

How does an Auditor's Commitment Profile affect His Performance?

Apriwandi¹, Debbie Christine², Rachmad Hidayat³

Abstract. A commitment profile refers to an employee's commitment pattern to their organization or career, categorized by the type and intensity of their commitment across different forms, most commonly involving affective, normative, and continuance commitment. This study examines the influence of an auditor's commitment profile on his performance, focusing on all dimensions of organizational commitment – affective, normative, and continuance – along with the antecedents, correlates, and consequences for auditors. Additionally, the study investigates client and professional commitment and work environment ambiguity. The research sample includes accountants and auditors from Bandung City, West Java, with the criteria of internal and external audits, as well as lecturers who have audit experience. This study uses primary data collected through questionnaires. Researchers conducted a simple linear regression analysis to test the relationship between commitment profiles and audit performance. The study results showed that auditor performance is significantly affected by organizational, professional, and client commitment. However, role ambiguity and role conflict adversely affect auditor performance. Auditors with stronger commitment demonstrate greater diligence, attention to detail, and integrity in their audit tasks. The findings suggest that audit organizations should prioritize developing commitment-enhancing programs, such as tailored training and leadership strategies. Strengthening auditor commitment can reduce the risk of errors and improve audit quality, thus enhancing the credibility of financial reporting. This study contributes to the literature on organizational change in auditing by highlighting the critical role of individual commitment in shaping audit outcomes. It provides practical insights for audit firms seeking to improve performance through human capital development.

Keywords: audit performance, commitment profile, auditor behaviour, affective commitment, organizational change.

Received: 17 July 2025 | **Revised:** 15 August 2025 | **Accepted:** 31 August 2025 | **Published:** 30 October 2025

Suggested Citation

Apriwandi, Christine, D., & Hidayat, R. (2025). How does an Auditor's Commitment Profile affect His Performance?. *Oblik i finansi*, 3(109), 158-171. [https://doi.org/10.33146/2518-1181-2025-3\(109\)-158-171](https://doi.org/10.33146/2518-1181-2025-3(109)-158-171)



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Як профіль зобов'язань аудитора впливає на ефективність його роботи?

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Анотація. Профіль відданості стосується моделі відданості працівника своїй організації або кар'єрі, що класифікується за типом та інтенсивністю відданості в різних формах, найчастіше включаючи афективну, нормативну та безперервну відданість. Це дослідження вивчає вплив профілю відданості аудитора на ефективність його роботи, зосереджуючись на всіх вимірах організаційної відданості – афективній, нормативній та безперервній – разом з антецедентами, корелятами та відповідними наслідками для аудиторів. Крім того, в статті досліджується відданість клієнту та професійна відданість, а також неоднозначність робочого середовища. Вибірка дослідження включає бухгалтерів та аудиторів з міста Бандунг, Західна Ява, відібраних за критеріями внутрішнього та зовнішнього аудиту, а також викладачів, які мають досвід проведення аудиту. В дослідженні використовуються первинні дані, зібрані за допомогою анкет. Дослідники провели простий лінійний регресійний аналіз, щоб перевірити зв'язок між профілями відданості та ефективністю роботи аудитора. Результати дослідження показали, що на ефективність роботи аудитора суттєво впливають організаційна, професійна та клієнтська відданість. Однак, неоднозначність ролей та конфлікт ролей негативно впливають на ефективність роботи аудитора. Аудитори з сильнішою відданістю демонструють більшу ретельність, увагу до деталей та чесність у своїх аудиторських завданнях. Таким чином, розробка програм, що підвищують відданість, таких як індивідуальне навчання та стратегії лідерства, має бути пріоритетним завданням для аудиторських компаній. Посилення аудиторської відданості може зменшити ризик помилок та покращити якість аудиту, тим самим підвищуючи довіру до фінансової звітності. Це дослідження робить внесок у літературу з організаційних змін в аудиті, підкреслюючи критичну роль індивідуальної відданості у формуванні результатів аудиту. Воно надає практичні поради аудиторським фірмам, які прагнуть покращити свою діяльність шляхом розвитку людського капіталу.

Ключові слова: ефективність аудиту, профіль відданості, поведінка аудитора, афективна відданість, організаційні зміни.

INTRODUCTION

The work environment's effect on accountants' behavior and professional attitudes has become a concern for academics and practitioners (Aranya & Ferris, 1984; Kalbers & Cenker, 2007; Kalbers & Fogarty, 1995). This research is motivated by changes in the work environment of professional accountants related to their individual commitment to their organizations. The multidimensional nature of organizational commitment has been successfully discovered by Allen and Meyer's (1990) research, providing an auspicious opportunity for further research. For instance, the study by Kalbers and Cenker (2007) investigated public accounting professionals by analyzing two aspects of organizational commitment (affective and continuance) and examining key antecedents and consequences for auditors. While auditors with higher levels of organizational commitment and job satisfaction are less likely to leave their organizations, the results also reveal a direct link between greater experience and increased turnover intentions (Kalbers & Cenker, 2007; Libby et al., 1985; Libby & Frederick, 1990; Suddaby et al., 2009). Furthermore, although role ambiguity and organizational commitment do not directly correlate with turnover intentions, they are important to consider due to their indirect effects on significant job outcomes (Suddaby et al., 2009). As part of this research, the authors examined all commitment dimensions outlined by

Allen and Meyer (1990) and Suddaby et al. (2009) about professional task ambiguity.

Companies engage independent auditors to convince external parties such as investors and banks that the financial statements presented contain reliable data. Financial reporting data is key to decision-making, so cases related to the accounting profession have been in the public spotlight in recent decades – starting from the Enron case in America to the Telkom case in Indonesia.

Fanani et al. (2008) suggest that auditor performance can contribute to better outcomes in achieving organizational goals. Auditor performance evaluates the work completed by superiors, colleagues, oneself, and direct subordinates (Amandani & Wirakusuma, 2017). It represents the results achieved by a public accountant in fulfilling their responsibilities, which include conducting an objective and independent audit of a company's financial statements to determine if they comply with accounting standards (Pulungan, 2020). Auditor performance is also closely linked to the commitment profile, which reflects an individual's alignment with the organization and its objectives, as well as their desire to maintain active involvement in the organization (Robbins & Judge, 2015; van Rossenberg et al., 2023).

Meyer et al. (1993) define a commitment profile as a psychological state that reflects an individual's connection to an organization and impacts their decision to either remain with or leave the organization. Moreover, a commitment profile can be directed towards different

THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT**Definition of Commitment Profile**

Meyer and Allen (1997) define organizational commitment as a psychological state that shapes an individual's connection to an organization and influences their decision to stay with or leave it. Organizational commitment can be described by how employees feel a sense of unity with their organization (Amalia & Rozana, 2018; Morin et al., 2025). Meyer and Allen (1997) identified three key components of organizational commitment:

1. **Affective Commitment:** This component involves employees' emotional attachment to the organization. Employees with high affective commitment remain with the organization because they align with its values and goals. They are motivated to stay because they believe in the organization's mission and are eager to contribute to its success.

2. **Continuance Commitment:** This aspect refers to the desire to stay with the organization based on a cost-benefit analysis, where employees weigh the benefits of staying against the potential losses if they leave. As employees remain in the organization longer, they become more concerned about losing the investments they have made.

3. **Normative Commitment:** This component reflects employees' sense of obligation to remain with the organization due to a personal sense of duty or loyalty. Employees with high normative commitment believe it is the right thing to do to stay and contribute to the organization's well-being. This sense of responsibility drives them to act in ways that support the organization.

Several factors contributing to affective commitment have been identified, including personal traits, structural features, job-related factors, and work experience (Loscher & Kaiser, 2022; Mowday et al., 1982). Research has shown that work experience has the strongest and most consistent connection to affective commitment (Meyer et al., 1993). Employees whose experiences align with their expectations and meet their basic needs are more likely to develop a stronger emotional attachment to the organization than those with less satisfying experiences. Commitment can continue to grow when employees recognize that they have made investments or "side bets" that would be lost if they leave or realize there are limited alternative opportunities (Becker, 1960; Cieniewicz, 2023). Normative commitment arises from socialization experiences that emphasize the value of loyalty to an employer or from receiving benefits such as tuition assistance or skills training, which foster a sense of obligation to reciprocate (Cieniewicz, 2023; Wiener, 1982).

Client Commitment

Client commitment can be a degree planned to survey the extent to which a public accountant recognizes and is convinced by the demands and objectives of his/her client (Suddaby et al., 2009). The length of the auditor's relationship with the client (evaluator residency) is the length of time the reviewer has examined the company's

entities, including the organization. The extent to which an employee experiences a sense of unity with their organization is used to characterize organizational commitment (Meyer & Allen, 1997; Tóth-Király et al., 2023). The strength of an individual identified and associated with certain aspects of the organization is his/her organizational commitment (Aranya & Ferris, 1984). The condition of commitment to the organization is characterized by employees who have the same values and goals, actively participate in maintaining their membership, and plan to do so in the future (Aranya & Ferris, 1984; Tóth-Király et al., 2023).

One of the attitudes that indicates the auditor's satisfaction or dissatisfaction with the company where he/she works is his/her loyalty to the organization. The commitment profile also includes client commitment in addition to organizational commitment. According to Suddaby et al. (2009), client commitment is a metric used to assess how much a public accountant identifies and is driven by the needs and goals of his/her clients. Professional commitment is another factor that influences the commitment profile. When an auditor is committed to his/her work, it means that he/she has the same values and goals as his/her work or profession. Furthermore, Arens et al. (2017) explained that professional commitment can also be interpreted as a person's obligation to act morally and not just follow the rules and laws that apply in society. Professional dedication can also be interpreted as the ability to carry out tasks according to the profession and field of competence based on high-level knowledge, special training, and creativity (Halim, 2008; Morin et al., 2025). A person's attitude, behavior, and professional orientation in carrying out their duties or work are all based on their level of professional dedication. Furthermore, job ambiguity and conflict also have an impact on individual performance.

According to Ikhsan and Suprasto (2008), role conflict is a psychological symptom experienced by some people that can make them uncomfortable at work and may also be less motivated. According to Kahn et al. (1964), role conflict is defined as a dimension of developmental fit or mismatch in job requirements. Fit is evaluated in relation to a set of criteria or circumstances surrounding the role conflict. Role ambiguity refers to a state in which people do not have the knowledge needed to perform their duties satisfactorily (Rosally & Jogi, 2015).

This study explores all dimensions of organizational commitment – affective, normative, and continuance – along with the antecedents, correlates, and consequences for auditors. Additionally, the study investigates client and professional commitment, as well as work environment ambiguity, which has recently been introduced in the empirical literature (Kalbers & Fogarty, 1995; Oh, 2019). The unique contribution of this study lies in its application of the analysis to a carefully selected sample of auditors from public accounting firms, representing various job levels and firm sizes. The sample includes accountants from public accounting practices (KAP) and internal accountants from companies.

units (Rakai & Kartika, 2016). The SEC Practice Section of the AICPA classifies the length of the auditor's assignment from a bookkeeping firm partner to a particular client into two categories, namely five years or less, and more than five years. The auditor's assumption in the previous year is the auditor's conclusion obtained by the company in the past year (Fahmi, 2015). This classification is planned so that the evaluator is not too close to the client so that he/she can anticipate bookkeeping embarrassment (Rakai & Kartika, 2016). The weight of the client is more often present in a conflict situation between the evaluator and the client where the inspector and the client disagree with some of the results of the monetary explanation test, which makes the client try to influence the reviewer to request actions that damage the auditor's criteria, conclusions that are contrary to the client's circumstances, so that the weight of the client affects the auditor's independence (Saputra et al., 2015). Evaluators often face varying weights to resolve clashes with incompetent reviewers who do not meet professional guidelines (Saputra et al., 2015). Every reviewer must be reliable to act reasonably without being influenced by the weight or demands of several parties to meet their personal needs (Charendra & Kurnia, 2017).

Professional Commitment

Professional commitment is the level of loyalty a person has to his/her profession, as seen by the person (Sari & Dewi, 2019). Professional commitment indicates a condition where an employee/auditor has the same values and goals as the work or calling of the evaluator he/she is engaged in (Aranya & Ferris, 1984). Attachment in achieving the goals of the auditor's calling is expected to maintain participation in the auditor's professional relationship (Yunianto & Astuti, 2012). There are five measures of professional skills: dedication to the calling, social commitment, autonomy, belief in professional control, and attachment to the individual's calling. Professional commitment underlies a person's behavior, state of mind, and professional recognition in their duties or work. Polished skills imply a capacity based on a high level of information and extraordinary preparation, inventive thought, and control to carry out tasks within one's field of ability and calling (Morin et al., 2025). Polished skills have long been known to include two conflicting sets of values. One component of polished skills emphasizes a utility belief system in which experts are portrayed as gatekeepers of the public interest (Freidson, 2001; van Rossenberg et al., 2023). In this sense, professional values are seen as rising above the commercial interface, and experts create an autonomous character from the state and buyers. Professional careers express rules and directives that temper commercial activities such as advertising and intra-professional competition. Experts present themselves as above the frivolous commercial interface because they serve a greater social purpose and support values of independence and freedom. However, a competing set of values arises from the fact that experts not only need to earn a wage, as some other businesses do, but they are also placed in a highly advantageous position to do so.

Role Conflict and Ambiguity

Role conflict is a mental indication experienced by someone that can cause discomfort in the workplace and may reduce work inspiration (Ikhsan & Suprasto, 2008). In the classical organizational hypothesis, the chain of command guidelines and command solidarity rules have a role in complex organizational conflicts. Even though these standards are not modern for modern organizations, they have been tried observationally in only a few circumstances. The chain of command guideline standard states that organizations established at various levels of relationships with a clear and single flow of specialists from beginning to end should create more effective finances and goal achievement than organizations established without a single chain of command. Command provides more effective control and coordination for the best administration because it is consistent with the command solidarity guidelines (Rizzo et al., 1970).

The partial hypothesis also states that partial ambiguity, the need for important data that can be accessed for a particular position or organization, will result in behavioral adaptation by role holders, which can take the form of attempts to explain problems to avoid sources of tension, or to use defense instruments that change the reality of the situation. Thus, according to the partial hypothesis, ambiguity should increase the likelihood that a person will be disappointed with his or her role, experience anxiety, experience a change in reality, and perform less effectively (Kahn et al., 1964). Concepts include role-personal conflict, interrole conflict, intersender conflict, and intrasender conflict (Kahn et al., 1964), intra-role and inter-role conflict with emphasis on exposure to inconsistent desires and the incompetence of the audience, the central individual, or the eyewitness (Gross et al., 1958). Role uncertainty is not defined excessively in the paper. The definition used here is in terms of the consistency of outcomes or reactions to one's behavior, and the existence or clarity of behavioral prerequisites, often in terms of inputs that shape the environment, which will serve to direct behavior and provide information that the behavior is appropriate. In this way, they reflect the direction of the task, the specialist, the allocation of time, and the relationship to the clarity or immediacy of the guide, direction, setting, and the capacity to predict sanctions as a result of behavior as sanctions as a result of behavior (Rizzo et al., 1970).

Ahmad & Taylor (2009) studied auditor conflict by discussing the background of auditor role conflict and empirically reviewing the audit environment problem in Korea. The results showed that the main causes of auditor conflict in Korea were structural role inconsistency, role conflict, and distance of expectations. The survey results showed that auditors in Korea experienced significant role conflict, so that in their work, they tended to compromise with economic motives and paid less attention to professional ethics. As a result, performance was not a primary concern. Tungga et al. (2020) – who tested the influence of role conflict and role ambiguity on the performance of Israeli industrial company employees

– said that role conflict affected lower performance levels. Meanwhile, Tungga et al. (2020) found that role conflict had a negative effect on auditor performance and job satisfaction.

Auditor Performance

Auditor performance is an activity or implementation of review tasks that the reviewer has completed within a certain period. The definition of auditor performance can be a public accountant who carries out objective audit tasks on the financial statements of a company or other organization to decide whether the financial statements show fairness by generally accepted accounting standards, both in terms of material, financial position, and company operating results (Mulyadi, 2017). Auditor performance can also be interpreted as taking action and idealizing work according to their duties to achieve results as expected with high work ability and motivation (Saputra et al., 2015). Auditor performance is an activity or implementation of review tasks that the reviewer completes within a certain period (Fanani et al., 2008). Meanwhile, in line with Pulungan (2020), auditor performance is an expression of the auditor's work performance based on good work behavior in carrying out his obligations to produce ideal results. This performance is measured using subjective calculation measures, namely activity, reliability, and participation, as well as objective factors that consider work results. Audit is a series of examinations and assessments with various relevant audit strategies and techniques carried out by experts to obtain evidence that can be used in determining an independent auditor's opinion. In its use, auditors adjust to operational control exercises and the implementation of company administration in utilizing or supervising the company's operational exercises (Nugroho & Bayunitri, 2021). An auditor's performance is very important because good performance from an auditor will produce financial reports that can be trusted by his clients as a basis for decision making (Kalbers & Fogarty, 1995). DeAngelo states that the quality of the evaluator can be a shared possibility that the auditor will find and reveal irregularities in the client's accounting

framework (DeAngelo, 1981). Auditors must have high inspection qualities because they are responsible for parties related to monetary statements, including the public. Auditor quality is the ability of an independent auditor to find other errors (Kane & Velury, 2005). Auditor quality is more often evaluated from the professional opinion of an evaluator supported by objective assessment evidence (Badjuri, 2009). In addition, the assessment of auditor quality can be measured from the quality of choices determined by the auditor (Prabayanthi & Widhiyani, 2018).

Based on the results of previous studies, the authors formulated the following hypotheses:

H1: The organizational commitment affects auditor performance.

H2: The professional commitment affects auditor performance.

H3: The client commitment affects auditor performance.

H4: The role ambiguity affects auditor performance.

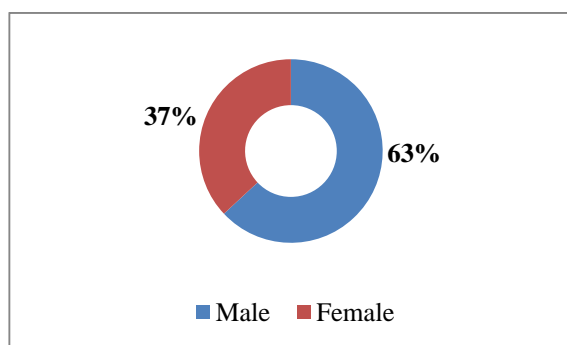
H5: The role conflict affects auditor performance.

RESEARCH METHODOLOGY

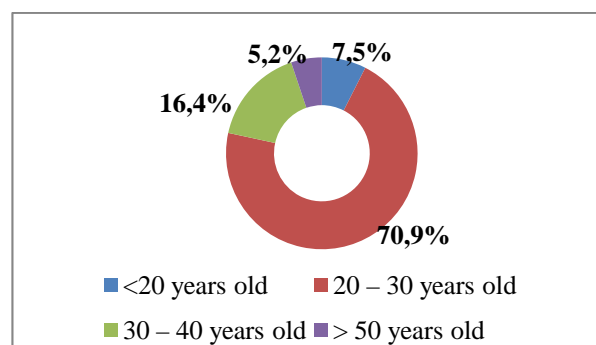
Sample

The sample of this study is at all levels of various public accounting firms in Indonesia. This study focuses on one functional area because the work environment in a company may be very different between audit, tax, and consulting. The use of public accountant samples to minimize biased conclusions if the sample is from a different organizational scope. Overall, these considerations indicate that a carefully controlled sample is needed. The sample in this study is accountants and auditors from Bandung City, West Java, with the criteria of internal and external audits, as well as lecturers/teachers who have audit experience.

The profile of this study's respondents can be described in terms of gender and age (Figure 1). The majority of respondents are men (63%), and the majority are between 20 and 30 years old (70.9%).



Gender of respondents



Age of respondents

Figure 1. Distribution of respondents by gender and age

Data Collection Method

This study uses primary data collected through questionnaires. Responses are sent directly to researchers in addressed prepaid envelopes. Thus, employees do not feel pressured by partners to respond and are assured that their responses will be kept confidential. The researchers could not identify the respondents individually, and the firm representatives could not access individual responses.

Research Instruments

The research variables in this study are auditor performance (Y), organizational commitment (X₁), professional commitment (X₂), client commitment (X₃), role ambiguity (X₄), and role conflict (X₅). Each variable is operationalized into measurable indicators that are assessed using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Auditor performance is measured through indicators of timeliness and quality of audit results. Organizational commitment is assessed based on affective, continuance, and normative dimensions. Professional commitment is measured through responsibility toward the profession and integrity in professional conduct. Client commitment is evaluated using indicators of responsiveness to client needs and maintaining long-term client relationships. Role ambiguity is assessed based on indicators of unclear tasks and uncertain expectations, while role conflict is measured through indicators of conflicting job demands and external pressures. The measurement instruments, including detailed indicators, operational definitions, and scoring procedures, are provided in the appendix to ensure transparency and replicability of the research.

The data obtained from this study's results were then processed and analyzed quantitatively. The author collected and processed data obtained from the questionnaire by weighting each statement's assessment using a Likert scale.

Simple Linear Regression Analysis Test

Simple linear regression analysis in this study aims to measure the strength of the relationship between two variables and show the direction of the relationship between the dependent and independent variables. The simple regression equation is formulated as follows:

$$Y = a + bX_1 + bX_2 + bX_3 + bX_4 + bX_5 + e$$

Where:

Y = Auditor Performance

a = Simple Regression Constant

b = Regression Coefficient

X₁ = Organizational Commitment

X₂ = Professional Commitment

X₃ = Client Commitment

X₄ = Role Ambiguity

X₅ = Role Conflict

e = Error Term

RESULTS AND DISCUSSION**Multiple Linear Regression Analysis**

To determine the functional relationship between commitment profile and auditor performance, multiple linear regression analysis is used. Based on the data processing results using SPSS for Windows software, the following regression results are obtained (Table 1).

Table 1. Multiple Linear Regression Coefficient Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations
	B	Std. Error	Beta			Zero-order
(Constant)	14.473	5.514		2.625	0.010	
1 OC	-0.508	0.249	-0.256	-2.043	0.044**	0.058
PC	0.503	0.233	0.279	2.155	0.034**	0.266
CC	1.030	0.391	0.312	2.636	0.010**	0.270
RA	-0.132	0.076	-0.207	-1.729	0.087*	0.065
RC	0.134	0.043	0.360	3.106	0.002**	0.218

Source: Results generated by SPSS 25.

Note: *Significant at the 0.10 level, **Significant at the 0.05 level.

The unstandardized coefficients (B) values contained in Table 1 form the following regression equation.

$$Y = 14,473 + -0,508 X_1 + 0,503 X_2 + 1,030 X_3 + -0,132 X_4 + 0,134 X_5$$

The coefficients contained in the equation can be interpreted as follows:

Constant (14.473)

The constant value indicates that when all independent variables are assumed to be zero, the baseline value of auditor performance is 14.473. This value does not represent the average effect, but rather the intercept of the regression model. In practice, this value serves as model calibration, as the condition where all

independent variables are equal to 0 may not occur in reality. The constant of 14.473 represents the baseline value of auditor performance when all independent variables – organizational commitment (X₁), professional commitment (PC), client commitment (CC), role ambiguity (RA), and role conflict (RC) – are assumed to be zero. In other words, without commitment or role perception in these dimensions, the model predicts that auditor performance will be at 14.473.

Organizational Commitment (X1)

The regression coefficient of -0.508 indicates that every 1-unit increase in organizational commitment, assuming other variables remain constant, will decrease auditor performance by 0.508 units. This indicates that, in the context of the research data, excessive increases in organizational commitment are negatively correlated with auditor performance.

Professional Commitment (X2)

The coefficient of 0.503 means that every 1-unit increase in professional commitment will increase auditor performance by 0.503 units, assuming other variables remain constant. This means that the higher the auditor's professionalism, the better their performance.

Client Commitment (X3)

The coefficient of 1.030 indicates that every 1-unit increase in client commitment will increase auditor performance by 1.030 units. This confirms that the auditor's commitment to clients plays a significant role in driving performance.

Role Ambiguity (X4)

The coefficient of -0.132 indicates that every 1-unit increase in role ambiguity will decrease auditor performance by 0.132 units. The greater the auditor's perceived role ambiguity, the lower their performance.

Role Conflict (X5)

A coefficient of 0.134 indicates that every 1-unit increase in role conflict actually increases auditor performance by 0.134 units. This suggests that certain levels of role conflict encourage auditors to be more adaptive or competitive, thus improving performance.

Determination Coefficient Analysis

The determination coefficient allows us to determine how much influence the profile commitment has on auditor performance in Bandung City, West Java. The determination coefficient value is obtained through processing results using SPSS for Windows software, as presented in Table 2.

Table 2. Coefficient of Determination

Model	R	R-squared	Adjusted R-squared	Std. Error of the Estimate	Change Statistics		
					R-squared Change	F Change	df1
1	0.457 ^a	0.209	0.168	2.45176	0.209	5.067	5
a. Predictors: (Constant), RC, CO, CC, RA, PC							
b. Dependent Variable: Auditor Performance							

Source: Results generated by SPSS 25.

The variables selected for analysis explain 20.9% of the change in auditor performance in Bandung City, based on the coefficient value (R-squared) of 0.209. Other factors not covered by this study explain 79.1% of the variation in auditor performance.

Hypothesis Testing

Based on the results of the multiple regression analysis presented in Table 1, the independent variables studied significantly influence auditor performance, although the direction of the influence is different.

In particular, organizational commitment significantly negatively affects auditor performance (p -value $0.044 < 0.05$), indicating that higher organizational commitment can potentially decrease auditor performance. This could be due to an excessive orientation toward organizational interests, which reduces auditor independence.

Meanwhile, professional commitment (p -value $0.034 < 0.05$) and client commitment (p -value $0.010 < 0.05$) showed a positive and significant effect on auditor performance. This means that the higher the professional commitment and commitment to the client, the better the auditor's performance. This finding underscores the importance of professional integrity and auditors' attention to client interests in improving performance quality.

Furthermore, the role ambiguity variable has a negative and significant influence at the 10% level (p -value $0.087 < 0.10$), which means that the higher the role ambiguity perceived by the auditor, the lower the

level of performance. Conversely, role conflict shows a positive and significant influence (p -value $0.002 < 0.01$), indicating that certain role conflicts encourage auditors to be more adaptive and improve their performance.

The consistency of the retest results also strengthens the finding that client commitment, role ambiguity, and role conflict significantly influence auditor performance according to the direction of their respective coefficients.

Discussion**The Influence of Organizational Commitment on Auditor Performance**

We found that auditors' commitment to the organization significantly affects the quality of their performance. This finding provides an important picture of the need to instill a strong sense of commitment in the workplace, because this commitment can help increase the auditor's sense of responsibility for their duties. This, in turn, encourages them to improve the quality of their work and maintain the organization's reputation. This attitude of commitment also plays a role in preventing behavior that can damage the organization, such as behavior that is detrimental to or reduces public trust in auditors and their organizations.

The conclusions drawn are in line with various previous studies (Wati, 2010; Alfianto & Suryandari, 2015; Meyer, 1993; Julianingtyas, 2012; Fachruddin & Rangkuti, 2019; Marwiyah, 2022), which also showed a significant positive relationship between organizational commitment and auditor performance. This finding strengthens the understanding that organizational

commitment is an important factor that improves auditor performance in their work environment.

According to Mowday et al. (1979, 1982), auditors who are highly committed to the company where they work tend to be more dedicated and try to provide optimal results. Gerekan et al. (2024) found that organizational commitment plays an important role in increasing auditors' productivity and work performance. Auditors who feel more attached to the organization's goals and have values that align with the company's values will work more efficiently, produce better quality work, and show high loyalty. Nazaripour and Zakizadeh (2025) found that organizational commitment is directly related to work ethics and work quality. Auditors who feel valued and respected in the organization will have higher motivation to perform their work to a higher standard.

Knowing that organizational commitment is positively related to auditor performance, organizations can focus on developing a corporate culture that supports commitment. High organizational commitment can encourage auditors to maintain their integrity and professional ethics. This is especially important in accounting, where independence and objectivity are highly valued.

The Influence of Professional Commitment on Auditor Performance

The hypothesis test results indicate that professional commitment significantly influences auditor performance.

A professional attitude is crucial to instill confidence in clients and financial statement users regarding the quality of the results because professionalism is closely tied to the public's need for trust in the services provided. The findings of this study align with Gautama and Arfan (2010), Ferris (1981), Kwon and Banks (2004), and Hatta et al. (2018), whose research also demonstrated the significant impact of professional commitment on auditor performance. Their study suggests that public expectations for transparency and accountability are more likely to be met when auditors maintain professionalism, allowing the public to evaluate their performance effectively.

Emphasis on professionalism in auditors' work is significant because it is directly related to the trust given by clients and users of financial statements. As a profession that requires high trust, maintaining professionalism is inseparable, so transparency and accountability in audits can be maintained, ultimately affecting the quality of the results produced by the auditor. Gautama and Arfan (2010) state that auditor professionalism plays a major role in maintaining public expectations of the quality of financial statements. Thus, the audience or client will find evaluating the auditor's performance easier if the auditor maintains a high professional attitude.

Pradhana and Rasmini (2020) prove that professional commitment increases auditors' understanding of ethical obligations and professional standards, ultimately supporting their performance. This is related to a high

attitude of responsibility and involvement in deeper audit work, improving the quality of audit results. Auditors who are more committed to their work have higher standards and are more likely to demonstrate high performance in audit tasks (Rahman & Fauziah, 2024; Yulianti et al., 2024), maintaining their independence and objectivity in carrying out audit tasks (Al-Rawashdeh et al., 2024). Based on these studies, it can be concluded that the auditor's professional commitment has an important role in influencing the quality and performance of the auditor in carrying out audit tasks. The higher the auditor's professional commitment, the more likely they are to produce quality performance in accordance with existing professional standards.

The Influence of Client Commitment on Auditor Performance

The results of the study showed that client commitment has a significant influence on auditor performance. It is important to note that client commitment not only has a direct influence but can also affect how auditors manage their relationships and tasks in a professional environment. With good client commitment, auditors can increase the effectiveness and efficiency in carrying out their duties, as well as strengthen cooperation between auditors and clients, which can ultimately contribute to the achievement of organizational goals.

This finding aligns with Suddaby et al.'s (2009) research, which states that client commitment can affect auditor performance. Thus, the relationship between client commitment and auditor performance is an important area in the audit world, which can be the basis for further research or strategy development to improve auditor performance.

Cooperation between auditors and clients can create a more effective and efficient audit environment. If the client is not committed to the audit process, the auditor may have difficulty obtaining accurate or complete information, which can hinder the auditor's performance. Uncommitted clients can resist or ignore the auditor's findings, affecting the relationship and the audit's success. In this case, high client commitment can pressure the auditor, potentially affecting their decisions and judgments. A cooperative client will make it easier for the auditor to identify areas that need further examination and optimize audit procedures.

Overall, this study provides valuable insights into the importance of client commitment in the audit world and how this factor can improve auditor performance.

The Influence of Role Ambiguity on Auditor Performance

The findings of this study prove that role ambiguity, which includes the lack of clarity regarding the tasks and responsibilities faced by auditors, has been shown to significantly negatively impact their performance. This means that optimal auditor performance is highly dependent on role clarity so that auditors can focus on their tasks efficiently and effectively.

This finding is supported by previous studies (Ramadika et al., 2014; Fanani et al., 2008) that confirm that role ambiguity can hinder the effectiveness of auditor work. Thus, avoiding or reducing role ambiguity in the auditor's workplace can be one important step to improve their performance.

The Influence of Role Conflict on Auditor Performance

The results of the study prove that role conflict has a significant negative effect on auditor performance. This means that when an auditor experiences role conflict, it can hinder their ability to carry out their duties effectively, ultimately reducing the quality and results of their work.

The findings of this study are consistent with research by Ramadika et al. (2014) and Fanani (2008), indicating that role conflict can interfere with auditor performance. Therefore, auditors should avoid or manage role conflict well to maintain performance quality and help achieve organizational goals. These findings also have practical implications for organizational management. They need to create a supportive work environment and minimize role conflict so that auditors can work more efficiently and effectively.

Although role conflict and role ambiguity can affect auditor performance, factors such as emotional intelligence and audit structure also play an important role in mitigating these negative impacts (Kurniawan, 2016; Sagita, 2023). Therefore, organizations must pay attention to role management and provide the necessary support to improve audit performance and quality.

CONCLUSION

This study aimed to provide empirical evidence of the impact of an auditor's commitment profile on his performance. The study results showed that auditor performance is significantly affected by organizational, professional, and client commitment. However, role

ambiguity and role conflict adversely affect auditor performance.

Auditors who are highly committed to the profession and organization tend to perform better in audit tasks. However, this relationship tends to weaken when job function and work environment variables are included in the analysis model. This indicates that operational conditions and contextual factors in the workplace may act as moderators, reducing the direct influence of commitment profiles on performance. This study provides empirical evidence through regression testing and interaction analysis, supporting the finding that although commitment is an important factor, its effectiveness is highly dependent on role fit and a supportive work environment. Therefore, strategies to improve auditor performance must include strengthening commitment while improving work systems and the organizational environment.

Limitations of the study

This study has several limitations, including the use of a cross-sectional design that limits causal conclusions, reliance on biased perception data, predominantly subjective audit performance measurement, a profiling method that is sensitive to analytical techniques, a lack of control for confounding variables, limited sample representativeness, and limited access to objective data. Resolutions that can be implemented in future research include implementing a longitudinal design, combining data from multiple informants and objective indicators, testing profiles using Latent Profile/Latent Transition Analysis, and collaborating with public accounting firms to obtain objective data while maintaining confidentiality.

Future research could include a larger set of variables to better examine the relationship between commitment profile and auditor performance. Such an approach would lead to more comprehensive and applicable conclusions for auditing practice.

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APPENDIX

I. Operationalization of Research Variables

Variable	Indicator	Measurement Method	Scale
Auditor Performance (Y)	1) Timeliness 2) Quality of audit results	Measured based on auditors' perceptions regarding the timeliness of audit completion and the conformity of results to quality standards.	Likert scale from 1 to 5
Organizational Commitment (X₁)	1) Affective commitment 2) Continuance commitment 3) Normative commitment	Measured based on respondents' level of agreement with statements regarding emotional attachment, consideration of costs, and moral obligation to the organization.	
Professional Commitment (X₂)	1) Responsibility toward profession 2) Integrity in professional conduct	Measured through statements regarding adherence to the professional code of ethics and consistency in upholding principles in carrying out duties.	
Client Commitment (X₃)	1) Responsiveness to client needs 2) Maintaining client relationships	Measured through statements regarding auditors' attention to client needs and commitment to maintaining long-term relationships.	
Role Ambiguity (X₄)	1) Unclear tasks 2) Uncertain expectations	Measured through statements regarding lack of direction in the work and uncertainty in expectations of the auditor's role.	
Role Conflict (X₅)	1) Conflicting job demands 2) External pressures	Measured through auditors' perceptions of conflicting job demands and external pressures.	

II. Research Variable Questionnaire – Concept – Indicator

Auditor Performance (Y)

Auditor performance is an action or execution of audit tasks completed by the auditor within a certain period of time (Fanani et al., 2008).

- I am able to complete more work in a given period of time compared to my other colleagues.
- I always provide constructive suggestions to my supervisor regarding how audit work should be done.
- My work results are always rated very good.
- I find ways to improve audit procedures.
- I rate my performance higher than other auditors at my level.
- My work results caused me to be appreciated by my colleagues.
- Maintaining and improving relationships with clients is an important part of my work.

Organizational Commitment (X₁)

Professionalism has long been recognized as encompassing two conflicting sets of values. One component of professionalism emphasizes the ideology of service in which professionals are portrayed as guardians of the public interest (Freidson, 2001).

- I am proud to tell my friends that I am part of my current company.
- When someone criticizes my current company, I feel it as a personal insult.
- I hope to work for my current company until I retire.
- My current job provides me with a significant degree of freedom in how I do my work.
- I am seriously considering looking for a job in another company within the next year.
- My own feelings about who I am largely overlap with my company's perception of what it currently does.

Professional Commitment (X₂)

Client commitment is a measure designed to assess the extent to which a public accountant identifies with and is motivated by the demands and goals of their clients (Suddaby et al., 2009).

- My job is an important part of my life.
- I am very pleased that I chose this profession over others I considered when I joined.
- I consider being an auditor a significant achievement in my career.

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- I am proud to tell my friends that I am an auditor.
- I identify myself as an auditor in my work environment.
- I feel proud when I see other auditors being recognized.
- I care deeply about the future of the auditing profession.

Client Commitment (X₃)

Client commitment is a measure designed to assess the extent to which a public accountant identifies with and is motivated by the demands and goals of their clients (Suddaby et al., 2009).

- When someone compliments my largest client, it feels like a personal compliment.
- When I talk about my largest client, I usually say “we” rather than “they.”
- My client’s success is also my success.

Role Ambiguity (X₄)

Role ambiguity is the lack of necessary information available for a specific position or organization, which results in role holders imitating behaviors that may take the form of problem-solving to avoid sources of stress, or using defense mechanisms that distort the reality of the situation (Kahn et al., 1964).

- I feel confident about the amount of authority I have.
- I have clear and well-planned goals and objectives for my job.
- I can cooperate regardless of the organization I am in.
- I know that I have allocated my time correctly.
- I know what my responsibilities are.
- I have to “do what I believe” in carrying out my duties.
- I feel confident about how I will be evaluated for a salary increase or promotion.
- I have the right amount of work to do.
- I know I have spent my time properly.
- I know exactly what is expected of me.
- I need a clear explanation of what needs to be done.
- I perform work that aligns with my values.

Role Conflict (X₅)

Role conflict is a psychological symptom experienced by a person that can cause discomfort at work and potentially reduce work motivation (Anindita & Tofan, 2020).

- I have to do things that should be done differently.
- Lack of policies and guidelines to help me.
- I work under policies and guidelines that are incompatible.
- I accept assignments without the manpower to complete them.
- I have to break rules or policies to carry out my duties.
- I work with two or more organizations that operate very differently.
- I receive work requests that are inappropriate.
- I do things that some people accept and others don’t.
- I receive assignments without adequate resources and materials to carry them out.
- I work on unnecessary tasks.
- I have to work under unclear directions or orders.
- I don’t know if my work results will be accepted by my supervisor.