

**PENGARUH KOMITMEN ORGANISASI DAN STRESS KERJA
AUDITOR TERHADAP KINERJA AUDITOR SERTA
DAMPAKNYA TERHADAP LOCUS OF CONTROL**

***INFLUENCE AUDITOR'S ORGANIZATIONAL COMMITMENT AND
WORK STRESS ON AUDITOR'S PERFORMANCE AND LOCUS OF
CONTROL***

Zalikha

Universitas Islam Kebangsaan Indonesia
zalikha.se82@gmail.com

Nurjannah

Universitas Islam Kebangsaan Indonesia
nurjannahuniki89@gmail.com

Mulyadi

Universitas Islam Kebangsaan Indonesia
mulyadi.adi2356@gmail.com

Lakharis Inuzula

Politeknik Negeri Lhokseumawe
lf.inuzula@gmail.com

Abstract

The purpose of this study is to explain the effect of organizational commitment and work stress on auditor performance and the impact on the locus of control on the internal auditors of PT. Bank Aceh Syariah Aceh's Province. The research method used is Quantitative Research, with descriptive and verification research. Collecting data through questionnaires with field study techniques, census sampling. Field data collection was carried out in 2022. The statistical analysis technique to test the hypothesis used Moderate Regression Analysis (MRA). The results of the study show that (1) organizational commitment has a positive and significant effect on the performance of the internal auditors of PT. BAS of Aceh's Province. (2) work stress has a negative and significant effect to the performance of the internal auditors PT. BAS Aceh's Province. (3) LoC has a positive and significant impact on the performance of the internal auditors PT. BAS Aceh's Province. (4) LoC strengthens the relationship between organizational commitment and the performance of the internal auditors PT BAS of Aceh's Province. (5) LoC strengthens the relationship between work stress and the performance of the internal auditors BAS Aceh's Province.

Keywords : *Organizational Commitment, Work Stress, Locus of Control*

Abstrak

Tujuan penelitian ini adalah untuk menjelaskan pengaruh komitmen organisasi dan stress kerja terhadap kinerja auditor serta dampaknya terhadap locus of control pada auditor internal PT. Bank Aceh Syariah Provinsi Aceh. Metode penelitian yang digunakan adalah penelitian kuantitatif, dengan sifat penelitian deskriptif dan verifikatif. Pengumpulan data melalui kuesioner dengan teknik studi lapangan, sampling sensus. Pengumpulan data lapangan dilakukan pada tahun 2022. Teknik analisis statistik untuk menguji hipotesis menggunakan analisis Moderate Regression Analysis (MRA). Hasil penelitian (1) komitmen organisasi berpengaruh positif dan signifikan terhadap kinerja auditor internal PT. BAS Provinsi Aceh. (2) stress kerja berpengaruh negatif dan signifikan terhadap kinerja auditor internal PT. BAS Provinsi Aceh. (3) LoC berpengaruh positif dan signifikan terhadap kinerja auditor internal PT. BAS Provinsi Aceh. (4) LoC memperkuat hubungan antara komitmen organisasi dengan kinerja auditor internal PT. BAS Provinsi Aceh. (5) LoC memperkuat hubungan antara stress kerja dengan kinerja auditor internal PT. BAS Provinsi Aceh.

Kata kunci: Komitmen Organisasi, Stress Kerja, Locus of Control dan Kinerja Auditor

A. Introduction

BAS is the one of regional bank that is useful to improving the economy of the community especially in Aceh. Bank Aceh is headquartered in the Banda Aceh city. Bank Aceh was established in 1973 the named PT BPD Aceh. To monitor the quality of bank performance, an internal auditor is needed. Performance Internal auditors have an independent assessment function that is carried out within the organization to test and evaluate a control system of company's internal. The wide scope business of Bank Aceh Syariah has resulted the leadership and management not being able to directly supervise all activities, both internal and external activities, that occur at the bank. Therefore, the leadership and management need internal supervisors who have an independence's attitude, competence, and work experience in assessing the effectiveness the implementation of the internal control structure.

The function of internal audit in bank is very important, because the expected role of this function is to assist all management of levels in bank securing operational activities that involve funds from the wider community. Recognizing the strategic position of banks in the economy, internal bank audits are also expected to be able to maintain bank development to direction that can support development programs from the government, as stated in the SPFAIB. Order in to work and carryout the internal function audit professionally, the banking industry must have internal audit human resources that have an international standard base competency. This can be achieved through education, training and providing experience to improve the competence the

internal audit of the bank which includes knowledge (knowledge), skills (skills) and attitude (work attitude) (Standar Profesional Audit Internal, 2019).

The phenomena that occur in PT. Bank Aceh Syariah after researchers do the conducted preliminary research toward 12 Auditors of PT. Bank Aceh Syariah that I did to improve performance were 5 auditors who felt that their performance was not good. The caused is that they are not able to control the amount work, especially the final report that is made every month, so some of their cannot work be completed on time. Addition in, auditors who feel their performance is low and has experience high level of stress. This occurs as a continuation of the condition that auditor concerned is unable to complete his work to the fullest. The inability of some auditors who cannot control their work at the end of the month makes them blame the surrounding environment and are vulnerable to stress in carrying out their work. This condition seems to contradict opinion of Chen and Silverthorne (2019) that the employees who are able to control their work will not easily stress and show good performance. According to Nugraha and Ramantha (2018) the poor performance of the company's internal auditors can make problems which will certainly unsucces company. Whether or not the responsibility given depends on the performance auditor's. The poor performance of internal auditors is reflected in the recording process that has not been carried out accurately, the absence clear accounting policies and treatments, inappropriate policies, and the internal weakness control and supervision system.

The Factors that affect the auditor performance can be individual factors (Bonner and Sprinkle 2019). This research is more focused on the characteristics of individual auditors in the form of organizational commitment. Donnelly et al. (2018) which states that the individual auditor's characteristic of organizational commitment have the potential to influence auditor performance. The results of the preliminary research, there were 4 auditors whose organizational commitment was not good. Some things that make the auditor's organizational commitment to the company is still low, namely the lack of emotional relationship between the auditor and the organization so that not all auditors can work until the end of their tenure.

The auditor's lack of self-awareness about the losses and consequences if the auditor leaves the company, and the auditor's lack of sense of attachment to continue to remain in the company, so that the auditor's loyalty to the company is low, has no sense of responsibility, and the auditor can leave the company. Streers (2020) states that

employees with low organizational commitment will have an impact on high absenteeism, increased work delays and low quality of work.

In addition, the factor that can affect the auditor's performance is work stress. It is further explained, if the stress level is too high, it can threaten a ability's person to deal with the environment. The facts show that the work stress of auditors at PT. BAS in general is still high. The results of the preliminary research was that were 5 auditors whose work stress was very high. Caused is a busy schedule, excessive workload, co-workers and superiors are factors that cause high work stress on auditors. Gibson et al. (2018) argues that stress is a individuals suppresses stimulus or force that a response who cause to tension so that it has an impact on the work's quality.

In addition to stress, the locus of control factor also plays a role in auditor performance in an organization. Hsinkuang et., al. (2019) stated that worker performance is effect from psychological characteristics, one of them is locus of control. This variable is derived from a research on Social Learning Theory. In this theory, it is stated that individuals are responsible for good and bad events and based on the expectation that behavior will result in certain reinforcement (Roberts et al., 2020). Bank Aceh Syariah what I did regarding the locus of control is that there are 5 auditors whose locus's control is still low. The problems that occur in the 5 auditors are lack of initiative, easy to give up, less like to try, and depend on other people's instructions. Rotter., Frucot and Shearon, (2018) individuals with LoC internal are people who convinced that what happens always within their control and always takes a responsible participation in every decision making.

Thus, someone who has an internal LoC has a stronger level of confidence as he feels more able to overcome various difficulties or problems that arise in his life. Siu et al., (2019) people who think that causes and control of events are in their power, are classified as individuals who have an internal LoC. Those who are classified as having internal LoC view that all the results obtained, good or bad, are due to actions, capacities, and factors within themselves. Kreitner and Kinicki (2021) suggest that individuals with an internal LoC show high motivation, like things that are competitive, like to work hard, feel pressed for time and want to always try to do better than previous conditions, thus leading to higher achievement.

B. Theoretical Framework

a. Auditor Performance

According to Mulyadi (2020) the performance of internal auditors is auditors who carry out audit assignments fairly in accordance with generally accepted accounting principles, in all material respects, financial position and company results.

b. Organizational Commitment

Luthans (2020) argues that the organizational commitment is an attitude that reflects employee loyalty to the organization and a continuous process in which members of the organization and continuous success and progress.

c. Work Stress

Stress according to Rivai (2020) is a condition of tension that creates a physical and psychological imbalance that affects the emotions, thinking processes and conditions of an employee.

d. Locus of Control

Locus of control according to Rotter in Hsinkuanget at, al (2019) is defined as a reflection of an individual's tendency to believe that he controls the events that occur in his life (internal) or the control over events that occur in his life comes from other things, such as the power of others (external).

C. The Research of Method

The research aims to see the nature and relationship between variables and to determine the effect of the independent variable on the dependent variable and its effect on the moderating variable. This research was conducted on the Internal Auditor of Bank Aceh Syariah Aceh's Province. Considering that the total population in this study was less than 100, the entire population was sampled. The total population in this study was 33 people, namely all internal auditors of PT. Bank Aceh Syariah Aceh's Province. Because the total population is less than 100, all populations are sampled.

Thus, this research is a census study (Arikunto, 2018). This study mainly uses quantitative data (from the questionnaire). Data through a questionnaire, a statement with a rating scale, the answer strongly agrees is rated 5, agree is scored 4, neutral is scored 3, disagreed answers are given a score of 2 and strongly disagrees answer is given a score of 1. A questionnaire designed to assess indicators of organizational commitment, work stress, auditor performance and locus of control. Using points 1 to 5 point Likert Scale. The questionnaire was tested from 33 samples of the population to measure validity and reliability, respectively, as reported in table 1.

Table 1.
Question Valid and Reliability Questionnaire

Variable	Item Question	Coefficient Correlation	Reliability Coefficient
Organizational Commitment (X1)	X1.1	0,915	0.842
	X1.2	0,859	
	X1.3	0,743	
	X1.4	0,761	
	X1.5	0,658	
	X1.6	0,585	
	X1.7	0,531	
	X1.8	0,529	
Work Stress (X2)	X2.1	0,824	0.867
	X2.2	0,831	
	X2.3	0,875	
	X2.4	0,767	
	X2.5	0,750	
Locus of Control (X3)	Z1	0,665	0.842
	Z2	0,838	
	Z3	0,774	
	Z4	0,906	
	Z5	0,725	
	Z6	0,810	
	Z7	0,358	
Auditor Performance (Y)	Y1	0,666	0.754
	Y2	0,783	
	Y3	0,738	
	Y4	0,696	
	Y5	0,667	
	Y6	0,520	
	Y7	0,386	

Source: primary data processing (2022) SPSS

Based on the discussion of the theory that the researcher uses in this study, the research framework is as follows:

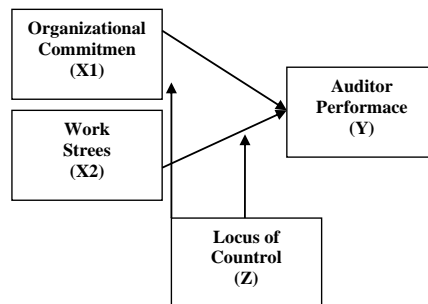


Figure 1. Research Model

Testing the results using the Interaction Test (*Moderate Regression Analysis*) which is expressed by the model:

$$Y = a + b_1X_1 + b_2X_2 + b_3Z + b_3X_1.Z + b_4X_2.Z + e$$

where :

- Y = Dependent Variable (Auditor Performance)
- a = Constant Value
- b₁-b₄ = Coefficient of Regression
- X₁ = Commitment Organization
- X₂ = Work Stress
- Z = Locus of Control
- X₁. Z = Organizational Commitment * LoC
- X₂. Z = Works stress * LoC

D. Research Results and Discussion

a. Normality Test

Normality test in this study using Kolmogorof Smirnov. This test can be described in table 2, below this:

Table 2. One Sample Kolmogrov-Smirnov-Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		33
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	1.11270710
Most Extreme Differences	Absolute	.118
	Positive	.054
	Negative	-.118
Kolmogorov-Smirnov Z		.678
Asymp. Sig. (2-tailed)		.748

a. Test distribution is Normal. (Ghozali, 2016)

Source: SPSS Statistical Processing Results 25

Table 2 shows that the distribution of data meets the assumption of normality because of the Asymp value. Sig. (2-tailed) > 0.05. so it is concluded that this test does not deviate from the normal curve

b. Multikolinearity Test

Table 3. Multicollinearity Test

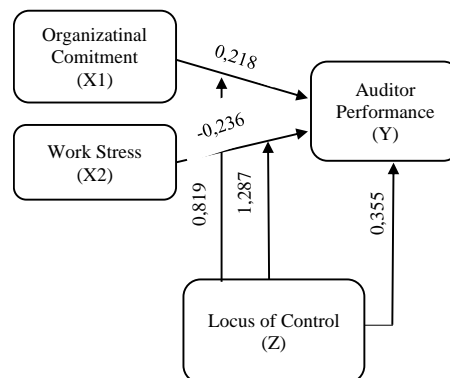
Variabel Bebas	Collineary Statistics		Keterangan
	Tol	VIF	
Organizational Commitment	0,684	1,462	There are no symptoms of multicollinearity
Work Stress	0,910	1,099	There are no symptoms of multicollinearity
Locus of Control	0,641	1,560	There are no symptoms of multicollinearity
Organizational Commitment*Locus of Control	0,973	1,028	There are no symptoms of multicollinearity
Work Stress *Locus of Control	0,834	1,199	There are no symptoms of multicollinearity

Source: SPSS Statistical Processing Results 25

There is no multicollinearity in this study. This is evidenced by the VIF value <10 and the Tolerance value >10 which are shown in table 3

c. Interaction Test Results (Moderate Regression Analysis)

Moderate Regression test results The analysis aims to see the effect of moderation between variables as shown in Figure 2 below.



Source: SPSS Statistics Processing Results 25

Figure 2. Locus of control mediates the relationship between organizational commitment and work stress with auditor performance

1. The Effect of Organizational Commitment on Auditor Performance

Based on the picture 2, it shows that the regression coefficient of the influence of organizational commitment on the performance of internal auditors is 0.218. The regression coefficient (β_1) of 0.218 indicates that the regression coefficient of the effect of organizational commitment on the performance of internal auditors is greater than zero ($\beta_1 > 0$). Based on the first hypothesis test design (H1), the requirement to state that organizational commitment (X1) has a positive effect on the performance of internal auditors (Y) is if $1 > 0$. Referring to these conditions, the results of this study accept H_a (alternative hypothesis) and reject H_0 (zero hypothesis). Thus it can be said that organizational commitment has a positive and significant impact on the performance of the internal auditors of PT. Bank Aceh Syariah Aceh's Province. The regression coefficient value of 0.209 is positive which indicates that for every increase in organizational commitment of 1 unit, there is an increase in the performance of internal auditors by 0.218 (21.8%) on the Likert scale.

The results of the study explain that the regression coefficient between organizational commitment and internal auditor performance is 0.218. meaning ($\beta_1 > 0$) and it can be concluded that organizational commitment has a positive and significant effect on the performance of the internal auditors of PT. BAS Aceh Province. This research is in line with Trianingsih (2019) the main driver for auditors is commitment to the organization. So it has a positive effect on its performance. Employees who have high loyalty to serve the organization usually get moral support from every member of the organization or in other words employees have an emotional bond with them. An auditor's commitment to the organization is a behavior to improve performance. High auditor commitment shows the determination to achieve goals is a top priority.

The results of this study indicate that the internal auditors of PT. BAS Aceh's Province all have high organizational commitment, it can be seen from the internal auditor's loyalty to the organization and they assess that while working in the organization they get awards from the organization so that the internal auditors of PT. BAS Aceh's Province stayed longer in the organization, and put more effort into its work. This can be seen from the majority of respondents' answers to the statements of organizational commitments which stated that they agreed.

2. Effect of Work Stress on Auditor Performance

The regression coefficient value of the effect of work stress on the performance of internal auditors is -0.236. The regression coefficient value (β_2) of -0.236 indicates that the regression coefficient of the effect of work stress on the performance of internal auditors is greater than zero ($\beta_2 > 0$). Based on the second hypothesis test design (H2), the requirement to state that work stress (X2) has a negative effect on the performance of internal auditors (Y) if $\beta_2 > 0$. Referring to these conditions, the results of this study accept H_a (alternative hypothesis) and reject H_0 (zero hypothesis). Thus it can be said that work stress has a negative and significant effect on the performance of the internal auditors of PT. Bank Aceh Syariah Aceh's Province. The regression coefficient value of -0.236 is negative which indicates that for every 1 unit increase in work stress, there is a decrease in the performance of internal auditors by 0.236 (23.6%) units on the Likert scale. Based on this statement that work stress can affect performance. However, work stress can have a positive and negative effect on performance. Work stress that has a positive effect will increase performance, while work stress that has a negative effect will decrease performance. The regression coefficient between work stress and the performance of internal auditors is -0.236, meaning that work stress has a negative and significant effect on the performance of the internal auditors of PT. BAS Aceh Province.

These results are supported by research by Mauladi (2015) which finds that employee performance is negatively affected by the variable stress on the job. The decrease in employee performance is caused by high stress on the job. Therefore, the two variables have a high influence. The results of the study show that all internal auditors have work stress with a low regression coefficient. The negative effect indicates that the work stress of the internal auditors is in line with the performance of the internal auditors PT. BAS Aceh's Province, if the auditor's work stress is high and the existing stressors cannot be managed properly, it will affect the performance of the auditors of PT. BAS Aceh's Province, and vice versa if the auditor's work stress is low or at least the existing stressors can be managed properly, the auditor's performance will increase. Significantly influential shows that significant work stress has a bad effect in relation to improving the the auditors performance PT. BAS Aceh's Province.

3. The Effect of Locus of Control on Auditor Performance

The regression coefficient value of the influence of locus of control on the performance of internal auditors is 0.355. The regression coefficient value (β_3) of 0.355 indicates that the regression coefficient of the influence of locus of control on the performance of internal auditors is greater than zero ($\beta_3 > 0$). Based on the third hypothesis test design (H3), the requirement to state that locus of control (Z) has a positive effect on the performance of internal auditors (Y) is if $\beta_3 > 0$. Referring to these conditions, the results of this study accept H_a (alternative hypothesis) and reject H_0 (zero hypothesis). Thus it can be said that the locus control has a positive and significant effect on the performance of the internal auditors PT. Bank Aceh Syariah Aceh's Province.

The regression coefficient value of 0.355 is positive which indicates that for every 1 unit increase in locus of control, there is an increase in internal auditor performance of 0.355 (35.5%) units on the Likert scale. The regression coefficient between locus of control and the performance of internal auditors is -0.355, meaning that LoC has a positive and significant effect on the performance of the internal auditors of PT. BAS Aceh Province. Falikhatun (2018) personality type is a very important variable in performance. Employees with high LoC are more focused on improving their performance.

Meanwhile, according to Kreitner and Kinicki (2014) high LoC in employees symbolizes motivation to like work that is competitive, hardworking, completes work on time and tries to improve its performance from before, which in the end they achieve high work performance. The results of this study indicate that the internal auditors of PT. The Aceh Province BAS all have good LoC. This type of employee has high motivation in completing tasks on time and usually they have a desire to get greater incentives, promotions by improving their performance in accordance with the company's code of ethics.

4. The Effect of LoC on the Relationship Between Organizational Commitment and Auditor Performance

The regression coefficient between organizational commitment and internal auditor performance mediated by LoC is 0.819. requirement to state that LoC (Z) strengthens the relationship between organizational commitment (X1) and internal auditor performance (Y) if $4 > 1$. Referring to these requirements, LoC strengthens the relationship between organizational commitment and the performance of the internal auditors of PT. BAS Aceh Province. Bela (2017) organizational commitment has a positive influence on the performance of tax employees through LoC. This means that the high LoC and organizational commitment to employees will improve their performance. According to Hellriegel and Slocum (2017), the personal characteristics of employees greatly determine the size of their commitment and their expectations of work are formed from work experience.

The results of this study explain that the interaction between organizational commitment and LoC can improve the performance of the internal auditors of PT. Aceh Province BAS because LoC is able to identify employees' perceptions of the causes of their success in work or failure. The results of the interaction test in figure 2 show that the LoC (Z) is a pure moderator variable, meaning that the LoC is pure as a moderating variable. This can be seen from the value of the regression coefficient on the LoC variable that has a positive effect and the value of the regression coefficient on moderate I has a positive effect

5. The Effect of LoC on the Relationship Between Work Stress and Auditor Performance

The regression coefficient between work stress and auditor performance mediated by LoC is 1.287 with the condition ($\beta_5 > 2$). Which means that LoC strengthens the relationship between work stress and the performance of the internal auditors of PT. BAS Aceh Province. Bernardi (2018) employees with high LoC but have high work stress will direct themselves to achieve higher performance. The employee perceives job stress as a motivation to achieve higher performance status. Positive perception of stress is also associated with higher grade point average. Raharjo and Dewi (2016) work stress has a positive effect on employee performance through LoC. The direct effect of job stress on employee performance is negative. This does not

apply to employees who have a high LoC. This negative relationship will weaken for employees with high LoC.

The results of the study explain that the interaction between work stress and LoC can improve the performance of internal auditors. High stress on the internal auditors of PT. Aceh Province BAS can be controlled by LoC, meaning that LoC can reduce high work stress and improve the performance of auditors. The results of the interaction test show that the locus of control (Z) is a pure moderator variable, meaning that the locus of control is purely a moderating variable. This can be seen from the value of the regression coefficient on the locus of control variable that has a positive effect and the value of the regression coefficient on moderate II has a positive effect.

E. Conclusion

Conclusions that can be obtained from research on the effect of organizational commitment and work stress on auditor performance and their impact on LoC on internal auditors of PT. BAS Aceh's Province are as follows: (1) Organizational commitment has a positive and significant impact on the performance of the internal auditors of PT. BAS Aceh's Province. (2) work stress has a negative and significant effect on the performance of the internal auditors of PT. BAS Aceh's Province. (3) LoC partially has a positive and significant impact on the performance of the internal auditors of PT. BAS Aceh's Province. (4) LoC strengthens the relationship between organizational commitment and the performance of the internal auditors of PT. BAS Aceh's Province. (5) LoC strengthens the relationship between work stress and the performance of the internal auditors of PT. BAS Aceh's Province. This research is still limited to organizational commitment, work stress, auditor performance and LoC. For further research can add other variables such as audit structure, auditor morale and dysfunctional audit.

Bibliography

- Arikunto. 2018. *Research Methods A Practical Approach*. Rineka Cipta: Jakarta
- Bandang, Agus., Usman, Asri., & Bela, MdeGede Satria. 2020. Locus of control as a moderator of the effects of organizational commitment and pay for performance on performance of tax officers. *Information Management and Business Review*, 9 (2).
- Bela, Satria. 2018. *Locus Of Control As Moderator Of The Effect Of Organizational Commitment And Performance Allowance On The Performance Of Tax Employees* (Study at the South Makassar Primary Tax Service Office). *E-Jurnal Universitas Hassanuddin Makasar*, 1 (2).
- Bernardi, Richard A. 2018. The Relationships Among Locus Of Control, Perceptions Of Stress And Performance. *Joernal of Applied Bussines Research*. 13 (4).
- Bonner, S. E., & Sprinkle, G. B. 2019. The effects of monetary incentives on effort and taskperformance: theories, evidence, and a framework for research. *Accounting, Organizations and Society*, 27(4)
- Consortium of Internal Audit Professional Organizations (KOPAI). 2018. *Internal Audit Professional Standards* (SPAI). Jakarta: Consortium of Internal Audit Professional Organizations (KOPAI).
- Daft L, Richard. 2018. *Manajemen*. Erlangga: Jakarta.
- Donnelly, James H., James L. Gibson dan John M. Ivancevich. 2018. *Fundamentals of Management*, Business Publication, Texas.
- Falikhatun, F., & Baswir, Revrisond. 2018. The Influence of Organizational Culture, Locus Of Control And Implementation Of Information Systems On The Performance Of The Apparatus Of Public Service Units. *Empirika Journal*, 16 (2).
- Ghozali, Imam. 2018. *Aplikasi Analisis Multivariate dengan Program IBM SPSS25*. Badan Penerbit Universitas Diponegoro: Semarang
- Gibson, James L., Ivancevich, John M., & Donnelly, James H., Jr. 2018. *Organization: behavior, structure, process*. Bina rupa Script: Jakarta
- Hartadi, Bambang. 2018. Effect of Audit Fee, KAP Rotation, Auditor Reputation on Audi Quality on the Indonesia Stock Exchange. *Journal of Economics and Finance*, Vol.16, No.1.
- Hellriegel and Slocum. 2019. *Organizational Behavior* 13th edition. South-Western Cengage Learning: USA.

- Hsinkuang, C, Y. Hueryren, & C. Yuling. 2019. The Moderating Effective Locus of Control on Customer Orientation And Job Performance of Sales People. *Journal The Business Review*, 16 (2).
- Kreitner, Robert. & Angelo, Kinicki. 2021. *Organizational behavior*. Salemba Empat: Jakarta.
- Luthans, Fred. 2020. *Organizational behavior*. Andi Publisher: Yogyakarta
- Mauladi, Dawn. 2018. *The effect of work stress on the performance of employees with emotional intelligence as a moderating variable* (study on employees of Toyota Motor Manufacturing Indonesia). *Journal of Microskill Economics Wira*.
- Mulyadi. 2020. *Accounting Systemn* Fourth Edition. Salemba Empat: Jakarta.
- Nadilla, T., Ulfah, A. K., Hayati, H., Midesia, S., & Puspita, D. (2019, November). The Effect Of Leverage And Earning Per Share On Earning Management (A Study Of Companies Listed In Indonesia Stock Exchange). In *ICASI 2019: Proceedings of The 2nd International Conference On Advance And Scientific Innovation, ICASI* (Vol. 18, p. 164).
- Prasetyo, Priyono Puji. 2018. The effect of locus of control on the relationship between environmental uncertainty and the characteristics of management accounting information systems. *Indonesian Accounting Research Journal*, 5 (1).
- Raharjo, Kenny Sundoro., & Dewi, I Gusti Ayu Manuati. 2019. the effect of work stress on employee performance with locus of control as a moderating variable. *Journal of Management, Business Strategy and Entrepreneurship*, 10 (2).
- Rivai, Veithzal. 2020. *Human Resources Management For. Company*. edition -7. PT Raja Grafindo: Depok.
- Robert, J. A., Lapidus R. S., & Chonko L. B. (2020). Sales people and stress: the moderating role of locus of control on work stressor and felt stress. *Journal of Marketing Theory and Practice*.
- Robbins, S.P dan Judge Timothy A. 2018. *Organizational behavior* Salemba Empat: Jakarta.
- Sekaran, U., & Bougie, R. 2018. Research Methods for Business. In *A Skill-Building Approach* (Seventh Ed.). Chichester: Wiley
- Steers, Richard M. 2020 . *Efektivitas Organisasi*, Erlangga: Jakarta.
- Standar Profesional Audit Internal. 2019. *Internal Audit Education Foundation*, Jakarta.
- Sugiyono. 2018 *Research Methods Quantitative, Qualitative, dan R&D*. Bandung :Alfabeta.

The Institute of Internal Auditors (IIA). 2018. International Standards Professional Internal Audit Practices (STANDARDS). Retrieved from www.globaliia.org

Trisnaningsih, Sri. 2019. Auditor Independence And Organizational Commitment As Mediating The Influence Of Understanding Good Governance, Leadership Style And Organizational Culture On Auditor Performance. *Proceedings of the X National Symposium on Accounting*.