

Professionalism And Auditor's Performance : An Analysis of Gender Perspective

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Abstract: Nowadays many men and women have a profession as an auditor. This profession has a high pressure in terms of time and level of detail. Therefore this study aims to assess the effect of professionalism and organizational commitment to the performance of men and women auditor. And also, if those differences influence the performance of men and women auditor. Research sample are 103 auditors of Central and Regional Inspectorate. The result of the research shows that there are influence of both variables on the performance of the male and female auditors, and there are differences in the influence of both variables on the performance between the male and female auditors.

Keywords: Gender, Auditor, performance, professionalism, and the commitment organization

Date of Submission: 04-12-2017

Date of acceptance: 18-12-2017

I. Introduction

The general objective of the financial statement audit is to express an opinion on the fairness of the financial report on all material respects and in accordance with accounting principles generally accepted. The fair's statement to imply that the financial statements that have been through the audit process are more trustworthy rather than unaudited report. The financial statements that have been audited by the auditor are known as audited financial statements. In order to gain confidence in the financial statements, then the authorities such as the Capital Market Supervisory Agency (Bapepam) required audited financial statements for the companies listed on the Indonesian Stock Exchange (ISX). The Government requires audit on the financial statements of central and local government as well as banking required customer for submitting an audited report, if they want to get a loan. One form of accountability in local governance is the Regional Head obligation to submit financial statements to the Regional People's Representative Assembly (DPRD) and the general public after audited by the Supreme Audit Agency (BPK). BPK examine the financial statements of the central and regional government and issue the audit opinion. The audit opinion is the auditor's performance report on the audit of financial statements, whether financial statements audit report done by BPK or the enterprise's financial statements done by external auditor. The development of audit opinion on the Regional Government Financial Statements (LKPD) in provincial level in 2014, 76% of them gain unqualified rating and this is the best in the last 5 years. However, this condition has not been accompanied by the district (44%) and the city by (62%). Inspectorate auditor is an internal auditor of local government who served as contained in Article 4 of Regulation of the Minister of Interior No. 64 of 2007, which one of them is in charge of auditing and monitoring the implementation of government programs. If the implementation of audits and supervision of local government programs have been done well, then of course have an impact on the quality of LKPD presentation. However, LKPD audit opinion which has not been encouraging, especially in district and municipal level, it is necessary to question the professionalism of the performance of the audit or the inspectorate. This is relevant because the professionalism concerns reliability and expertise in performing the tasks. One that has professionalism means someone who has expertise in performing a task. Expertise and reliability in this professionalism will result in quality performance. Liu et al, (2015) showed positive effect between professionalism and performance and performance difference between professional and unprofessional people (Biggs and Mitroff, 2015). Professionalism is one of the requirements that must be met and is owned by an auditor where it will affect the physics and persistence in practicing a profession as an auditor (Lesmana and Machdar, 2015). According to Baotham (2007) auditor professionalism refers to ability and professional behavior. Abilities are defined as knowledge, experience, adaptability, technical capabilities, and technological capabilities, and allows the professional to additional factors such as transparency and accountability, it is essential to ensure public confidence.

Research related to auditor professionals with the auditor's performance has been studied by many researchers before, but research has been more directed to the professionalism influence on the performance of auditors (Nasrabadia and Arbabian, 2015;) But not much to examine whether there are differences in the effect on the performance of the auditor's professionalism among men and women auditors. This is important given

the number of women population are 52% of the number of men and the number of women who work as auditors at this time increases. Besides that culture plays a role in the audit adjustment (Chand, 2012; Alzeban, 2015). Culture in Indonesia required woman to take care the household and family, of course, this role would be a problem for women who work especially works as an auditor in terms of auditor profession has a particular high pressure mainly in terms of time flexibility and demands a high level of accuracy. Besides professionalism, organizational commitment also been studied in relation to the quality of the audit. Organizational commitment is a desire to remain a member of the organization. People who are committed have a strong desire to work hard to achieve organizational goals (Tolentino, 2015) so that people commitmen will result in success (Irefin and Mechanic, 2014) and good performance. Ghorbanpour et al (2014) showed that organizational commitment affects the performance of auditors. Inspectorate auditor organizational commitment is higher when compared to the external auditors which is proven by inspectorate auditor turn over are a smaller or relatively nothing compared with the external auditors. The inspectorate auditor commitment needs to be assessed in relation to the auditor's performance given some governments have not obtained unqualified opinion.

II. Theoretical Framework

2.1 Auditor Performance

The etymology of performance is job performance. Job performance is the result of someone's work achieved in carrying out the tasks assigned to him, based on skills, experience and sincerity as well astime. Esya (2008) defines auditor performance is work perform by an auditor in performing work tasks to achieve optimal results, which can be measured by objective factors (work and labor discipline) and subjective factor (an initiative, cooperation and loyalty). The dimensions and auditor according to Goldwasser (1993) are (1) the quality of work which includes quality in completion the work based on ability, skill and knowledge owned by the auditors; (2) The quantity of work, including total work that can be completed based on target and ability to utilize the facilities and infrastructure work; (3) timeliness is ability to finish work in time. Variables affecting auditor performance have been researched by many previous studies. The results of research that affect the performance of auditors can be divided into two, namely variables associated with external auditors and variables associated with internal auditors. External auditors are surrounding conditions that can affect the performance of auditors and internal auditors are conditions within the auditor. External variable auditor include: audit time pressure (Sari et al. 2016; Svanberg and Ohman, 2016), a period of time of the audit (Adeniyi and Mieseigha, 2013; Ghardiri et al 2015), audit fees (Hoitash et al, 2007; Corbella et al, 2015), Culture (Alzeban, 2015), Information Technology (Omonuk and Oni, 2015), quality of the partner (Wang et 2015), complexity of the audit (Alisa et al, 2015). Variables associated with such internal ethics (Bobek et al. 2015), Demographic (Abdolmohammadi, 2012), experience (Diaz et al, 2015; Cahan and Sun, 2015), Independence (Tepalagul and Lin, 2015), Competence (Baybutt, 2015), Motivation (Alisa et al, 2015), Knowledge (Hun and Kao 1999), organizational commitment (Ghorbanpour, 2014), professionalism (Dali and Mas'ud, 2014; Paino et al., 2011).

2.2 Professionalism

Professionalism broadly defined, refers to the behavior, purpose, or qualities that characterize or characterize a profession or professional people throughout the profession set rules or codes of conduct which define ethical behavior (professional) for members of the profession. The auditor's professionalism becomes so important to be applied in conducting the examination because it will have an effect on improving the auditor's performance. The reason for the high professional behavior of an auditor is the need for public confidence in the quality of services provided by the profession, regardless of the individual. For an auditor, it is important to convince clients and users of the financial statements of audit quality. With high professionalism of course the resulting audit products can be relied upon by those who need professional services. Professionalism is also an element of motivation that contributes to a person to have high performance tasks. It coincides with findings Darwanis et al. 2016 showed no positive effect professionalism premises n audit quality. Based on the description, then formulated the hypothesis as follows:

H1	:	Professionalism has a significant positive effect on Auditor Performance of male auditor.
H2	:	Professionalism has a significant positive effect on Auditor Performance of female auditor.

2.3 Organizational Commitment

Commitment to the organization is a person's likes or dislikes to the organization where he or she is working which shows his involvement in the organization. Each individual seeks an organization that can meet their needs and wants and enables maximum use or utilization of their skills and abilities. Organizational commitment is built on the trustworthiness of workers on organizational values, the willingness of workers to

help realize organizational goals and loyalty to remain a member of the organization. Organizational commitment will create a sense of belonging (*sense of belonging*) to the workers of the organization. If the worker feels that his soul is tied to existing organizational values then he will feel good about working, and provide the best performance and service for the organization he or she holds so that his performance can improve. It is in line with the results of Ghorbanpour et al. 2014 that there is a positive influence of the organizational commitment of the auditor with its performance. Based on the description, then formulated the hypothesis as follows:

H3	:	Organizational Commitment has a significant positive effect on the Performance of the male Auditor
H4	:	Organizational Commitment has a significant positive effect on the performance of the female auditor

2.4 Gender

According to Ritzer (2004) it seems irrefutable that one's gender - male Or female - biologically based. People are seen merely performing that behavior Grow from their biological look. Gender (*sexiness*) clearly an achievement; People need to act and talk in one way or another to make it look "manifold sex". Naqiyah (2005) argues that the term gender is used for the understanding of types Sex in a non-biological way, ie sociologically in which women are reconstructed As a gentle creature while the male as a mighty creature. P The same is also explained that gender is the difference of role, behavior, man's temperament And women by culture / society through interpretation of biological differences boy and girl. So gender, not acquired from birth but known through the process learning (socialization) of childhood - children to adults.

H5	:	There is a difference in the effect of Professionalism on the Performance of male and female Auditors
H6	:	There is a difference of influence of Organizational commitment to Performance of male and female Auditor

III. Research Methods

3.1 Samples

Samples are central and local inspectorate auditor. The research sample is determined by purposive sampling counted 103 auditors. Auditor inspectorate auditors center represented by the Office of General Inspectorate of Labor and Transmigration of 73 auditors and 30 auditors who represented regional inspectorate.

3.2 Operational Variables

Summary Measurement of variables can be seen in Table 3.1 below:

Table 3.1Operational Variables

Variable	Dimension	Indicator
Professionalism	Competency	1 Self readiness (P1)
		2 Capability in information technology (P2)
		3 Learning new things (P3)
		4 Mastery in auditing (P4)
	Dedication on work	1 Happy to see partner's dedication (P5)
		2 Feeling motivated (P6)
		3 Enthusiastic on developing the work (P7)
		4 Stay being an government accountant (P8)
	Social responsibility	1 This work is something important (P9)
		2 Proud to be government accountant (P10)
		3 Happy with this work (P11)
		4 This work is realization of loving the country (P12)
Organization commitment	Affective commitment	1 Proud working in this organization (KO1)
		2 Care with this organization (KO2)
		3 Emotional commitment (KO3)
		4 Organization ownership (KO4)
	Continuance Commitment	1 Working for fulfill daily needs (KO5)
		2 Need sacrifice to leave organization (KO6)
		3 Difficulties to find other job (KO7)
		4 Working until pension period (KO8)
	Normative Commitment	1 Loyalties (KO9)
		2 Ethical (KO10)

		3	Turn over (KO11)
		4	Feeling wisdom (KO12)
Auditor performance	Working qualities	1	Abilities to find distortion in financial (KA1) reports
		2	Abilities to report distortion (KA2)
		3	Abilities to make sure everything relevant with the regulations (KA3)
	Working quantities	1	Abilities to finish few assignment
		2	Number of assignments do not lower job quality (KA4)
	Punctuality	1	Finish the assignments (KA6)
		2	Finish the assignments on time (KA7)

3.3 Research model

There are three equation models: model 1 for male sample, model 2 for female sample and model 3 to test different effect. These three equations are:

$$\eta_1 = \gamma_1 \xi_1 + \gamma_2 \xi_2 + \zeta \dots\dots\dots \text{(Model 1)}$$

$$\eta_1 = \gamma_1 \xi_1 + \gamma_2 \xi_2 + \zeta \dots\dots\dots \text{(Model 2)}$$

$$t = \frac{\text{Path Sample1} - \text{Path Sample2}}{\sqrt{S.E.^2 \text{ Sample 1} + S.E.^2 \text{ Sample 2}}} \dots\dots \text{Model 3}$$

3.4 Design of Hypothesis Analysis and Testing

This study compares the influence of professionalism on the performance of auditors and organizational commitment to auditor performance between male and female auditors then the data analysis used is multi group with Partial Least Squared (PLS) software. Use of PLS based reason that relationship exogen and endogenous variables in the study have not been based on a strong theoretical concepts as well as the amount until 1 below 2 00. The analysis design includes instrument test, model out test, inner model test, and multi group test. Test instruments include uji validity and reliability of correlation person with *cronbach's alpha*. Instrument research shows valid when significant <0.05 and reliable when the value *cronbach's alpha* > 0.7. Test models include models with outer test validity and reliability of the model and the model of the *inner workings of the model*. Test the validity of the model by *loading factor* > 0.7. Test reliability models with *alpha cronbach's* and *composite reliability* > 0.7. Test models by looking *R inner square*. Squares R-value of 0, 67; 0.33 and 0.19 shows a model of a strong, moderate and weak. Hypothesis with t test is to see whether partially independent variables have a significant effect or not with the dependent variable. Testing Criteria ($\alpha = 5\%$). Hypothesis accepted if $t < 1.96$. this means there is no influence of the independent variables on the variable t terika partially. Hypothesis is rejected when $p \geq 1.96$. This means there is influence of free variable to partially bound variable

IV. Research Results And Discussion

4.1 Respondent Profile

Samples are 103 respondents consists of 65 central inspectorate auditor which are represented by the Office of Inspector General of Manpower and Transmigration and 38 auditors who represented Bogor Regency Inspectorate. Respondents of male gender 60 respondents and female sex 43 respondents. Based on educational level, High School Education 3 respondents, diploma 4 respondents, undergraduate 65 respondents n and master degree 31 respondents.

4.2 Instrument Test

Results of validity test with person correlation (Table 4.2, 4 .3, 4 .4) show significantly below 0.05 means that all valid research instrument. Reliability test results showed all the instruments reliable because the show *cronbach's alpha* 0.940.

Table 4.2

	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12
P1	1	,660**	,535**	,595**	,608**	,552**	,472**	,644**	,434*	,609**	,535**	,463*
P2	,660**	1	,507**	,425*	,317	,412*	,401*	,722**	,728**	,800**	,507**	,425*
P3	,535**	,507**	1	,657**	,464**	,602**	,866**	,425*	,602**	,550**	,741**	,422*
P4	,595**	,425*	,657**	1	,558**	,724**	,777**	,362*	,343	,303	,657**	,574**
P5	,608**	,317	,464**	,558**	1	,640**	,542**	,566**	,508**	,467**	,464**	,705**
P6	,552**	,412*	,602**	,724**	,640**	1	,703**	,604**	,318	,287	,602**	,533**
P7	,472**	,401*	,866**	,777**	,542**	,703**	1	,334	,463**	,426*	,866**	,509**
P8	,644**	,722**	,425*	,362*	,566**	,604**	,334	1	,734**	,666**	,266	,506**
P9	,434*	,728**	,602**	,343	,508**	,318	,463**	,734**	1	,766**	,392*	,533**
P10	,609**	,800**	,550**	,303	,467**	,287	,426*	,666**	,766**	1	,550**	,481**
P11	,535**	,507**	,741**	,657**	,464**	,602**	,866**	,266	,392*	,550**	1	,422*
P12	,463*	,425*	,422*	,574**	,705**	,533**	,509**	,506**	,533**	,481**	,422*	1

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Table 4.3 Person Correlation of Instrument Commitment Organization

	KO1	KO2	KO3	KO4	KO5	KO6	KO7	KO8	KO9	KO10	KO11	KO12
KO1	1	,606**	,626**	,626**	,691**	,485**	,681**	,721**	,606**	,626**	,605**	,787**
KO2	,606**	1	,530**	,819**	,914**	,564**	,413*	,443*	,830**	,530**	,769**	,772**
KO3	,626**	,530**	1	,633**	,445*	,683**	,811**	,728**	,530**	,878**	,720**	,508**
KO4	,626**	,819**	,633**	1	,759**	,683**	,427*	,446*	,819**	,633**	,948**	,773**
KO5	,691**	,914**	,445*	,759**	1	,471**	,471**	,512**	,729**	,445*	,710**	,844**
KO6	,485**	,564**	,683**	,683**	,471**	1	,464**	,491**	,413*	,811**	,650**	,536**
KO7	,681**	,413*	,811**	,427*	,471**	,464**	1	,786**	,413*	,683**	,531**	,536**
KO8	,721**	,443*	,728**	,446*	,512**	,491**	,786**	1	,443*	,728**	,436*	,585**
KO9	,606**	,830**	,530**	,819**	,729**	,413*	,413*	,443*	1	,530**	,769**	,772**
KO10	,626**	,530**	,878**	,633**	,445*	,811**	,683**	,728**	,530**	1	,607**	,641**
KO11	,605**	,769**	,720**	,948**	,710**	,650**	,531**	,436*	,769**	,607**	1	,722**
KO12	,787**	,772**	,508**	,773**	,844**	,536**	,536**	,585**	,772**	,641**	,722**	1

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Table 4.2 Correlation of Person Instrument Performance Auditor

	KA1	KA2	KA3	KA4	KA5	KA6	KA7
KA1	1	,509**	,568**	,557**	,536**	,432*	,670**
KA2	,509**	1	,602**	,824**	,689**	,480**	,689**
KA3	,568**	,602**	1	,619**	,747**	,588**	,641**
KA4	,557**	,824**	,619**	1	,616**	,507**	,616**
KA5	,536**	,689**	,747**	,616**	1	,569**	,500**
KA6	,432*	,480**	,588**	,507**	,569**	1	,427*
KA7	,670**	,689**	,641**	,616**	,500**	,427*	1

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

4.3 Outor Test Model 1

There are two outor test models which are the validity and the reliability models. Validity test model can be seen in table 4.5. Loading factor value of each indicator above 0.70 means that all indicators meet the test of the validity of the model.

Table 4.5

Loading Factor Values

Professionalism Indicator	Loading Factor	Organizational Commitment Indicator	Loading Factor	auditor performance Indicator	Loading Factor
P1	0,804	KO1	0,785	KA1	0,846
P2	0,848	KO2	0,881	KA2	0,879
P3	0,779	KO3	0,783	KA3	0,85
P4	0,769	KO4	0,883	KA4	0,869
P5	0,756	KO5	0,804	KA5	0,838
P6	0,767	KO6	0,732	KA6	0,825
P7	0,747	KO7	0,717	KA7	0,839
P8	0,814	KO8	0,721		
P9	0,822	KO9	0,932		
P10	0,042	KO10	0,808		
P11	0,773	KO11	0,883		
P12	0,834	KO12	0,832		

Outor test model of reliability model can be seen in Table 4.6. Cronbach`s Alpha value and Composite Reliability from all the variables above 0.70, meaning all variables meet the reliability testmodels.

Table 4. 6 Cronbach's Alpha and Composite Reliability values

Variable	Cronbach`s Alpha	Composite Reliability
Professionalism	0,948	0,948
Organizational Commitment	0,955	0,960
Performance auditor	0,936	0,954

4.4 Inner Test Model 1

Inner Test *models* by looking *R square*. *R Squares* - value of 0, 67; 0.33 and 0.19 shows the model is strong, moderate and weak. R square value shows 0.750 it demonstrates professionalism and commitment organization have a strong influence on the performance of auditors.

4.5. Hypothesis Testing Model 1

Hypothesis test mode 1 shows the value of the P value of 0.000, this value is smaller than 0.05, then hypothesis 1 and 2 received by means of professionalism and commitment of internal organization auditor male influence on performance.

Table 4. 7 The value of Path Coefficient

	Original Sampel	Sampel Mean	Standar Deviation	T Statistic	P Value
Professionalism	0,543	0,543	0,112	4,857	0,000
Organizational Commitment	0,505	0,498	0,109	4,636	0,000

4. 6 Outor Model Test 2

There are two Test outor model namely the validity of the model and reliability model. Validity models can be seen in table 4.8. The loading factor value of each indicator above 0.70 means that all indicators meet the validity test of the model. The KA 2 indicator is invalid so it is dropped from the model.

Table 4.8 Loading Factor Values

Professionalism Indicator	Loading Factor	Organizational Commitment	Loading Factor	Auditor's Performance	Loading Factor
P1	0,824	KO1	0,845	KA1	0,858
P2	0,823	KO2	0,847	KA2	0,654
P3	0,808	KO3	0,8	KA3	0,82
P4	0,761	KO4	0,899	KA4	0,789
P5	0,721	KO5	0,833	KA5	0,818
P6	0,784	KO6	0,762	KA6	0,793
P7	0,782	KO7	0,711	KA7	0,823
P8	0,822	KO8	0,715		
P9	0,793	KO9	0,807		
P10	0,842	KO10	0,787		
P11	0,791	KO11	0,868		
P12	0,818	KO12	0,884		

Outor test models of reliability model can be seen Table 4.9. Reliability test model can be seen in table 4.9. The loading factor value of each indicator above 0.70 means that all indicators meet the validity test of the model.

Table 4.9 Cronbach's Alpha and Composite Reliability values

Variables	Cronbach's Alpha	Composite Reliability
Professionalism	0,903	0,925
Organizational Commitment	0,955	0,959
Performance auditor	0,949	0,955

4. 7 Inner Test Model 2

Test models by looking *R square*. *R Squares* - value of 0, 67; 0.33 and 0.19 shows model is strong, moderate and weak. *R square* value shows 0,710. It demonstrates the professionalism and organization commitment have strong influence on the performance of auditors.

4. 8 Hypothesis Testing Model 2

Hypothesis model 2 shows the P value of 0.000, this value is less than 0.05 then hypothesis 4 and 5 are accepted. The professionalism and commitment of internal organization from woman auditor is influence their performance

Table 4. 10 The value of Path Coefficient

	Original Sampel	Sampel Mean	Standar Deviation	T Statistic	P Value
Professionalism	0,619	0,608	0,103	6,022	0,000
Organizational Commitment	0,471	0,47	0,116	4,066	0,000

4.9 Hypothesis Test for Model 3 and 4

Hypothesis test of model 3 shows the values of t above 1.98, then hiotesa 5 and 5 accepted, meaning that there are differences in the effect on the performance of the auditor's between men and women auditor. There's differential effect on the organization commitment performance between man and woman auditor.

$$t = \frac{(4,857) - (6,022)}{\sqrt{(0,112)^2 + (0,103)^2}}$$

$$t = - 7,6564$$

$$t = \frac{(4,632) - (4,066)}{\sqrt{(0,109)^2 + (0,116)^2}}$$
$$t = 3,555$$

V. Discussion

T test statistic value on professionalism for man auditor amounted to 4,857 with p value sig. 0,000. Value of t test statistic professionalism of woman auditors woman are 6,022 with p value sig. 0,000. This shows hypotheses 1 and 3 accepted means that professionalism affects the performance of auditors both male auditors and female auditors. The results of this study in accordance with research Siahaan (2010) which states that professionalism affects the performance of auditors. However, these results differ from studies Karim et al. (2010) which states that woman auditor's professionalism are limited to reach the top of their career as an auditor and most of them showed a lower career and hoping to leave audit industry. Professionalism is a value that puts the expertise and competence in performing their duties and responsibilities. The value of professionalism is manifested in behaviors that uphold the competence and responsibility and commitment to always provide the best solution. Due to the professionalism which is required for the auditor, able to handle the stresses that can arise from within itself or from outside. Professionalism can be realized on good auditor if the auditor's commitment is based on the rules and regulations stipulated in the inspection of both the financial audit, performance audit and inspection with a specific purpose, so the auditor can improve its performance in accordance with the professional requirements in State Finance Audit Standard. Value of t test statistic on organization commitments in men auditor performance amounted to 4,636 with p value sig. 0,000. Value of t test statistic Organizational commitment the performance of internal auditors woman 4,066 with p value sig. 0,000.

This suggests the hypothesis 2 and 4 received means organization commitment affect the performance of both the auditor auditor auditor men and women. The results of this study in accordance with research Cahyasumirat (2006), Aprilla (2010), Gustia (2014) stating that organizational commitment affect the performance auditor. The results of this study are not consistent with studies Siahaan (2010) which states that the organization does not berpen garuh commitment to the performance of auditors. These results have shown a relationship between organizational commitment and auditor performance, that an auditor who has a high commitment to the organization where he works, will have a sense of ownership of the organization so that he will feel happy in the work and he will work as well as possible for the organization, So its performance will increase. Organizational commitment is built on the trustworthiness of workers of organizational values, the willingness of workers to help realize organizational goals and loyalty to remain members of the organization. Therefore, organizational commitment will create a sense of belonging (*sense of belonging*) to the workers of the organization. If the worker feels that his soul is tied to the existing organizational values then he will feel happy in working, so that his performance can increase (Trisnarningsih, 2007).

T stat test value for performance difference on men auditor performance amounted to 7,6564. Value of t test statistic differences influence organization commitment on auditor performance between men and women by 3,555. It shows 5 and 6 hypothesis are accepted means there is a differential effect on the performance of the auditor's professionalism among men and women auditors, and there are differences in the effect of organization commitments on auditor performance between male and female auditor. This difference spurred because men are more oriented to work, objective, independent, aggressive and generally have more ability than women in managerial accountability (Iksan, 2007). Women on the other hand are seen as passive, gentle, oriented towards more sensitive and lower considerations and passive in the field of accountability than men. This is probably due to differences can also cause differences in maturity to run pekerjaaannya professionally.

VI. Conclusion

Professionalism and commitment from inspectorate auditor organization by men and women is the variables that drive the quality audit performance. The quality of this performance will ultimately affect the opinion given by BPK audit, but the fact that some local governments were not obtained unqualified opinion, this is not caused by these two variables. Variables that are suspected to be the cause, such as local government performance, can be the subject of further research studies. Besides differences in the influence of variable effect from professionalism and organizational commitment between men and women auditors at inspectorate auditor more caused by men have more responsible for the work. This sense of accountability is due to the eastern culture that requires men as breadwinner in a family

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