonesian Institute of Public Accountants (IAPI). To test the research hypothesis, research methods are described which include: determination of population and types, and data sources, as well as data collection methods, identification and operational definitions, and measurement of research variables. This study uses response data collected using a questionnaire that has met the requirements for the validity and reliability of the instrument. Furthermore, the collected data is tabulated and tested for compliance with the classical assumption test, model feasibility test, and coefficient of determination analysis. Then the research hypothesis is tested using MRA (moderated regression analysis) analysis techniques to determine the partial effect of organizational commitment on auditor performance and the ability to determine the ability of ST and NT personality types, audit structure, and transformational leadership style to moderate the effect of organizational commitment on auditor performance.

3 Results and Discussions

Descriptive Analysis

Descriptive statistics in this study were tested to provide information about the characteristics of the research variables. The minimum value indicates the smallest or lowest value in a data set. The maximum value indicates the largest or highest value in a data set. The average (mean) is the most common way to measure the central value of a data distribution under study. Standard deviation is a measure that shows the standard deviation of the observed data from the average data.

Tabel 1
Descriptive statistics

	N	Min	Max	Mean	Std. Deviation
Organizational Commitment (OC)	53	2,00	5,00	3,95	1,07
Personality type (PT)	53	,00	1,00	0,81	0,39
Audit Structure (AS)	53	2,00	5,00	3,87	0,93
Transformational Leadership Style (TLS)	53	2,20	5,00	3,93	1,04
Auditor Performance (AP)	53	2,00	5,00	3,90	1,03

Hypothesis test

The research instrument has tested the validity and reliability test and to test the validity the results obtained that the Pearson correlation of each respondent's statement is greater than 0.30. Thus, all statement items from this research variable have met the valid requirements so that they are suitable for use in research. While the reliability test results show that all research instruments, namely Organizational Commitment (OC), Personality type (PT), Audit Structure (AS), Transformational Leadership Style (TLS), Auditor Performance (AP) have a Cronbach's Alpha coefficient greater than 0.70 so that it can be said to be reliable and feasible. used in research. This means that if the measurement is carried out more than once for the same symptom, the measurement will give consistent results. Before the multiple linear regression analysis is carried out, the regression model that is made must go through the classical assumption test first so that the resulting equation meets the BLUE (Best, Linear, Unbias, Estimator) rules. If the classical assumption test is not carried out before data processing, the resulting regression model equation is doubtful for its ability to produce accurate predictions. A good regression model is a regression model in which there are no data problems with abnormal distribution, multicollinearity problems and heteroscedasticity problems. The results of the normality test show that the coefficient value of Asymp.Sig. (2-tailed) of 0.200 is greater than the alpha value of 0.05. This shows that the variables Organizational Commitment (OC), Personality type (PT), Audit Structure (AS), Transformational Leadership Style (TLS), Auditor Performance (AP) are normally distributed. For the multicollinearity test, it shows that all independent variables in this study, namely Organizational Commitment (OC), Personality type (PT), Audit Structure (AS), Transformational Leadership Style (TLS) show a tolerance value greater than 0.10 and VIF less than 10. This indicates that the regression equation model has no symptoms (independent) multicollinearity between independent variables. While the results of the heteroscedasticity test show that all independent variables in this study, namely: Organizational Commitment (OC), Personality type (PT), Audit Structure (AS), Transformational Leadership Style (TLS) have a significance value above the tolerance value or an alpha value of 0.05. This means that there is no influence between the independent variables on absolute residuals, so the regression model used does not contain heteroscedasticity symptoms. To reveal the effect of the independent and moderating variables using the MRA technique, the results of the analysis can be seen in Table 2.

Tabel 2
Moderated Regression Analysis Test Result

Model		Unstandardized Coefficients		Standardized Coefficients	Sig.	Hypothesis Test Result
		B	Std. Error			
1	(Constant)	-5,546	,866		,866	
	OC	,173	,031	,365	,031	Ha_1 accepted
	PT	6,887	,151	,442	,151	
	AS	2,936	,006	2,225	,006	
	TLS	1,888	,001	4,850	,001	
	OC_PT	,160	,086	,572	,086	Ha_2 rejected
	OC_AS	57,439	,002	4,780	,002	Ha_3 accepted
	OC_TLS	51,234	,003	4,552	,003	Ha_4 accepted

a. Dependent Variable: AP

The results of the test on the effect of organizational commitment (OC) on auditor performance (AP) obtained a sig value. 0.012 which is smaller than alpha 0.05 with a beta score of 0.87, which means that organizational commitment has a positive and significant effect on auditor performance. The results of this research hypothesis test failed to reject the hypothesis Ha.1 which states that organizational commitment has a positive and significant effect on auditor performance. The results of the test on the effect of organizational commitment (OC) on auditor performance (AP) obtained a sig value. 0.031 which is smaller than alpha 0.05 with a coefficient value of 0.173, which means that organizational commitment has a positive and significant effect on auditor performance. The results of the personality type effect test on auditor performance (AP) obtained sig. 0.151 which is greater than alpha 0.05 with a coefficient value of 6.887, which means that personality type (PT) has a positive but not significant effect on auditor performance (AP).

The results of the test on the effect of the audit structure (AS) on the performance of the auditors (AP) obtained the sig value. 0.006 which is smaller than alpha 0.05 with a beta coefficient value of 2.936, which means that the audit structure (AS) has a positive and significant effect on auditor performance (AP). The test results of the effect of transformational leadership style (TLS) on auditor performance (AP) obtained sig. 0.001 which is smaller than alpha 0.05 with a beta coefficient value of 1.888, which means that transformational leadership style has a positive and significant effect on auditor performance. The results of the moderation test for personality type (PT) on the effect of organizational commitment (OC) on auditor performance (AP) obtained a sig.0.086 value that is greater than alpha 0.05 with a coefficient value of 0.160, which means that the personality type is not capable. increase the positive effect of organizational commitment on auditor performance. The results of this study reject the Ha2 hypothesis which states that personality type increases the positive effect of organizational commitment (KO) on auditor performance. The results of the audit structure moderation test on the effect of organizational commitment on auditor performance obtained a sig.0.002 value that is smaller than alpha 0.05 with a beta coefficient value of 57.439, which means that the audit structure increases positive influence of organizational commitment on auditor performance. The results of this study fail to reject the hypothesis Ha3 which states that audit structure increases the positive effect of organizational commitment on auditor performance. The results of the moderation test for transformational leadership style on the effect of organizational commitment on auditor performance obtained a sig.0.003 value that is smaller than alpha 0.05 with a beta coefficient value of 51.234, which means that transformational leadership style increase the positive effect of organizational commitment on auditor performance. The results of this study fail to reject the Ha4 hypothesis which states that transformational leadership style increases the positive effect of organizational commitment on auditor performance.

Discussion

Organizational commitment has a positive and significant effect on auditor performance

The test results of this study found that organizational commitment has a positive and significant effect on auditor performance. This means that auditors with high organizational commitment will have high audit performance. These results are consistent with the research findings of Meyer (1989), Fernando et al. (2005), Hian (2009), Elya et al. (2010), Sapariyah (2011), Arifah (2013), and Suryana (2013) in their research found that organizational commitment has a positive and significant effect on auditor performance. Meanwhile, research conducted by Somers and Birnbaum (2008), Siahaan (2010), and Gummala (2014) revealed that organizational commitment has no effect on auditor performance.

The partial effect of personality types and their inability strengthens the positive effect of organizational commitment on auditor performance

The partial test results show that personality type has a positive but not significant effect on auditor performance. Furthermore, the MRA test results reveal that personality type is not able to increase the effect of organizational commitment on auditor performance. Thus, based on the classification of the moderating variables categorized by Solimun (2010), the personality type variable is a potential moderating variable. The results of this study are inconsistent with the results of Noviyanti (2008) research which states that auditors with ST and NT personality types are auditors who have higher professional skepticism than auditors with other personality types, so that in the end it

will improve the auditor's performance. This result also rejects the research results of several other researchers, including: Donelly et al. (2003), Putri et al. (2013), Herliansyah and Ilyas (2006), and Arum (2008).

The partial effect of the audit structure and its ability to reinforce the positive influence of organizational commitment on auditor performance

The partial test results show that the audit structure has a positive and significant effect on auditor performance. Furthermore, the MRA test results reveal that the audit structure increases the effect of organizational commitment on auditor performance. Thus, based on the classification of the moderating variables categorized by Solimun (2010), the audit structure variable is a pseudo moderating variable. These results are also in line with the research results of Bamber et al. (1989) who conducted a study with a sample of 121 KAP managers, stated that public accounting firms that use an audit structure will improve auditor performance. Likewise, the results of this study support the research of Stuart and Doughlas (2004) which found the effect of audit structure on auditor performance on high and low task complexity with a sample of 81 KAP auditors. Furthermore, the results of this research are also in line with the research results of Fanani et al. (2007) on 68 KAP auditors in East Java, which revealed that the audit structure had a positive effect on auditor performance.

The partial effect of transformational leadership style and its ability to strengthen the positive effect of organizational commitment on auditor performance

The partial test results indicate that transformational leadership style has a positive and significant effect on auditor performance. Furthermore, the MRA test results reveal that transformational leadership styles increase the effect of organizational commitment on auditor performance. Thus, based on the classification of the moderating variables categorized by Solimun (2010), the transformational leadership style variable is a pseudo moderating variable. These results support the results of previous research, including: Adeyemi and Fagbemi (2010) stated that leadership has a positive impact on auditor performance. The results of research conducted by Tintamin et al. (2012) found that transformational leadership styles improve auditor performance. This fact is confirmed by the results of research by Sina (2013) which also revealed a positive influence of transformational leadership on the quality or performance of auditors.

4 Conclusion

Based on the discussion that has been done in the previous chapter, it can be concluded as follows organizational commitment to improve auditor performance, personality type is not able to strengthen the influence of organizational commitment in improving auditor performance, the audit structure strengthens the effect of organizational commitment in improving auditor performance, transformational leadership style strengthens the influence of organizational commitment in improving auditor performance.

Conflict of interest statement
The authors declared that they have no competing interests.

Statement of authorship
The authors have a responsibility for the conception and design of the study. The authors have approved the final article.

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