

The Effect of Turnover Intention, Locus of Control, Audit Fee, Work Motivation on the Performance Quality of Medan City Public Accountant Firm

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Abstract. Tujuan dalam penelitian adalah untuk mengetahui pengaruh tingkat turnover intention, locus of control, fee audit, motivasi kerja terhadap kualitas kinerja auditor di Kantor Akuntan Publik (KAP) Kota Medan tahun 2021. Pemilihan sektor pada penelitian ini dikarenakan pada kondisi persaingan yang sangat ketat seperti sekarang ini, auditor harus selalu mempertahankan kinerjanya agar kualitas audit tetap terjaga. Auditor harus melakukan pekerjaan sesuai dengan standar profesional sehingga kepercayaan terhadap auditor bisa dipertahankan. Data yang digunakan bersumber dari data kuantitatif berupa penyebaran kuesioner. Populasi yang digunakan dalam penelitian ini adalah Kantor Akuntan Publik Kota Medan yang berjumlah sebanyak 21 KAP, dengan menggunakan teknik Simple Random Sampling maka sampel yg didapatkan sebanyak 50 auditor yang tersebar dalam 5 KAP Kota Medan. Hasil penelitian menunjukkan bahwa locus of control, fee audit dan motivasi kerja berpengaruh positif dan signifikan terhadap kualitas kinerja auditor di KAP Kota Medan. Sedangkan turnover intention berpengaruh negatif dan tidak berpengaruh secara signifikan terhadap kualitas kinerja auditor di KAP Kota Medan. Tetapi semua variabel berpengaruh secara simultan.

Keywords: Turn Over Intention, Locus of Control, Audit Fee, Motivasi Kerja, Kualitas Kinerja

Abstract. The purpose of this study is to determine the effect of turnover intention, locus of control, audit fees, and work motivation on the quality of auditor performance at the Medan City Public Accounting Firm in 2021. The choice of the sector in this study is due to very tight competition conditions like now. In this case, the auditor must always maintain their performance so that audit quality is not compromised. Auditors must perform work by professional standards so that trust in the auditor can be maintained. The data used is sourced from quantitative data in the form of questionnaires. Using the Simple Random Sampling technique, a sample of 50 auditors was drawn from five Medan City KAPs. The results showed that locus of control, audit fees, and work motivation had a positive and significant effect on the quality of auditor performance at KAP Medan City. Meanwhile, the turnover intention has a negative effect and does not significantly affect the quality of auditor performance at KAP Medan City. But all variables are affected simultaneously.

Keywords: Turnover Intention, Locus of Control, Audit Fees, Work Motivation, Quality Performance

Introduction

Economic development in an area is supported by various factors that operate in it. One of these factors comes from the auditor. Auditors must always maintain their performance so that audit quality is maintained. Auditors have certain qualifications for conducting audits of financial statements and activities of a company or organization. According to Farida et al., (2016), an audit is a series of processes carried out by auditors to obtain accurate evidence regarding the economic activities of an entity. A company in this case needs audit services, especially for companies that have gone public. Of course, it is expected that the resulting audit is a quality audit to facilitate economic decision-making for companies and related parties.

Various factors can affect audit quality. Therefore, it is necessary to research the effect of turnover intention, locus of control, audit fees, and performance motivation on the quality of audit performance. These variables were chosen because they were considered important for the auditor to have. Restu Agusti dan, (2013) define auditing as a process to reduce the misalignment of information that exists between managers and shareholders. For that, we need a third party (a public accountant) who can give confidence to investors and creditors that the financial statements presented by management can be trusted. In carrying out his audit duties, an auditor must be guided by the audit standards set by the Indonesian Institute of Certified Public Accountants (IAPI), namely general standards, fieldwork standards, and reporting standards.

The Public Accounting Firm (KAP) has developed an important standard that will guide the audit process. Quality Control Standards for Public Accounting Firms (KAP) guide public accounting firms in carrying out quality control of services produced by their offices by complying with various standards issued by the Board of Professional Standards for Public Accountants of the Indonesian Institute of Certified Public Accountants (DSPAP IAPI) and the Accountants Compartment Code of Ethics. publicly published by IAPI.

To produce good audit quality, an auditor must be professional to reduce the level of turnover intention, which means the auditor's intention to leave his job at that time. One of

the causes of turnover intention is the audit fee, which is not covered by the services provided by the auditor. Audit fees also affect the quality of audit performance, where audit fees are the amount of payment for services that have been provided by the auditor to the auditee.

To find out the behavior of accountants under various conditions such as decision making and knowing the failures and successes obtained can be called locus of control Luthans, (2011). A greater locus of control is internal, has responsibility for the results of the actions it takes, and improves results that are not optimal. On the other hand, people with a greater external locus of control will appoint other people or circumstances as responsible for their fate, and there will be no improvement in the results of their actions. The fact is that 90% of failures are due to self-excuse. The locus of control is closely related to feelings of self-esteem. When success or failure is attributed to internal factors, success creates a sense of pride and increases motivation. Meanwhile, failure will reduce self-esteem. Failing at uncontrollable tasks results in feelings of shame or anger. So it can be concluded that the locus of control has a significant influence on career maturity.

Likewise, the amount of the audit fee set by the public accounting firm is one of the interesting objects to be studied. This is because the policy of determining the audit fee by the public accounting firm is one of the quality aspects of the public accounting firm. So that the audit assessment of the information presented by management is carried out freely and impartially, the company uses the services of a public accountant. The fee issue is a dilemmatic problem where, on the one hand, the auditor must be independent in giving his opinion, but on the other hand, the auditor also receives compensation from the client for the work he does. Public accountants are professional services. Therefore, the company must provide fees to public accountants who perform audit services (external auditors) on their financial statements. Fees are a source of income for public accountants.

Circumstances like this can result in unfair KAP competition so that they can reduce their working hours at the accounting firm so that the margins obtained remain normal according to their level. From a negative point of view, competition between KAPs will result in decreased audit quality DECCA FARINNA, (2019). Employee work motivation is not

always in good condition, it is necessary to make efforts to increase work motivation when employee work motivation decreases. Increasing employee motivation can be done by paying attention to and meeting the needs of employees and appreciating the results of their work. Low or poor work motivation will harm the institution because with low work motivation the achievement of institutional goals will be delayed. The importance of motivation is what causes, distributes, and supports human behavior so that they are willing to work hard and enthusiastically to achieve optimal results. Therefore, work motivation is an important thing that must be owned by employees.

In addition, audit quality is a very important part of presenting the audit report. For the auditee to be satisfied with the work of an auditor, good auditor attitudes are needed to produce good audit quality. Quality audit results will show good auditee financial management. Good auditee financial management must be supported by professional auditors to produce good audit quality as well, because if the auditor has low quality, there may be errors or fraud during the process of auditing financial statements. If in examining the financial statements, the auditor finds misstatements or finds fraud that occurs in the financial statements, the auditor must report them according to what happened. To produce a good audit quality, an auditor must be professional to reduce the level of turnover intention. One of the causes of turnover intention is the audit fee that is not by the services provided by the auditor. The audit fee also affects the quality of audit performance, where the audit fee is the amount of payment for the services provided by the auditor to the audit.

It is suspected that the decline in quality stems from the attitude of the auditors, where the auditors should have a good quality performance to convince companies of the quality of the KAP. So the auditor seeks to apply good quality. Because the existing conditions and problems require KAP in Medan to implement strategies to improve the quality of the performance of the auditors by reducing the level of turnover intention, being more self-controlled to think and act positively, providing rewards that are by the performance of the auditors, and also increasing the performance motivation of the auditors.

Research methods

This study used a quantitative approach to gather data. A quantitative research method is a sort of research in which the specifications are methodical, planned, and structured from the beginning of the research process until the final study design is created. A quantitative research technique can be defined as follows: This study was conducted using the straight random sampling technique, which involved picking numerous auditors at random from among 21 Medan City public accountants, and only five KAPs volunteered to be sampled as research subjects. Afterwards, a total of 50 respondents who were willing to complete the questionnaire were selected..

Table 1. Sample List of Public Accounting Firms in Medan City

No	Public accounting firm	KAP address	Sample
1	KAP Drs. Katio and Partners	Jl. Sei Musi No. 31(061)4157460	5
2	KAP Afrizar Pane, CPA	Setia Budi Business Point Complex Block CC-06(061)8218300	15
3	KAP Syamsul Bahri, MM, Ak and Partners	Jl. Setia Budi, Komplek Setia Budi Point C-8(061)8228282	15
4	KAP Fachruddin and Mahyuddin	Jl. Brig. Jend. Katamso No. 20G (061)4518891	10
5	KAP Drs. Happy Sinuraya and Partner(Center)	Jl. Railway station No. 3-4(061)4528720	5
Totals :			50

Source: Processed Data

Before testing the hypothesis, the classical assumption model is first tested. Classical assumption test includes normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test. This research uses multiple regression analysis model using SPSS application program.

Results and Discussion
Descriptive statistics

Table 2. *Descriptive Statistics*

	N	Minimum	Maximum	mean	Std. Deviation
Turnover Intention	50	23	42	33.36	4,561
Locus of Control	50	29	45	36.76	3,497
Audit Fee	50	30	42	35.34	3,323
Work motivation	50	30	50	37.28	4,802
Auditor Performance Quality	50	30	50	39.74	4,110
Valid N (listwise)	50				

Source: Processed Data

Table 2 shows that the turnover intention variable (X1) has a sample of 50, with a minimum value of 23, a maximum of 42, an average value of 33.36, with a standard deviation of 4.561. The locus of control variable as X2 has a sample of 50, with a minimum value of 29, a maximum of 45, an average value of 36.76, and a standard deviation of 3,497. The audit fee variable X3 has a sample of 50, with a minimum value of 30, a maximum of 42, an average value of 35.34, with a standard deviation of 3.323. The work motivation variable (X4) has a sample of 50, with a minimum value of 30, a maximum of 50, an average value of 37.28, with a standard deviation of 4.802. The auditor's performance quality variable Y has a sample of 50, with a minimum value of 30, a maximum of 50, an average value of 39.74, with a standard deviation of 4.110.

Classic assumption test
Normality test

Table 3. Kolmogrov-Smirnov . Normality Test Results

		Unstandardized Residual
N		50
Normal Parameters ^{a,b}	mean	,0000000
	Std. Deviation	2.13458634
Most Extreme Differences	Absolute	,116
	Positive	,116
	negative	-,067

Test Statistics	,116
asyp. Sig. (2-tailed)	,088 ^c
Source: Processed Data	

Table 3, the results of the Normality Test using the Kolmogrov-Smirnov show a Sig value of $0.088 > 0.05$ which indicates that the data is normally distributed.

Multicollinearity Test

Table 4. Multicollinearity Test

Model	Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
	B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1 (Constant)	1.374	4,131		,333	,741		
Turnover Intention	-,155	0.079	-,172	-1,970	0.055	,784	1.275
Locus of Control	,514	,107	,438	4,800	,000	,721	1.386
Audit Fee	,335	,160	,271	2.090	.042	,357	2,800
Work motivation	,344	,110	,401	3,135	,003	,366	2,735

Source: Processed Data

Table 4 shows the Tolerance value of the independent variable as turnover intention (X1) 0.784, locus of control (X2) 0.721, audit fee (X3) 0.357, work motivation (X4) 0.366 so that the overall data > 0.10 . While the VIF value of each independent variable as turn over intention (X1) 1.275, locus of control (X2) 1.386, audit fee (X3) 2.800, work motivation (X4) 2.735 so that the overall data < 10.00 . So the whole data is free from multicollinearity.

Heteroscedasticity Test

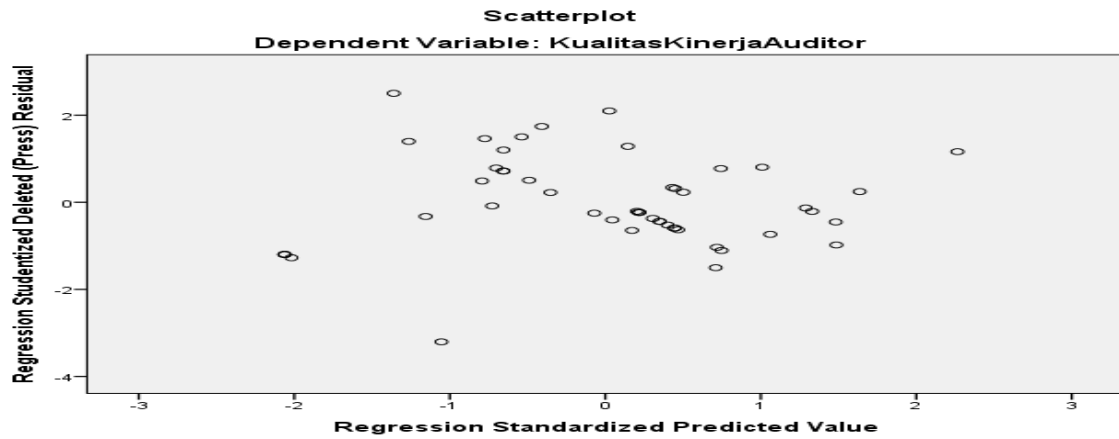


Figure 1. Scatter Plot Test Results

From Figure 1, it can be seen that the data spreads above and below the number 0, the points do not only gather above or below, the spread of data points does not form a wavy pattern that widens then narrows and widens again, and the spread of data is scattered or not patterned. . So the data above is declared free from heteroscedasticity.

Table 5. Glejser Test Results

Model	Unstandardized Coefficients		Standardized Coefficients Beta	T	Sig.
	B	Std. Error			
1 (Constant)	8,083	2,182		3,704	,001
Turn Over Intention	-,013	,042	-,048	-,317	,752
Locus of Control	-,004	0,057	-,010	-,065	,948
Audit Fee	-,159	,085	-,417	1,878	,067
Work motivation	-,005	0,058	-,019	-,087	,931

Source: Processed Data

Table 5 shows the significant value of turn over intention (X1) $0.752 > 0.05$, locus of control (X2) $0.948 > 0.05$, audit fee (X3) $0.067 > 0.05$, work motivation (X4) $0.931 > 0.05$.

So from the Gletjer test results it is stated that the data above is free from the problem of heteroscedasticity.

Autocorrelation Test

Table 6. Autocorrelation Test Results with Runs Test

	Unstandardized Residual
Test Value ^a	-,47317
Cases < Test Value	25
Cases >= Test Value	25
Total Cases	50
Number of Runs	20
Z	-1,715
asyp. Sig. (2-tailed)	,086

Source: Processed Data

From the results of the run test, the Asymp value. Sig. (2-tailed) of 0.086 which means $0.086 > 0.05$, it can be concluded that there is no autocorrelation symptom.

Multiple Linear Regression Analysis

Table 7. Multiple Linear Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	T	Sig.
1 (Constant)	1.374	4,131		,333	,741
Turn Over Intention	-,155	0.079	-,172	-1,970	0.055
Locus of Control	,514	,107	,438	4,800	,000
Audit Fee	,335	,160	,271	2.090	.042
Work motivation	,344	,110	,401	3,135	,003

Source: Processed Data

$$Y = 1.374 - 0.155X_1 + 0.514X_2 + 0.335 X_3 + 0.344 X_4 \dots\dots\dots 1)$$

The explanation of multiple linear regression above is: 1) The constant (a) is 1.374,

which means that if the variable value of turn over intention, locus of control, audit fees and work motivation is zero, then the value of the quality of the auditor's performance is 1.374. 2) The coefficient of turn over intention (X1) is -0.155, this means that there is a negative influence between turn over intention and the quality of the auditor's performance. If the turnover intention increases by 1 unit, the quality of the auditor's performance will decrease by 0.155. 3) The locus of control coefficient (X2) is 0.514, this means that there is a positive influence between the locus of control and the quality of the auditor's performance. If the locus of control increases by 1 unit, the quality of the auditor's performance increases by 0.514. 4) The coefficient of the audit fee (X3) is 0.335, this means that there is a positive influence between the audit fee and the quality of the auditor's performance. If the audit fee increases by 1 unit, the quality of the auditor's performance will increase by 0.335. 5) The coefficient of work motivation (X4) is 0.344, this means that there is a positive influence between work motivation and the quality of auditor performance. If work motivation increases by 1 unit, the quality of auditor performance increases by 0.344.

Hypothesis Determination Coefficient

Table 8. Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,855 ^a	,730	,706	2,227

Source: Processed Data

Table 8 it can be concluded that the coefficient of determination (R Square) is 0.706, this shows that 70.6% of the variation in the auditor's performance quality variable (Y) can be explained by the variable turn over intention (X1), locus of control (X2), audit fee (X3), work motivation (X4). While the remaining 29.4% are other independent variables that are not explained in this study.

Simultaneous Hypothesis Testing (F Test)

Table 9. F Uji test

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	604.354	4	151,088	30,452	,000 ^b
Residual	223,266	45	4,961		
Total	827,620	49			

Source: Processed Data

Table 9 above, degrees of freedom 1(df1)= k-1 = 5-1 = 4, and degrees of freedom 2(df2) = nk-1 = 50-4-1=45, where n= number of samples, k= the number of variables, then the value of Ftable at the 0.05 significance level of confidence is 2.58. The results of hypothesis testing obtained that the Fcount value of 30.452 is greater than Ftable of 2.58 with sig. 0.000 < 0.05. So it shows that Ho is rejected and Ha is accepted. Thus, turn over intention (X1), locus of control (X2), audit fees (X3), work motivation (X4) simultaneously (together) have a positive and significant effect on the auditor's performance quality variable (Y) at the Accounting Firm. Public (KAP) Medan City.

Partial Hypothesis Testing (T Test)

The partial hypothesis (T test) shows that: 1) X1: tcount < ttable, namely -1.970 < 2.01410 and Sig value > 0.05, which means that the variable T0 has no effect and does not affect the quality of auditor performance at the Medan City Public Accounting Firm (KAP) in 2021. 2) X2: tcount > ttable, which is 4.800 > 2.01410 and the value of Sig < 0.05, which means that the variable T0 has an effect and Sig on the quality of auditor performance at the Medan City Public Accounting Firm in 2021. 3) X3 : tcount < ttable i.e. 2.090 > 2.01410 and the value of Sig < 0.05, which means that the variable T0 has an effect and Sig on the quality of auditor performance at the Medan City Public Accounting Firm in 2021. 4) X4: tcount < ttable, namely 3.135 > 2.01410 and the value of Sig < 0.05, which means that the variable T0 has an effect and Sig on the quality of auditor performance at the Medan City Public Accounting Firm in 2021.

Discussion

The Effect of Turn Over Intention on the Quality of Auditor Performance

The results of partial hypothesis testing have t_{count} 1.970 and t_{table} 2.01410, then $t_{count} < t_{table}$ (-1.970 < 2.01410) and $sig. 0.055 > 0.05$. Stating that the hypothesis is rejected, namely that turn over intention partially has a negative and insignificant effect on the quality of auditor performance at KAP Medan City. Research results were in line with the opinion Jessica Natalia, (2017) that turn-over intention has a negative relationship with the quality of employee performance. Research that testing the effect of turnover intention on performance found that turnover intention has a negative effect on performance Srimindarti, (2010). According to the findings, the data given to the Auditor to us the research team, namely the results of the test of the hypothesis, show that the data quality of auditor performance at KAP Medan City is not significantly affected. The Turn Over Intention (X1) variable has a significant value greater than 0.05, which is the standard Sig. required for a Partial Statistical Test. Based on the comparison of these results, we can conclude that turnover intention has no significant effect on auditor performance quality at KAP Medan City.

The Effect of Locus Of Control on the Quality of Auditor Performance

The results of partial hypothesis testing have t_{count} of 4,800 and t_{table} of 2,01410, then $t_{count} > t_{table}$ (4,800 > 2,01410) and $sig. 0.000 < 0.05$. Stating that the hypothesis is accepted, namely that the locus of control partially has a positive and significant effect on the quality of auditor performance at KAP Medan City. In this case, it can also be proved by Nopriyanti et al., (2016) in his research on loci of control internal factors that affect the decline in quality of auditor performance and Hastuti, (2013) also stated that loci of control, which is owned by a related auditor, is significant with regard to declining audit quality.

Researchers get the results that exist in the findings in the field. The fact states that the data provided by the auditors to our team of researchers is the result calculation used. The partial hypothesis test shows In fact, the Locus of Control variable has a partial effect and also significant quality of auditor performance at KAP Medan City. We can conclude variable X2 has a partial effect due to results t_{count} on the locus of control variable (X2) being greater than the value of t_{table} , and the significant value on the locus of control

variable (X2) is less than 0.05, which is standard Sig., which is a partial statistical test requirement. Based on the result, we can conclude that the locus of control has an effect both positive and significant on Auditor Performance Quality at KAP Medan City.

Effect of Audit Fee on Auditor Performance Quality

The results of partial hypothesis testing have tcount of 2.090 and ttable of 2.01410, then tcount ttable ($2.090 > 2.01410$) and sig. 0.042 0.05. Stating that the hypothesis is accepted, namely that the audit fee partially has a positive and significant effect on the quality of auditor performance at KAP Medan City. This result is in line with that stated by Yuniarti, (2011) and Kurniasih & Rohman, A. (2014), who prove that audit fees have a significant effect on quality.

We researchers get results, which is in the findings in the field, in fact, states that the data which is given to the auditor, namely the results of calculations using the test. The hypothesis partially shows that in fact, the variable *Audit Fee* is significant to the quality of auditor at KAP Medan City. We can conclude variable X3 has an effect partially due to the fact that the result of the test on the Audit Fee variable (X3) is greater than the value of the table, and the significant value of the Audit Fee variable (X3) is less than 0.05, which is the standard Sig. test requirement. Based on the comparison of these results, we can conclude that the audit fee has a positive and significant effect. KAP Medan City Performance Quality Auditor.

The Effect of Work Motivation on the Quality of Auditor Performance

The results of partial hypothesis testing have tcount of 3.135 and ttable of 2.01410, then tcount ttable ($3.135 > 2.01410$) and sig. 0.003 0.05. Stating that the hypothesis is accepted, namely that work motivation partially has a positive and significant effect on the quality of auditor performance at KAP Medan City Belo et al., (2014) discovered findings that have an impact on work motivation and employee performance. High employee motivation will have a positive impact on the company and will affect the creation of organizational commitment Suseno, (2015).

Researchers get results in the field. The fact is that the data provided by the auditors to our research team, namely the results of calculations using a partial hypothesis test, shows that, in fact, the variable of work motivation partially affected and also significant the quality of auditor performance at KAP Medan City.

We can conclude variable X3 has a partial effect due to the fact that the results of the test on the variable "Motivation" (X4) are larger than the ttable value, and the value of "significant" on the variable "Motivation" (X4) is smaller than 0.05, which is the standard Sig., which is a statistical test requirement. Partial Based on the comparison of these results, we can conclude that work motivation has a positive and significant effect on performance quality auditor at KAP Medan City.

The results of partial hypothesis testing have tcount of 3.135 and ttable of 2.01410, then tcount ttable ($3.135 > 2.01410$) and sig. 0.003 0.05. Stating that the hypothesis is accepted, namely that work motivation partially has a positive and significant effect on the quality of auditor performance at KAP Medan City Belo et al. (2014) discovered findings that have an impact on work motivation and employee performance. High employee motivation will have a positive impact on the company and will affect the creation of organizational commitment (Suseno, 2015). Researchers get results in the field. The fact is that the data provided by the auditors to our research team, namely the results of calculations using a partial hypothesis test, shows that, in fact, the variable of work motivation partially affected and also significant the quality of auditor performance at KAP Medan City.

We can conclude variable X3 has a partial effect due to the fact that the results of the test on the variable "Motivation" (X4) are larger than the ttable value, and the value of "significant" on the variable "Motivation" (X4) is smaller than 0.05, which is the standard Sig., which is a statistical test requirement. Partial Based on the comparison of these results, we can conclude that work motivation has a positive and significant effect on performance quality auditor at KAP Medan City.

Conclusion

The results of partial hypothesis testing have tcount of -1.970 and ttable of 2.01410, then tcount ttable (-1.970 2.01410) and Sig. We can conclude that the X1 variable does not have a partial effect because the t-count results for the Turn Over Intention (X1) variable are smaller than the t-table value, and the significant value for the Turn Over Intention (X1) variable is greater than 0.05, namely the standard Sig., which is a partial statistical test requirement. The results of partial hypothesis testing have tcount of 4,800 and ttable of 2,01410, then tcount ttable 1 (4,800 > 2,01410) and Sig. We can conclude that the X2 variable has a partial effect because the tcount result on the locus of control variable (X2) is greater than the ttable value, and the significant value of the locus of control variable (X2) is less than 0.05, namely the standard Sig, which is a test requirement. Partial Statistics

The results of partial hypothesis testing have tcount of 2.090 and ttable of 2.01410, then tcount ttable (2.090 > 2.01410) and Sig. We can conclude that the X3 variable has a partial effect because the tally result in the Audit Fee variable (X3) is greater than the ttable value, and the significant value in the Audit Fee variable (X3) is less than 0.05, namely the standard Sig. The results of partial hypothesis testing have tcount of 3.135 and ttable of 2.01410, then tcount ttable (3.135 > 2.01410) and Sig. We can conclude that the X4 variable has a partial effect because the tcount results on the Work Motivation variable (X4) are greater than the ttable value, and the significance value on the Work Motivation variable (X4) is less than 0.05, namely the standard Sig which is a statistical test requirement Partial.

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