

Exploring Factors Affecting The Auditor's Organizational Commitment in The Government Organization

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Abstract

This study aims to analyze the influence of Quality of Work Life, Role Conflict and Job Satisfaction on Auditor's Organizational Commitment in the Government Organization. The populations in this study were 80 Auditors of Government Organization. The sample used was 80 respondents in the division of the Deputy State Accountant in the Government Organization. The sampling method uses saturated sampling technique. Design of this research is quantitative method with questionnaires for data collection. This research using Structural Equation Modeling with Part Least Square (SEM-PLS) version 3.0. The results of the research shows that Quality of Work Life has a positive and significant effect on Organizational Commitment, Role Conflict has a not significant negative effect on Organizational Commitment, and Job Satisfaction has a positive and significant effect on Organizational Commitment. This research will contributed to institutions particularly in the Human Resources Division. Further researchers can also conduct research with the object of the Auditor in private institutions, so that the results can be compared.

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INTRODUCTION

Human Capital is one of the keys to success and achieving the goals of an organization (Soelton et al., 2021). The needs of human resources who are competent and qualified in their fields, the level of loyalty and high participation from employees also have influence and need attention. The level of loyalty and high participation often called commitment (Nurlinawaty, 2019). Organizational Commitment is very important and can provide a considerable contribution for an individual or a company in achieving goals for success (Soelton et al., 2019). In an organization, commitment is generally referred to as a psychological attachment to employees and the level of employee identification with organizational goals and the feelings of identification, involvement, and loyalty expressed by employees towards the organization (Raga et al., 2020).

One way that can be taken by the Company to increase organizational commitment by improving the Quality of Work Life (Anggraini & Thamrin, 2019). Concept of Quality Of Working Life where the party policy management, empowering organizations through a comfortable working

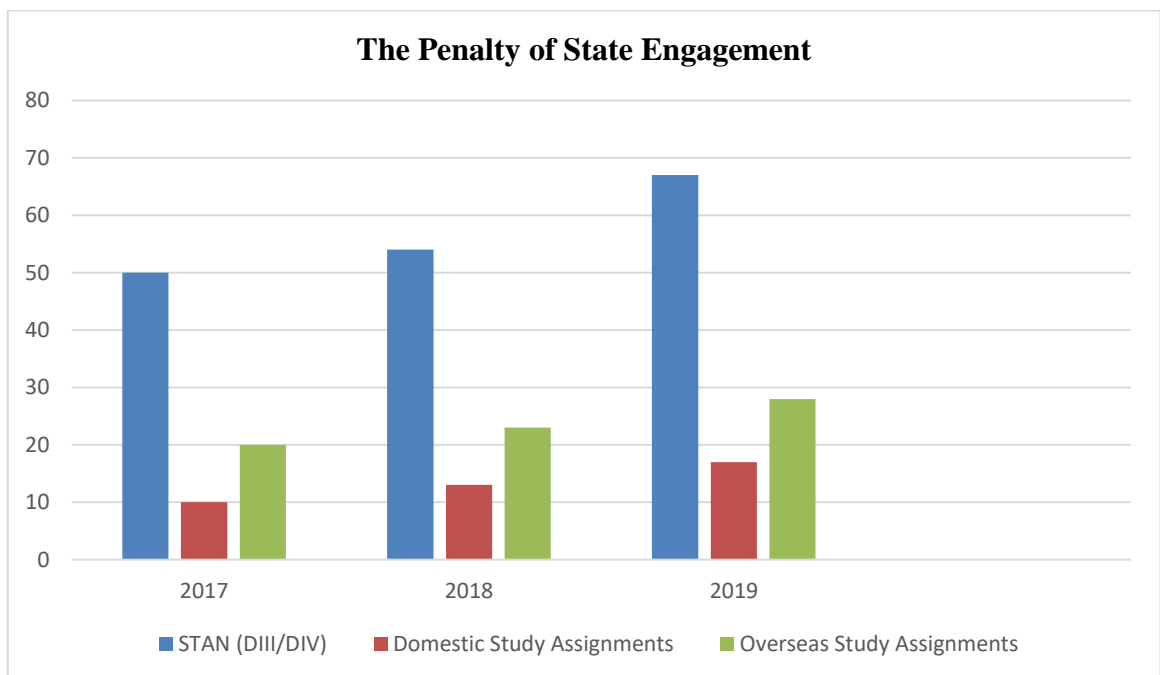
environment, then the employees will feel more appreciated so that organizational commitment to work is high and will foster the desire of the employee to remain in the organization (Santosa, 2016).

In addition, the level of role conflict within the organization or the company is also influential toward the level of organizational commitment of an employee. Najib (2018) stated that role conflict is capable of declining organizational commitment. Another factor that can increase organizational commitment is the Satisfaction of Work. The company should be able to create job satisfaction for the employees of its employees. So when employees feel satisfied with what is obtained from the company, then the employee will maintain their commitment to the organization (Akbar et al., 2016).

In this research, the object to be taken is in one of the Government Organization. Government Organization that performs the functions located in the conduct of the Audit and supervisory activities of the financial state or region as well as national development. Government agencies that receive assignments directly from the President related to the formulation of national policy on internal control on the financial accountability of the state or area so that researchers interested in researching these Institutions.

A Government Organization is expected to have civil servants who are not only competent but also have a high commitment to the Institutions. The level of Commitment is visible from the Functional Employees Auditors who have retirement up to 58 years and for the Auditor Madya, Echelon I, Echelon II, Echelon IV age of retirement up to age 60 years. However, some data show an irregularity concerning organizational commitment, namely a decrease in employee commitment to government organizations. This decrease in commitment can be seen from the data for the last three years as below.

Graph 1. The Penalty of State Engagement Period 2017-2019



Source: Human Resources Departement Report, Government Organizations (2020)

Based on graph 1 above, seen in the last three years there has been an increase in data on the compensation of government organization's employment agency which indicates a decrease in employee commitment to government organizations. Indemnity of service ties is to deal with the issue of compensation of service ties to civil servants graduates of stan diploma program in finance and

domestic study assignments and overseas study assignments that do not carry out mandatory work. Here is presented in detail the specifications of civil servants who are obliged to pay compensation for service ties because they do not carry out mandatory work.

Employees are graduates of the Diploma STAN has passed the exams of Diploma III and was appointed as the Assistant Accountant is obliged to work actively on the Government Organization at least 3 (three) times the period of education that live plus one (1) year. Furthermore, for Employees a graduate Diploma courses Finance college of Accountancy of the State has passed the exams of Diploma IV and was appointed as the Accountant is obliged to work actively on the Government Organization least 3 (three) times the period of education that lived plus the rest of the work Diploma III which has not been undertaken.

Civil servants who have completed the learning tasks in the country shall execute a bond for 1 (one) year for each year or partial year of the learning period by following per under Article 5 of Presidential decree No. 12 of 1961. Civil servants who have completed the task of studying abroad (covering all kinds of education, for example, short-term training and all levels of higher education) in more than 3 (three) months and for the duration of 3 (three) years, shall execute a bond for 2 (two) years for each year or partial year of the study for at least 3 (three) years by following per under Article 3 of Presidential decree No. 12 of 1961.

Organizational commitment in Government Organization, researchers will use as research material. An early stage in this research is to conduct a pra-survey early in the search for and analyze the factors that affect the level of Organizational Commitment in Government Organization. Pra-survey was conducted with 20 Auditors in an Organization. The results of the pra-survey showed that the influence of organizational commitment, is Quality of Working Life, Role Conflict, and Job Satisfaction.

The results of the pra-survey on the variable quality of Work-Life shows results that the Auditors have not got the same opportunity to get Training from the Government Organization. When a unit will send the name of the proposed candidate for the participants of the rain, then there will be a selection to whom the Training will be given. So, not all Auditors who sign up will be included in Training. This causes the Auditor to feel less in terms of the quality of working life they can be from the Agency.

Furthermore, the results of the pra-survey on the Variables of Role Conflict show that the Auditor is not convenient if you get the assignment of more than one at the same time. Role conflict will make the Auditors feel not focus on the process of Audit and feared to have an impact on the quality of the audit report. The audit report will be given to the stakeholders and also reported to the president so that the quality of the reports generated should be the best.

The last variable that affects organizational commitment in Government Organizations, namely job satisfaction. The results of the pra-survey showed that the Agency has not put the Auditor by following per under the expertise of. Auditors have a variety of skills such as Good Corporate Governance, Auditors who have expertise in the field of Investigative Audit, Risk Management, IACM Corporate, and Assistance BLUD. However, placement in Institutions not by following per under the Auditor's expertise. So when carrying out the assignment, the Auditor is less excited because it doesn't fit with the expertise and passion that is owned.

Muraga et al., (2019), examines the Influence of Quality of Work Life, Motivation and Leadership on Organizational Commitment on the Bank Sulut-Go Main Branch Manado shows the results of research that the Quality of Working Life significant positive effect on Organizational Commitment in the Bank Sulut-Go on the main branch Manado. The results of research conducted by Nurlinawaty (2019) about the influence of Role Conflict Double and Stress on Organizational Commitment showed that the influence of significant negative of the Conflict the Role of the Double in a Partial Commitment to the Organization. Then on the research conducted by Prasetya & Sudibjo (2016) about the Role of Job Satisfaction, Job Stress and Work Motivation on Organizational Commitment Editor at the Publisher ABC Jakarta show the results that job satisfaction is a significant positive effect on Organizational Commitment Editor at the Publisher ABC. Based on the problem as well as the previous research that has been developed, we are interested to explore the novelty of Organizational Commitment for Auditors in Government Organization.

LITERATURE REVIEW

Organizational Commitment

According to Soelton et al., (2020) that Organizational Commitment is a condition where an employee in particular organization, has the intention and desire to maintain membership and involvement in the organization. Perkasa et al., (2019) defines organizational commitment as the degree that employees have trust and follow the goals of the organization and remain in the organization. Organizational commitment is an important work attitude because committed people are expected to be able to show their availability to work harder to achieve organizational goals and have a greater desire to continue working in a company Sintyaningsih et al., (2020). From some expert opinions about organizational commitment can be concluded that organizational commitment is the willingness of a person to bind themselves to the organization and shows the level of loyalty of employees to maintain membership in the organization.

Quality of Work Life

Ristanti (2016) defines the quality of work-life include the activities in the company, which is directed to improve a condition of working life that can evoke the spirit of the work in carrying out the task of achieving the goals of the company. Another opinion comes from Osibanjo et al., (2019) regarding the quality of working life consists of the components of the intrinsic and extrinsic keeping employee satisfaction. Meanwhile, according to Pramudena & Hilda (2019) Quality of Work Life is the perception of employees about the well-being, atmosphere, and experience of the work refers to how effective the work environment. From some definitions above it can be concluded that quality of work life is a way of viewing an organization about the importance of the award to the employee in the work environment. When the Quality of work-life in the organization or company has been running well, then the level of employee commitment to the organization will increase.

Role Conflict

Hanna & Firnanti (2019) define role conflict as a form of the discrepancy between the

mechanism of control of the bureaucracy and the norms, rules, ethics, and independence of the professional. The emphasis of the picture of the role conflict is the mismatch of the role to be performed by the auditor seen from the demands of the professionalism of the auditor profession. Meanwhile, according to Ebbers & Wijnberg (2017) the role is described as the unit that is constructed socially than expected someone in a certain position in an organization or team. A person who occupies a certain role is expected to perform a series of tasks and make decisions by following per under I that role. Lase et al. (2019) stated that role conflict is a situation that occurs when an auditor is faced with behavior that is contrary to the mindset or the value of the impact of the presence of two roles or more and should be run at the same time. Based on a variety of opinions regarding the role conflict, the researchers concluded understanding of the role conflict as a form of confusion on the role to be performed by employees, in this case, is that the Auditor. The presence of dual instruction that different from each other and should be done at the same time is a reflection of the role conflict.

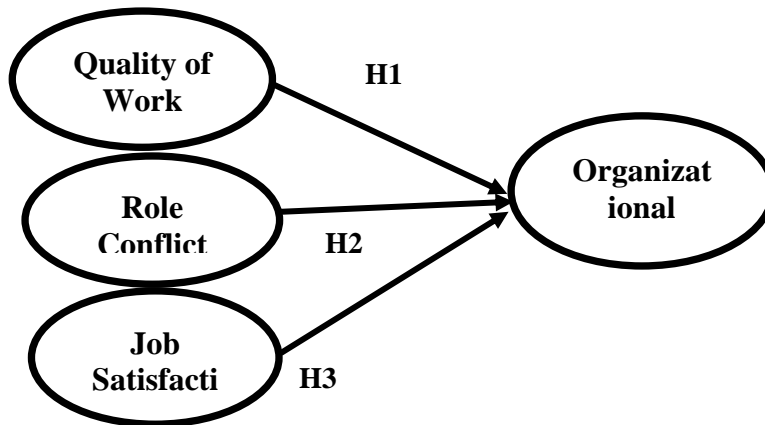
Job Satisfaction

Mujiatun et al., (2019) define job satisfaction refers to the level of response affective expressed by the individual shows how much they love their jobs in terms of how many jobs meet their needs. Another opinion from Gani et al. (2018) person will be satisfied or not satisfied depending on whether he felt justice or not on a situation. Feelings of equity or inequity on a situation of a person obtained by comparing themselves with others in its class, work together, as well as other local. Meanwhile, according to Perkasa et al. (2019), job satisfaction is a response to the affective or emotional reaction to various aspects or aspects of a person's job so job satisfaction is not a single concept. From the several definitions of the experts concluded that job satisfaction is a psychological state or the soul which is perceived by the employees in the work environment because of the fulfillment of all the needs as well as get the toil of the results of its performance or in accordance with the expectations. Job satisfaction is an individual, the level of satisfaction between one individual to another individual is different.

Research Framework

Research Framework in this study aims to obtain research results that show that there is a relationship between the independent variables, namely Quality of Work Life, Role Conflict, and Job Satisfaction on the dependent variable, namely Organizational Commitment. The framework in this study can be described as follows:

Figure 1. Framework



Hypothesis Development

a. Relationship Quality of Work Life with Commitment Organization

Quality of Work Life will either allow the emergence of organizational commitment for employees (Muraga et al., 2019). According to Fadlilah et al. (2018) in their research reveals that the Quality of Working Life significant positive effect on the Organizational Commitment of employees of the Bank BRI Syariah KC Citarum. Pramudena & Hilda (2019) in their research reveal that the Quality of Work Life has a positive and significant influence on organizational commitment. Based on this statement, the following hypothesis can be formulated:

H1: Quality of Work Life has a positive and significant effect on Commitment Organization.

b. Relationship Role Conflict with Commitment Organization

According to Nurlinawaty (2019) in her research revealed that Role Conflict gives a negative influence and significant impact on Organizational Commitment. Saputra et al., (2019) in their research revealed that Role Conflict has a negative influence and significant impact on Organizational Commitment.

Pressure role conflict can become increasingly high and can give a bad score for the performance auditors thoroughly which will eventually increase the tendency of leaving the company and lower the commitment of an organization (Lase et al., 2019). Based on these statements can be formulated hypotheses as follows:

H2: Role Conflict has a negative and significant effect on Commitment Organization.

c. Relationship Job Satisfaction with Commitment Organization

Akbar et al. (2016) argue that a strong company has the ability in creating job satisfaction for the employees that will provide stimulation to the employees to work well and have a high commitment to the company. According to Rusda (2016) in his research revealed that Job Satisfaction has a positive and significant effect on Employee Organizational Commitment in Universitas Darwan Ali Sampit. Sulistiyowati (2020) in his research revealed that Job Satisfaction has a positive and significant influence on Organizational Commitment. Based on the above statement, the following hypothesis can be formulated:

H3: Job Satisfaction has a positive and significant effect on Commitment Organization.

RESEARCH METHODOLOGY

Research Design

This research is a quantitative research study in which the results of the data to be analyzed come from data that is numerical (Hardani, 2020). In this research, the authors used a causal research design. According to Sugiyono (2018), causality is the relationship of variables to the object under study which is more cause and effect. Methods of data analysis in this research using the Component or Variance-Based Structural Equation Modeling wherein the processing of the data using the program Partial Least Square (Smart-PLS) version 3.0.

Variable Measurement Scale

In this research, the ordinal measurement method uses a Likert scale which is used to measure attitudes, opinions, and perceptions of a person or group of people about social phenomena (Sugiyono, 2018). The Likert scale consists of a series of statements about the respondent's attitude towards the object under study, in this case we use 5 level of Likert scale. Each statement has 5 points from the Agree and Disagree scale and each item score is added up to produce a total score for the respondent (Hardani, 2020).

Population and Sample Research

The definition of the population according to Hardani (2020) is the entire collection or element in the form of an event, thing, or person who has similar characteristics that are the center of attention of a researcher because it is seen as a research problem. The population in this study were auditors in the work unit of the Deputy for State Accountants in Government Organizations, totaling 80 auditors. In this research, the researcher uses a non-probability sampling technique with saturated sampling, which is a sampling technique when all members of the population are used for the sample (Sugiyono, 2018). In this study the population of 80 auditors, so the researchers decided that the sample in this study amounted to 80 respondents.

RESULTS, DISCUSSION AND FINDINGS

Results

The characteristics of the 80 respondents in this research can be divided into gender, age, education, years of experience, position which can be seen in the table below.

Table 1. Characteristics of Respondents

	Characteristic	Frequency	Percentage
Gender	Male	48	60%
	Female	32	40%
	Total	80	100%
Age	21 – 30 Years	23	28,75%
	31 - 40 Years	25	31,25%
	41 - 50 Years	15	18,75%
	> 51 Years	17	21,25%
	Total	80	100%
Education	Diploma III (DIII)	11	13,75%
	Diploma IV (DIV)	11	13,75%
	Bachelor (S1)	31	38,75%
	Magister (S2)	27	33,75%
	Total	80	100%
Years of Experience	< 5	13	16,25%
	6 – 10	24	30%
	11 – 15	12	15%
	16 – 20	7	8,75%
	> 21	24	30%
	Total	80	100%
Position	Auditor Pelaksana	13	16,25%
	Auditor Pertama	22	27,55%
	Auditor Muda	29	36,35%
	Auditor Madya	16	20%
	Total	80	100%

Source : Data processed by Google Form (2020)

Based on the above data, the majority of the gender of the respondents is dominated by the gender of “male” as much as 48 (60%), so it was concluded that the majority of respondents have a male gender. In terms of age, respondents are dominated by the age of the “31 years to 40 years” as much as 25 (31,25%), so it was concluded that the majority of respondents have age 31 years old to 40 years. From the educational, the majority of education of the respondents is dominated by “the Bachelor (S1)” as many as 31 (38,75%), so it was concluded that the majority of respondents have education undergraduate.

In the case of long work, it can be seen that the majority of long working respondents is dominated by the old work “to 6 years to 10 years and > 21 Years” each of them has data of the same respondents, as many as 24 (30%), so it was concluded that the majority of respondents have long worked 6 years to 10 years and > 21 Years. Based on position, it can be seen that the majority of the position of the respondents is dominated by “Auditor Muda” as much as 29 (36,35%), so it was concluded that the majority of respondents have a post of Auditor Muda.

Measurement Model (Outer Model)

Convergent Validity

According to Hair et al. (2016), to assess the validity of the convergent, namely the value of the loading factor must be more than 0.70. Furthermore, the analysis is continued by looking at the average variance extracted (AVE) value carried out to test convergent validity with a cut-off value above 0.50.

Table 2. Result of Loading Factor Value of Modified Path

Variabel	Indikator	Loadings	Remarks
Quality of Work Life (QWL)	QWL1	0.801	Valid
	QWL4	0.816	Valid
	QWL6	0.864	Valid
Role Conflict (KP)	KP3	0.737	Valid
	KP4	0.734	Valid
	KP6	0.886	Valid
Job Satisfaction (KK)	KK4	0.900	Valid
	KK5	0.835	Valid
	KK6	0.861	Valid
Commitment Organization (KO)	KO4	0.820	Valid
	KO5	0.835	Valid
	KO6	0.842	Valid
	KO8	0.810	Valid

Source: PLS Version 3 Output, Data Processed (2020)

Based on table 2, it is known that all variable dimensions are valid because the loading factor value is above 0.70 and can be used to measure each latent variable Hair et al. (2016). In addition to the loading factor value, to analyze the validity of research data, the Average Variance Extracted (AVE) value can be used. The following are the results of the validity test using the AVE value.

Table 3. Average Variance Extracted (AVE) Results

Variable	AVE	Remarks
Quality of Work Life (X1)	0.685	Valid
Role Conflict (X2)	0.623	Valid
Job Satisfaction (X3)	0.749	Valid
Commitment Organization (Y)	0.684	Valid

Source: PLS Version 3 Output, Data Processed (2020)

According to Ghazali (2015), the average variance extracted (AVE) must be greater than 0.5. AVE testing is related to measurement variables (latent variable). Based on table 3, it is known that all items average variance extracted (AVE) >0.50 are valid and can be used to measure each latent variable.

Discriminant Validity Test

Discriminant validity can also be seen on the Fornell Larcker Criterion test by comparing the square root of AVE for each construct with correlation value between constructs in models (Ghozali, 2015). A construct declared valid if it has a root the square of the highest AVE to the target construct compared to the root square of AVE to other constructs.

Table 4. Fornell-Lacker Criterion Result

Variable	QWL	KP	KK	KO
QWL	0.827			
KP	-0.144	0.789		
KK	0.683	-0.208	0.866	
KO	0.825	-0.201	0.722	0.827

Source: PLS Version 3 Output, Data Processed (2020)

Based on table 4 above, it can be seen that the square root of the average variance extracted is 0.827, 0.789, 0.866, and 0.827. These values are greater than the correlation of each construct and meet the discriminant validity criteria at the Fornell Larcker criterion testing stage.

Cross Loading

Discriminant validity testing, reflective indicators can be seen in the cross-loading between indicators with the construct. An indicator is declared valid if it has the highest loading factor to the target construct compared to loading factors to other constructs. Therefore, latent constructs predict indicators on their block better than indicators in another block (Ghozali, 2015).

Table 5. Cross Loading Results

Indicator	QWL	KP	KK	KO
QWL1	0.801	-0.097	0.665	0.629
QWL4	0.816	-0.116	0.521	0.710
QWL6	0.864	-0.142	0.521	0.705
KP3	-0.098	0.737	-0.206	-0.125
KP4	-0.061	0.734	-0.107	-0.101
KP6	-0.154	0.886	-0.174	-0.213
KK4	0.632	-0.256	0.900	0.696
KK5	0.518	-0.119	0.835	0.569
KK6	0.617	-0.151	0.861	0.599
KO4	0.708	-0.133	0.599	0.820
KO5	0.728	-0.086	0.635	0.835
KO6	0.640	-0.102	0.579	0.842
KO8	0.648	-0.351	0.569	0.810

Source: PLS Version 3 Output, Data Processed (2020)

Table 5 shows that the loading value for each of the intended constructs is greater than the loading value for the other constructs. It can be concluded that all existing indicators are valid and there are no problems with cross loading.

Reliability Test

Reliability shows the accuracy, consistency, and accuracy of a measuring instrument in measuring (Ghozali, 2015). If a study has been reliable, then the research data has been tested reliability and consistency of research results. Reliability Test in PLS can use 2 methods, namely Cronbach's alpha and Composite reliability. Here are the results of the research reliability test:

Table 6. Composite Reliability and Cronbach's Alpha Test Results

Variabel	Cronbach's Alpha	rho_A	Composite Reliability	Remarks
QWL	0.770	0.773	0.867	Reliable
KP	0.714	0.827	0.831	Reliable
KK	0.833	0.844	0.900	Reliable
KO	0.846	0.847	0.896	Reliable

Source: PLS Version 3 Output, Data Processed (2020)

Based on Table 6, shows that the results of the composite reliability test show that all values of the latent variables have Cronbach's alpha, rho_A, and composite reliability values 0.70. Thus, all constructs can be accepted for reliability.

Hypothesis Testing (Inner Model)

After the estimated model meets the outer model criteria, the next step is to test the structural model (inner model). According to Hair, Hult, Ringle, and Sarstedt (2017), the evaluation of the structural model (inner model) aims to predict the relationship between latent variables. Hair et al. (2017) suggest looking at the coefficient of determination (R^2), path coefficients, t-statistics (bootstrapping), and predictive relevance (Q^2) to assess the structural (inner model).

Coefficient of Determination (R^2)

The coefficient of determination R-square (R^2) shows how much the independent variable explains the dependent variable. The value of R-square (R^2) is zero to one. If the value of R-Square (R^2) is getting closer to one, then the independent variables provide all the information needed to predict the variation of the dependent variable. In this research, there is one dependent variable, namely organizational commitment which is influenced by the independent variables, quality of work-life, role conflict, and job satisfaction.

Table 7. The Results of The Determination Coefficient Test (R^2)

Construct	R Square	R Square Adjusted
Commitment Organization	0.731	0.720

Source: PLS Version 3 Output, Data Processed (2020)

From Table 7 above, it can be seen that the value of Square (R^2) or the coefficient of determination of the organizational commitment construct is 0.731. These results indicate that the dependent variable of organizational commitment can be explained by the independent variables, namely the quality of work-life, role conflict, and job satisfaction by 73.1% (0.731), while the remaining 26.9% is explained by other variables outside this study.

The Results of The Predictive Relevance (Q^2)

Predictive Relevance (Q^2) for the structural model measures how well the observed values are generated. According to Hair et al. (2017), if the value of Q^2 is greater than zero for certain dependent latent variables, it shows that the PLS path model has predictive relevance for that construct.

Table 8. The Results of The Predictive Relevance (Q^2)

Construct	SSO	SSE	$Q^2 (=1-SSE/SSO)$
Quality of Work Life	240.000	240.000	
Role Conflict	240.000	240.000	
Job Satisfaction	240.000	240.000	
Commitment Organization	480.000	279.474	0.418

Source: PLS Version 3 Output, Data Processed (2020)

Based on the calculation of predictive relevance (Q^2) in Table 8 shows a value of 0.418 (greater than 0), so it can be concluded that the model has a relevant predictive value.

Model Fit Evaluation

The evaluation of the fit model in this study was carried out using two test models, including the standardized root mean square residual (SRMR) and the normal fit index (NFI) proposed in Ramayah et al (2017) that the model will be considered to have a good fit if the standardized root means square value residual (SRMR) below 1.00 (Hair, et al., 2014). Another suitability index is the normed fit index (NFI) with the calculation of the Chi2 value. The Chi-square value is then compared with the benchmark given in the context of Goodness of Fit and the acceptable value of conformity when using Chi-square as a measurement is greater than 0.9 ($Chi2 > 0.9$).

Table 9. The Results of Model Fit

Model Fit Evaluation	Saturated Model	Estimated Model	Information
SRMR	0.080	0.080	Good Fit
Chi-Square	143.248	143.248	Good Fit
NFI	0.741	0.741	74%

Source: PLS Version 3 Output, Data Processed (2020)

Hypothetical Test Results (Line Coefficient Estimation)

Bootstrapping Result

According to Hair et al. (2014), the path coefficient value is in the range of values of -1 to +1, where the path coefficient value close to +1 represents a strong positive relationship and the path coefficient value of -1 indicates a strong negative relationship. Meanwhile, according to Hair et al. (2017) in Ramayah et al. (2017) the limit of the t-statistic value for rejecting and accepting the proposed hypothesis is ± 1.96 , which if the t-statistic value is in the value range of -1.96 and 1.96 then the hypothesis will be rejected or in other words accept the null hypothesis (H_0).

Hypothesis Test (Path Coefficient)

Based on the results of bootstrapping, it can be summarized in previous tables. To test the hypothesis, it can be done by looking at the t-statistical value and the probability value.

Table 10. Hypothesis Test Results

	Original Sample (O)	T Statistics (O/STDEV)	P Values	Remarks
X1 => Y	0.597	6.508	0.000	Positive and Significant
X2 => Y	-0.040	0.608	0.544	Negative and Not Significant
X3 => Y	0.324	3.229	0.001	Positive and Significant

Based on the results of tests on the influence of quality of work-life on organizational commitment. has the value of the values of the Path Coefficients 0.597 approaching a value of +1, the value of T-Statistic 6.508 (>1.96), as well as the P-value 0.010 (<0.05), it can be concluded that the first hypothesis (H1) is accepted and the quality of working life has a positive and significant effect on organizational commitment. The higher the quality of working life there then make the more employees feel more and encourage them to commit to organizational personnel.

Based on the results of tests on the influence of role conflict against the commitment the organization has the value of the values of the Path Coefficients -0.040 which value is closer to -1, the value of T-Statistic 0.608 (<1.96), as well as the P-value 0.544 (>0.05), so it can be concluded that the second hypothesis (H2) is rejected and role conflict and no significant negative effect on organizational commitment. The low or high role conflict experienced by the Auditor, not give an effect on the level of loyalty and the level of their commitment to the organization.

Based on the results of tests on the influence of job satisfaction on organizational commitment has a value of the values of the Path Coefficients 0.324 approaching a value of +1, the value of T-Statistic 3.229 (>1.96), as well as the P-value of 0.001 (<0.05), it can be concluded that the third hypothesis (H3) is accepted and job satisfaction positive and significant influence on organizational commitment. The higher the level of job satisfaction there, will enhance the organizational commitment of the employees.

DISCUSSION

1. The Effect of Quality of Work Life on Commitment Organization

The results of this study are in line with research conducted by Osibanjo et al., (2019) and Fadlilah et al., (2018) who found that the quality of working life has a positive and significant effect on organizational commitment. But the different things with research conducted by (Priambodo, 2016) who found that the quality of work life does not affect on Organizational Commitment.

The results of this research found that Quality of Work Life can encourage increased Organizational Commitment, this supports the statement of Muraga et al., (2019) that the Quality of Work Life also has an important role to change the climate of the organization so technically and humanly can bring a company to the quality of work-life better.

Quality of work life that will either allow the emergence of organizational commitment for employees. When the Auditor in Government Organization given the quality of working life such good work environment and workroom is clean, then the level of loyalty and commitment to the organization and its Auditors will be increased so that in the end the Auditor will maintain its membership in the Agency.

2. The Effect of Role Conflict on Commitment Organization

The results of this research are in line with research conducted by Rahayuningsih & Sholikhan (2015) and Silvia & Yuniawan (2017) who found that role conflict and no significant negative effect on organizational commitment. But the different thing with research conducted by Saputra et al. (2019) found that Role Conflict negative and significant impact on Organizational Commitment.

The results of this study found that Role Conflict that there would not influence, encourage, or lower levels of Organizational Commitment. This supports the statement of Nouriska et al., (2019) that high or low role conflict is not too influential and employees will remain fully committed to the organization where he works.

Role conflict has a negative impact on the behavior of auditors, such as the onset of the dependence of the work and the decline of commitment to the organization. But in this research, the role conflict that occurs in the Auditors in Government Organization does not have a significant influence on the decrease in the organizational commitment of employees. This happens because of the increasingly high levels of role conflict or more assignment which occurs at the same time, then the Auditors will get additional value for the Key Performance Indicator (KPI) and benefits such as money. The KPI score can be used as a material consideration in promotion. Another advantage, such as financial benefit, is additional income when an auditor carries out assignments, this is exclude the salary and benefits received.

3.The Effect of Job Satisfaction on Commitment Organization

The results of this research are in line with previous research conducted by Sulistiyowati (2020) and Abidin et al., (2016) who found that job satisfaction has a positive and significant effect on organizational commitment. But the different thing with research conducted by Triwahyuni (2017) found that Job Satisfaction does no effect on Organizational Commitment.

The results of this research found that Job Satisfaction is there to encourage increased Commitment to the Organization there. This supports the statement of Akbar et al, (2016) who argue that a strong company has the ability in creating job satisfaction for the employees that will provide stimulation to the employees to work well and have a high commitment to the company.

When the Auditor in Government Organization is given the facilities of self-development such as e-learning knowledge management-sharing, education and training, workshops, seminars, and training programs independently, then they will maintain their membership in the organization as well as will not leave the organization until they retire. The Auditor will always

keep their commitment to the Organization when their satisfaction has been met, namely facilities, the development of self into their provision in addition to knowledge.

CONCLUSION AND SUGGESTION

Conclusion

Based on the results of hypothesis testing and discussion presented in the previous chapter, here are the conclusions contained in this research.

1. Quality of Work-Life has a positive and significant effect on Organizational Commitment to the Auditor. This proves that the higher the quality of work-life in the government organization, the auditor will be fully committed to organization.
2. Role Conflict has a negative and not significant effect on Organizational Commitment to the Auditor of the Government Organization at the Head Office. This proves that the level of Role Conflict experienced by Auditors does not have an impact on Organizational Commitment, they will remain fully committed to the organization where they work and maintain their membership in the organization.
3. Job Satisfaction has a positive and significant effect on Organizational Commitment to the Auditor of the Government Organization at the Head Office. This proves that the higher the Job Satisfaction in the government are in-line with the Organizational Commitment.

Suggestion

Based on the results of the research conducted, the researcher gives some suggestions because this research still has some limitations from several aspects so that improvements need to be made in further research, as follows:

1. Based on the results of descriptive analysis, researchers suggest to Government Organizations to give more attention to the Quality of Work Life, especially in the statement item "Salary and benefits received from the Agency are decent and in accordance with the workload". Researchers provide suggestions to be able to apply for an increase in performance allowances to the Ministry of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia so that the Auditor is satisfied with the benefits received. Next for the Role Conflict variable it is suggested to give attention, especially in the statement item "I must be able to determine priorities for two or more ongoing assignments." Researchers provide advice to Government Organizations to be able to provide clear direction in determining priorities for two or more assignments that are ongoing at the same time.
2. Based on the results of descriptive analysis, researchers suggest to Government Organizations to give attention to the Job Satisfaction, especially in the statement item "In my opinion, the salary received is in accordance with the competencies of each Auditor." It is recommended to be able to provide salaries that are in accordance with the competencies possessed by each Auditor. When the satisfaction level of auditors is maintained, they will perform even better and they will maintain their membership in the organization.
3. Suggestions for next researchers are to conduct research on non-government companies such as local private companies and foreign private companies so that the results of their research can be

compared. In addition, future researchers are expected to be able to redevelop other variables and indicators that have not been used in this research.

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