

## DOES COMMITMENT TO HOME ORGANIZATION HURT THE INNER QUALITY OF INTERNAL AUDITORS? QUADRATIC-MODERATING ANALYSIS

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**Abstract:** Public administration in the developing region is not always straightforward, e.g., in Indonesia. The workers are expected to display a high commitment to the organization; however, a particular role, like internal auditors, is in a constant tug-of-war as to following the top command or performing an independent assessment with solid integrity. This study advances the elusive conversation by portraying this phenomenon in Indonesia's Islamic State University governance. This study records 137 responses from internal auditors and employs a PLS-SEM in the analysis. The finding reveals the most acceptance of the proposed hypotheses unless the quadratic effects of independence and integrity. Good university governance understanding decreases the over-commitment to the organization that may derail the auditors' independence.

**Keywords:** Good University Governance Understanding; Commitment; Independence; Integrity; Internal Auditors; Developing Regions

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## INTRODUCTION

The problems of capacity development of public organizations in developing countries mostly stem from the rise of irregularities and lead to the absence of clean governance and government (Rothstein & Teorell, 2008). In line with the argument above, Indonesia as one of the developing countries also found a similar thing with rampant cases of corruption, collusion, and nepotism. One of the state institutions suspected of being the biggest hotbed of corruption is the Indonesian Ministry of Religious Affairs (Hidayat et al., 2022; Wahyuni et al., 2015). This fact is highly discouraging because this public organization takes care of the management of religion in Indonesia, in line with it as the largest religious adherents in the world and Muslim majority (Nawas et al., 2022). One solution to the management of public organizations is the existence of both internal and external supervisory institutions that are independent in maintaining the objective value of the organization.

One of these supervisory functions can be realized by the existence of a strong internal auditor (Pollanen, 2005). On the other hand, an emerging problem arises from the phenomenon that the existence of internal auditors is only a means of protecting the interests of the top leadership of the organization, rather than as a tool for enforcing governance (Roussy, 2013). One important argument for the emergence of this condition is that internal auditors are too committed to the organization, even though their duties demand high independence. Based on previous research, this issue has not received adequate investigation even though the enforcement of this phenomenon can be part of efforts to improve good governance in public administration (Schillemans & van Twist, 2016).

The role of internal auditors in Indonesia's ministries of religion has become an obligation affirmed in government regulations. On the other hand, their existence is still at a crossroads, with limited authority or inability to encourage the enforcement of good governance because they are part of the system (Steele, 1977). This condition confirms the issue of organizational commitment which can be an obstacle in upholding the independence and integrity of internal auditors. The role of understanding good governance can be one of the constructs that is the solution to this problem. This understanding corresponds to the construction of stewardship theory, where service to the organization is an obligation. On the other hand, the quality of the auditor's work is in an independent and trusted report, so the potential for conflict of interests is unprecedented.

This study will investigate the commitment of internal auditors in the scope of religious-based higher education in Indonesia. how commitment can affect auditor independence and integrity is the construction of this study. Furthermore, good university governance understanding is proposed as a moderating variable for the relationship between commitment and auditor independence. The relationship construction in path analysis will test the direct and indirect relationships of the above variables. Finally, this study also tries to clarify whether auditor independence and integrity have a recursive or quadratic relationship. Theory, method formulation, and results will get their own portion of discussion.

## THEORETICAL REVIEW

Stewardship theory describes a situation or condition where management is not motivated by individual goals but rather puts the interests of the organization first (Davis et al., 1997). The theory assumes that there is a strong relationship between satisfaction and organizational success. Organizational success represents the utility maximization of the principals (society and government) and the management (Freeman, 2015; Phillips et al., 2017), thus maximizes the personal interests of individuals. This theory is designed for researchers to examine situations where managers in organizations as stewards can be motivated to act in the best way for their principals (Albanese et al. 1997).

The stewardship theory can also be applied to accountability studies in public sector organizations such as governments and other not-for-profit organizations (Davis et al., 1997). Since the beginning of its development, public sector organization accounting has been prepared to meet the information needs for the relationship between stewards and principals (Jones, 2010). Accounting as a driver of financial information (Adekoya et al., 2020), runs transactions towards increasingly complex system, followed by the myriad growth of specializations. The development of public sector organizations, increases accountability demands on public sector organizations (Woods, 2009). As a result, principals are having difficulties to carry out their own management functions (Gibson, 2012).

Organizational commitment according to Eisenberger et al. (1990, 1999) is a psychological construct that characterize of the relationship between organizational members and their organization. This statement represents a psychological factor that can affect a person's performance (Fitriani & Wulandari, 2021). Organizational Commitment is defined as the relative strength of individuals in identifying their involvement in the organization (Allen & Meyer, 1990; Mowday et al., 1979).

Organizational commitment is an attitude that shows employee loyalty and is a continuous process of how a member of the organization expresses their attention to the success and goodness of the organization. Thus, organizational commitment can be understood as a loyalty of organizational members and gives birth to positive actions for the organization to achieve success (Mathieu & Zajac, 1990). It can be also interpreted as the relative strength of individuals in identifying their involvement in the organization (Saks, 2006).

Aranya and Ferris (1984) posit that organizational commitment is a combination of three attitudes, namely, a sense of identification with organizational goals, a sense of involvement with organizational tasks, and a sense of loyalty to the organization and behavior. The existence of organizational commitment of employees will have a positive influence on the organization because of the sense of belonging to the organization.

Someone who is committed to their organization is someone who has loyalty and a sense of pride in their organization so that they have the desire to work and complete their tasks properly (Ghorbanpour et al., 2014). Apart from being an exogenous variable for auditor performance, this variable is also endogenous for independence, competence and understanding of good governance. The Good Governance is a set of rules that define the relationship between stakeholders, managers, creditors, the government, employees, and other internal and external shareholders in respect to their rights and responsibilities, or the system by which companies are directed and controlled (Zaman et al., 2018). The above quote can be interpreted that Good Governance is a set of rules that this seemingly-non-binding notion assume the upheaval of the stakeholders' rights and obligations (Freeman, 2015; Laplume et al., 2008).

#### *Commitment, Independence, and Integrity of Internal Auditors*

The value of auditing depends heavily on the public's perception of the auditor's independence (Subott et al., 2004). This independence reflects an impartial attitude towards anyone, not contradictory, cannot be controlled by others or can be interpreted as an honest attitude in providing an opinion on the fairness of financial statements (Cao et al., 2020; Minh Duc et al., 2019; Tepalagul & Lin, 2015). Auditors who have a high independence attitude in providing opinions on the fairness of financial statements are positive influence to other peer auditors (Agrawal & Chadha, 2005; Frankel et al., 2002). Research on the effect of organizational commitment on independence has been well-supported (Dellaportas et al., 2012; Gendron et al., 2006; Kaplan & Whitecotton, 2001). Commitment's relationship with integrity is still elusive, with some authors have developed the sense of particular investigation (Gaa, 2006; Nasution & Östermark, 2012). These conversations lead to the hypothesis formulation in numbers.

*Hypothesis 1: Commitment of Auditors to home organization is bad for their independence*

*Hypothesis 2: Commitment of internal auditors is bad for their integrity*

*Hypothesis 3: There is a form of indirect relationships from commitment, independence and integrity*

#### *Quadratic Conceptualization of Independence-Integrity Relationships*

Independence can be interpreted as taking an unbiased point of view (Subott et al., 2004). Auditors must not only be independent in disclosed fact, but also independent in appearance (Reynolds & Francis, 2000). Independence in fact, exists when the auditor is truly able to maintain an unbiased attitude throughout the audit, while independence in appearance is safeguarding other interpretations of the opinions expressed (Tepalagul & Lin, 2015). Independence also means that there is honesty in the auditor in considering the facts and there is an objective

and impartial consideration in the auditor in formulating and expressing his opinion. Independence is an aspect of accountant professionalism, especially in shaping high personal integrity (Dellaportas et al., 2012). The potentiality of recursive relationships is presented as they could refer to the same attributes (Chen et al., 2013), and emerge in the relationship formulation.

*Hypothesis 4: In the context of auditors, Independence is another form of Integrity, thus creating a loop of relationships*

#### *Good University Governance Understanding*

The principles of good governance, internal control, and organizational commitment on public sector performance are fundamental in the representation of government quality (Rothstein & Teorell, 2008). Previous results showed that understanding the principles of good governance and internal control have an effect on organizational commitment both simultaneously and partially (Preuss, 2010; Suzuki & Hur, 2020). Bhagat et al. (2001) state that company with an independent chairman does not necessarily mean that the company performs better than other companies. Meanwhile, many commentators and investors fully believe that "monitoring the board", are critical for good corporate governance (Beasley, 1996). These ideas lead to the hypothesis formulation.

*Hypothesis 5: Good university governance is helping to negatively reshape the overcommitment to home organization upon internal auditors' independence*

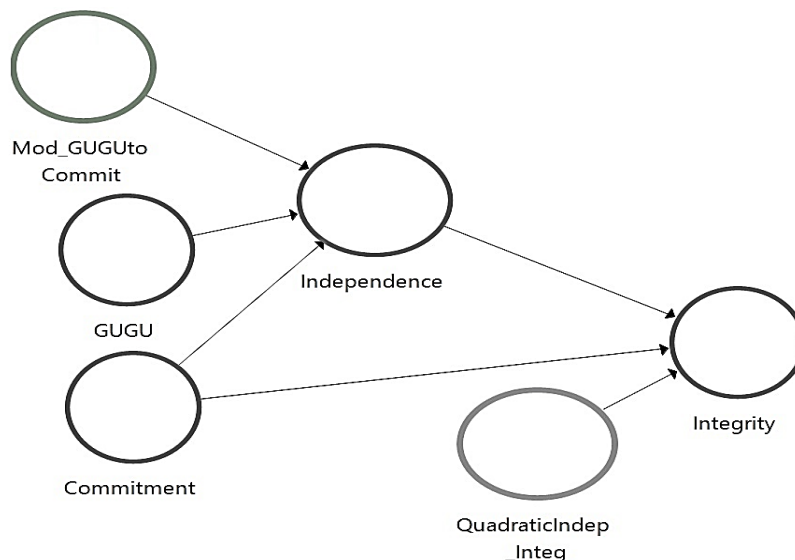


Figure 1. Proposed Conceptual Model

## **METHODOLOGY**

This research maximizes efforts to get an explanation of the phenomenon of organizational behavior in the context of internal auditors using a quantitative approach. With an explanatory causality design, this study designs a structural

method to map the formulation of research variables and indicators in a cross-section data scheme. This approach is selected because it corresponds to the research efforts to get a comprehensive picture of the phenomenon of commitment and the potential adverse effects on the inner-data quality of internal auditors. The data collects responses from internal auditors in public Islamic universities throughout Indonesia, under the jurisdiction of the Ministry of Religious Affairs, Indonesia. Table 1 reflects the description of the distribution of data obtained in this study.

The population of this study is internal auditors who serve in higher-education institutions. They are generally under the internal supervisory unit institution with a total of 315 people (Data Mapping of SPI-Indonesia, 2021). Based on Yamane's sampling formula (1967), 176 samples are the minimum threshold for research data. The researcher then attempted to distribute the questionnaire to all prospective respondents; however, only 137 people were willing to complete the questionnaire. This figure certainly does not meet the above rules, but it can still be effectively used by referring to the Hair et al. (2020), of 10 times the number of effective arrows pointing toward dependent variables. Based on the arrow direction in figure 1, the minimum sample is 60 people. On the other hand, there are 11 indicators in total that form constructs in this study, indicating 110 minimum samples in the investigation. Based on the elaboration above, the sample of this study can still get justification in the study. This sample size can also still be reviewed based on the statistical tools used.

Table 1. Demographic Descriptions

Characteristics	Frequency	%
<b>Sex</b>		
Male	80	58
Female	57	42
<b>Ages</b>		
<30	68	50
30-45	63	46
> 45	6	4
<b>Education</b>		
Undergraduate	78	57
Master	43	31
Doctor	16	12
<b>Current Positions</b>		
Head of Internal Audit	56	40.87
Secretary of Internal audit	51	37.22
Members	30	21.89

Source: Collected Responses.

This research maximizes the use of the partial-least-square structural-equation-modeling (PLS-SEM) method, using Smartpls 3 software. This choice is

based on the fact that the sample is not large, due to the uniqueness of the data source. This method provides results by measuring the difference in variance of the data, to construct a regression analysis of the relationship between exogenous and endogenous variables. Due to the nature of this method, this research tool is classified as non-parametric statistics.

The use of PLS-SEM requires the construction of two stages in data processing. Firstly, outer model measurements are a compilation of research data quality reviews, based on the fulfillment of loading factors, convergent validity, discriminant validity, and the absence of collinearity problems. If all of the above conditions are met, the second step is an investigation of the inner model, namely an inferential statistical review to confirm the research hypothesis formulation. The research results will get a theoretical and implicative discussion.

## RESULTS

This study constructs the relationship between variables in the structural model by utilizing the PLS-SEM method. To obtain results that meet statistical rules, the fulfillment of discriminant validity will be reported from the Heterotrait-Monotrait test (HTMT). The choice of this method, compared to other tools, e.g., Fornell-Larcker or cross-loading, is due to the rigidity of the test compared to those two methods, as shown in Table 2. Henseler et al. (2015) claim that this method is superior in providing the validity of the study, despite the two predecessors are more well-known for the PLS-SEM.

Table 2. The Discriminant Validity of Heterotrait-Monotrait Test

Variables	Commitment	GUGU	Independence	Integrity	Mod.
Commitment					
GUGU	0.613				
Independence	0.899	0.449			
Integrity	0.902	0.600	0.767		
Mod_GUGUtoCommit	0.154	0.059	0.263	0.070	
QuadraticIndep_Integ	0.600	0.203	0.753	0.418	0.242

Source: Adapted Smartpls 3 Output

The HTMT test requires a value below 0.9 to be declared discriminant valid. One of the highest scores in the HTMT test is 0.902, and indicates non-fulfillment of the above requirement, but because the difference is relatively small, the test continues by presenting table 3, related to loading factor information, variance inflation factor (VIF) for multicollinearity tests, Cronbach's alpha, rho alpha, composite reliability (CR), and average variance extracted (AVE). As these statistical tests are critical for employing PLS-SEM, the minimum acceptance of the proposed model must satisfy the requirement (Hair et al., 2014). Some of the tests are interchangeable with other measures, e.g., the alpha can be substituted with the rho a, CR, or the researcher can make benefit from the more superior measures like AVE.

Table 3. Summary of Quality Tests for Outer Model

Variables	Scales	Loading	VIF	Alpha	rho_A	CR	AVE
Commitment	Commit1	0.778	1.322	0.599	0.605	0.79	0.558
	Commit2	0.799	1.356				
	Commit3	0.656	1.100				
GUGU	GUGUndr1	0.906	2.097	0.839	0.886	0.924	0.859
	GUGUndr2	0.947	2.097				
Independence	Indep1	0.873	1.999	0.794	0.825	0.879	0.709
	Indep2	0.910	2.346				
	Indep3	0.733	1.443				
Integrity	Integr1	0.855	2.080	0.878	0.881	0.925	0.805
	Integr2	0.936	3.621				
	Integr3	0.899	2.745				

Source: Adapted Smartpls 3 Output

Statistical output shows that all variables and data meet the criteria set. This result can be seen from the loading factor above 0.7, the collinearity value (VIF) above 0.2 and below 5. The alpha value also shows quite good results, above 0.7 except for the commitment variable. Hair et al. (2014) state that if changes to the indicator do not increase the alpha value, then deleting the indicator is not necessary. On the other hand, the test results using composite reliability, and AVE-notably more stringent than alpha-show results that support the overall quality of the data. This research data also does not show symptoms of common-method biases (Podsakoff et al., 2003), as the VIF data is below 3. The outer model testing output provides the flexibility to conduct inferential statistical testing as shown in figure 1, and table 4. although there are some tests that do not meet the criteria, but this weakness can be covered with other sampling criterion, so as not to sacrifice data quality.

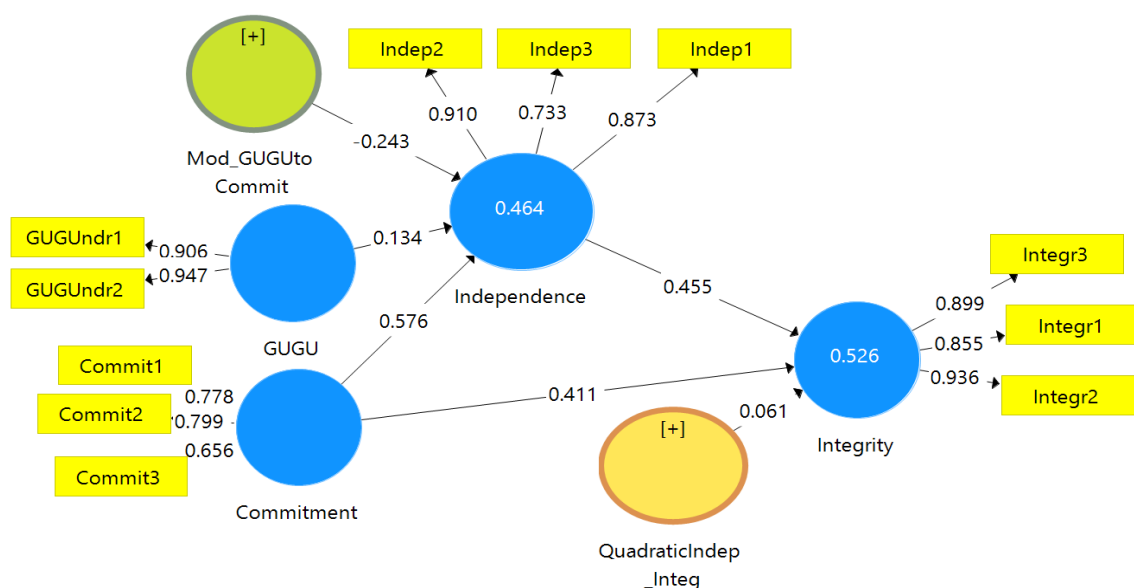


Figure 1. Representation of Effect size  
Source: Smartpls 3 Output



Tabel 4. Summary of Investigated Relationships

Hypotheses	Effects	t-statistics	P-scores
Commitment -> Independence	0.576	8.838	0.000
Commitment -> Integrity	0.411	5.506	0.000
Independence -> Integrity	0.455	4.462	0.000
Commitment -> Independence -> Integrity	0.262	3.937	0.000
GUGU -> Independence	0.134	2.054	0.040
Mod_GUGUtoCommit_Indep	-0.243	4.389	0.000
QuadraticIndep_Integ	0.061	1.311	0.190
R2 to Independence		0.464	
R2 to Integrity		0.526	

Source: Adapted Smartpls 3 Output

Based on statistical output information through bootstrapping and path coefficient testing in PLS-SEM, the results indicate the acceptance of all research hypotheses except for the quadratic relationship between independence and integrity. This result provides information that a linear path emerges from the two variables. All findings will be discussed.

## DISCUSSION

The results of this study reveal that the organizational commitment has a positive and significant effect on auditor independence working in the Ministry of Religious Affair, Indonesia. This finding confirms the formulation of hypothesis 1. The better the internal auditor's independence, the more committed the internal auditor will be to his organization (Gaa, 2006; Kaplan & Whitecotton, 2001). This independence attitude is an attitude that is impartial, not contradictory and cannot be controlled by others and is honest in all matters (Subott et al., 2004). An auditor can be said to have an attitude of commitment to his organization if he feels completely involved in the process of running the organization (Gendron et al., 2006). This formulation has been well-established in current literatures.

Auditors who are committed to carrying out their duties and responsibilities in their organization will provide the best integrity in providing fair reports, as confirmed in hypothesis 2. This is also reinforced by studies which suggest that auditor commitment has a positive effect on their integrity (Gaa, 2006; Nasution & Östermark, 2012). This finding is in line with management theory that the attitude of auditors who are not motivated by individual goals will encourage auditors to be impartial other than to the organization or institution (Albanese, et al. 1997; Davis et al., 2010; Maliah et al., 2015). This finding reinforces one of the neglected conversations in the current study, as the relationships among these constructs are still underrepresented. This finding illuminates the potential exploration in the organizational behavior science.

The results of this study reveal that independence has a positive and significant effect on the integrity of internal auditors in the Indonesian Islamic public university. The better the independence of internal auditors, the higher

the integrity of internal auditors (Chen et al., 2013; Dellaportas et al., 2012; Gaa, 2006). This shows that internal auditors who maintain their independence in carrying out the audit process will not be influenced by other parties in safeguarding the quality audit results as their performance indicators, confirming hypothesis 3. Furthermore, the results of this study can be explained that independence is an important aspect of auditor professionalism, especially in shaping high personal integrity (Gendron et al., 2006).

This study also explores the potentiality of recursive/quadratic relationships among the independence and the integrity. The statistical revelation rejects the formulation of hypothesis fourth, meaning that the relationships of the two constructs are linear. The researcher places this statistical investigation as the two notions may represent the same agenda of ideal representation of audit works. However, the current explored relationships do not support the logical preposition; thus, it can, yet, settle the prediction. Further works can help to levitate the understandings.

The result of the fifth hypothesis formulation reveals that understanding Good Governance has a negative and significant effect on the organizational commitment as a moderator. The better the internal auditor's understanding of Good Governance, the more committed the internal auditor will be to his organization (Di Bella & Al-Fayoumi, 2016; Rothstein & Teorell, 2008). A good understanding will greatly assist the auditor in supporting work in his organization (Grindle, 2004). While commitment is often deemed as positive, overcommitment is associated with unethical conducts (Sims, 1992). Thus, by understanding more about the organizational governance, the internal auditor can decrease the overcommitment to the organization, as evident in the finding. This notion is still discussed as further comprehension is still required for this line of relationships, apart from the acceptance of the fifth hypothesis. The stewardship theory asserts that the interests of the organization are the top priority (Donaldson & Davis, 1991). The reports of auditors can damage the university image, moreover a religious-based institution. Thus, good organizational governance has to align the vision and mission of the institution in retrospect of the auditors' independence. The results of this moderating analysis support the fact that auditors' independence have to be uphold. management will tend to do what is best for the organization because the interests of the organization are to the best and credible reports, stemming from the auditor freedom in determining proper methods in audit assignments. The auditor commitment must presents in their work or disclosure quality (Meyer et al., 2002).

Auditors who have a high commitment attitude at work will show a loyal and positive attitude and feel that their involvement is needed in the running process of the organization. On the other hand, auditor loyalty is given to providing reports that are independent and have integrity, instead of just obeying superior orders. These two conditions are a real phenomenon, especially for internal auditors in public administration. In line with Stewardship Theory, auditors who have an independent attitude will be committed to carrying out their duties and responsibilities in the organization where they work. Over-

commitment should not be a shackle for auditor independence and integrity, thus becoming a real differentiator in the discussion of organizational behaviour in public institutions.

## FURTHER STUDY

PTKIN leaders need to encourage all auditors to always maintain and improve their independence and integrity. Organizational commitment should not be generalized between one position and another. Because the highest commitment of internal auditors lies in maintaining the quality of disclosure of the organization's financial management, which requires maximum independence and integrity. When the auditor's report is negative for the organization, this finding must be addressed as a way to improve the quality of organizational governance, furthermore religious-based public institutions. Not surprisingly, good university governance understanding is able to curb the excessive commitment of internal auditors. Further research can compare differences in the work structure of public organizations with religious and professional backgrounds. The phenomenon of background religious understanding, and organizational culture can be an interaction factor that is worth discussing. Comparative studies across cultures and geographies also have the potential to produce interesting information.

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