

BUKTI KORESPONDENSI
PUBLIKASI PADA JURNAL INTERNASIONAL

Himalayan Economic and Business Management

ISSN Print : 2709-3549, ISSN Online : 2709-3557

Judul :

Analysis of Transformational Leadership Styles that moderate
Factors Affecting the Performance of Government Internal
Oversight Official in Indonesia

DAFTAR ISI

Bukti Submit Artikel	.....	3
Bukti korespondensi	.....	4
Bukti Review	.....	5
Bukti Penerimaan	.....	7
Bukti Pengiriman Revisi	.....	9

Bukti Submit Artikel

The screenshot shows an Outlook email interface in a Google Chrome browser window. The browser's address bar displays "about:blank". The Outlook window title is "Bl: TEST - Submit your manuscript". The email header includes the sender's name "RR RESCHIWATI" and email address "Kepada: himjournals@gmail.com", with a timestamp of "Kam 10/03/2022 15.40". An attachment titled "Reschiwati -Hesti-Amrizal.docx" (214 KB) is visible. The email body contains the following text:

Dear editor
Thank you for your invitation. Here I attach my article. I hope this article can be accepted and published in your journal this March 2022 issue.

Best regards,
Dr. Reschiwati,SE.MM.Ak.CA
rr.reschiwati@stie-yai.ac.id
Scopus ID 57211245411
Orchid ID 0000-0002-8801-6562
Google Scholar ID 887CNsAAAAA

----- Pesan yang Ditanamkan -----
Dari: Echi Reschiwati <echireschiwati@yahoo.com>
Dikirim: Kamis, 10 Maret 2022 15.30
Kepada: RR RESCHIWATI <rr.reschiwati@stie-yai.ac.id>
Subjek: Fw: TEST - Submit your manuscript

The Windows taskbar at the bottom shows the system tray with the date and time "19:27 16/01/2023".

Bukti Korespondensi

The screenshot shows an Outlook email interface. The subject of the email is "Acknowledgement Letter (HJEBM-177-2022)". The sender is "HIMALAYAN JOURNALS <himjournals@gmail.com>" and the recipient is "RR RESCHIWATI". The email is dated "Kam 10/03/2022 18.10".

To,
Reschiwati, Hesti Wulan Sari, Amrizal

Manuscript No: HJEBM-177-2022

Subject:- Acknowledgment

Dear
Sir/Mam

It's a great pleasure of love and respect. On behalf of IARC, I Samim Ahmed (Managing Director of Himalayan Journals) thank you for sending your most valuable research article for publication in Current Issue (HJEBM: Volume-3: Issue-2; March-April, 2022).

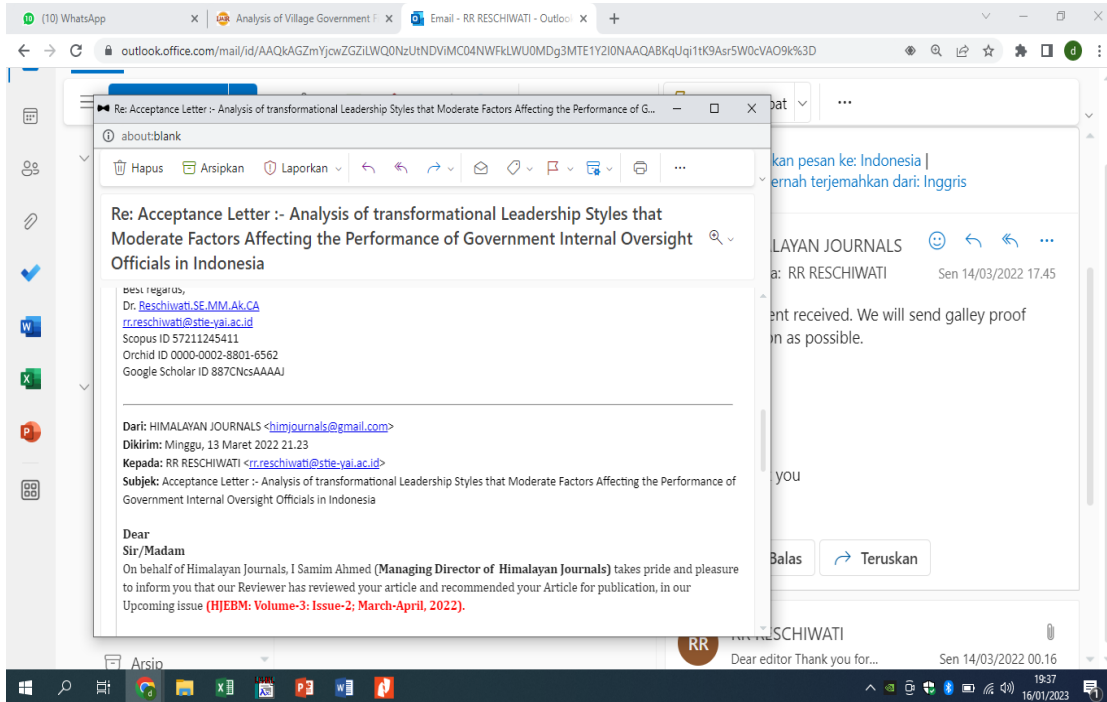
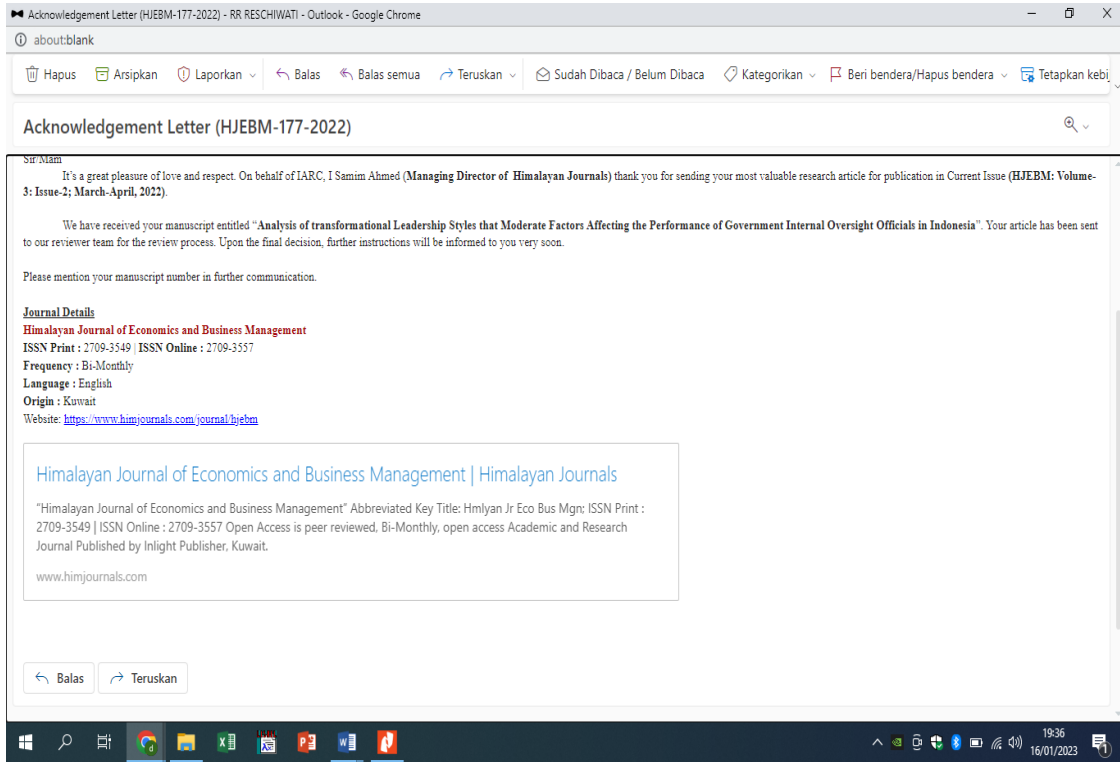
We have received your manuscript entitled "Analysis of transformational Leadership Styles that Moderate Factors Affecting the Performance of Government Internal Oversight Officials in Indonesia". Your article has been sent to our reviewer team for the review process. Upon the final decision, further instructions will be informed to you very soon.

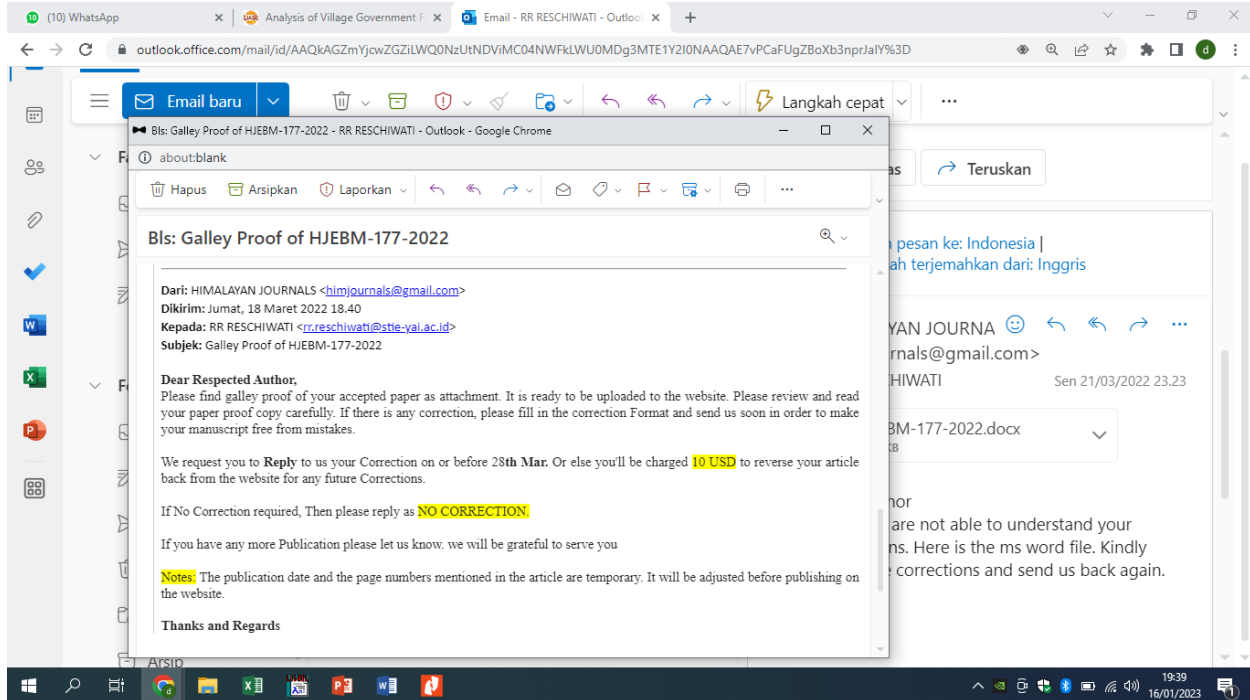
Please mention your manuscript number in further communication.

Journal Details
Himalayan Journal of Economics and Business Management
ISSN Print : 2709-3549 | ISSN Online : 2709-3557
Frequency : Bi-Monthly
Language : English
Origin : Kuwait
Website: <https://www.himjournals.com/journal/hjebm>

Himalayan Journal of Economics and Business Management | Himalayan Journals

Bukti Review





Bukti Penerimaan

HIMALAYAN JOURNALS

Himalayan Journals (A Unit of IARCON International LLP)

Address: Office No 51, Opposite Restaurant Canary Najma Complex, Block 1, PO: 80000 Farwaniya, Kuwait

Sub Branch: IARCON International LLP, Phultoli Bazar, Lanka, Hojai Assam- India 782446

E-mail: himjournals@gmail.com Website: <https://www.himjournals.com/>

ACCEPTANCE LETTER

Dear
Reschiwati, Hesti Wulan Sari, Amrizal

Manuscript No. **HJEBM-177-2022**

Title: Analysis of transformational Leadership Styles that Moderate Factors Affecting the Performance of Government Internal Oversight Officials in Indonesia

Dear
Sir/Madam

On behalf of Himalayan Journals, I Samim Ahmed (**Managing Director of Himalayan Journals**) takes pride and pleasure to inform you that our Reviewer has reviewed your article and recommended your Article for publication, in our Upcoming issue (**HJEBM: Volume-3: Issue-2; March-April, 2022**).

Journal:

Himalayan Journal of Economics and Business Management

ISSN Print : 2709-3549 | **ISSN Online** : 2709-3557

Frequency : Bi-Monthly

Language : English

Origin : Kuwait

Website: <https://www.himjournals.com/journal/hjebm>

Indexing:-

Google Scholar, Index Copernicus, Research Bible, World Cat, Eurasian Scientific Journal Index (ESJI) Citefactor, SHERPA/RoMEO, Scientific Indexing Services (SIS), Road- Directory of Open Access Scholarly Resources, Directory of Research Journals Indexing (DRJI) and others in Progress



Samim Ahmed
Samim Ahmed
Managing Director

Review Form					
Manuscript No: HJEBM-177-2022			Reviewer No: 0177		
Manuscript Title:	Analysis of transformational Leadership Styles that Moderate Factors Affecting the Performance of Government Internal Oversight Officials in Indonesia				
Evaluation to the editor (Please mark the respective boxes)					
Criteria	Evaluation				
	Acceptable			currently not acceptable	
	Very good	Good	Small Weaknesses	Great Weaknesses ¹⁾	absolutely insufficient
1. The relevance of the research problem for the discipline.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Introduction (research aims and contribution, relevant literature, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Conceptual quality (framework, theory, hypotheses, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Methodological quality (design, sample, measurement, method, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Results (novelty, interpretation, discussion flow, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Discussion (quality and novelty of conclusions and suggestions, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Readability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Overall evaluation (Please mark the respective box)					
<input checked="" type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5	
Acceptable for publication without changes	Acceptable for publications after minor revisions	Acceptable for publication after major revisions	Not acceptable for publication, but author(s) should be encourage to resubmit	reject	
Detailed comments/recommendations to the author(s) (Please use numbers for each comment due to an easier response on issues done.)					
Major concerns and improvement suggestions.					
1. N/A					
2. N/A					
Minor concern and improvement suggestions.					
1.					
2.					

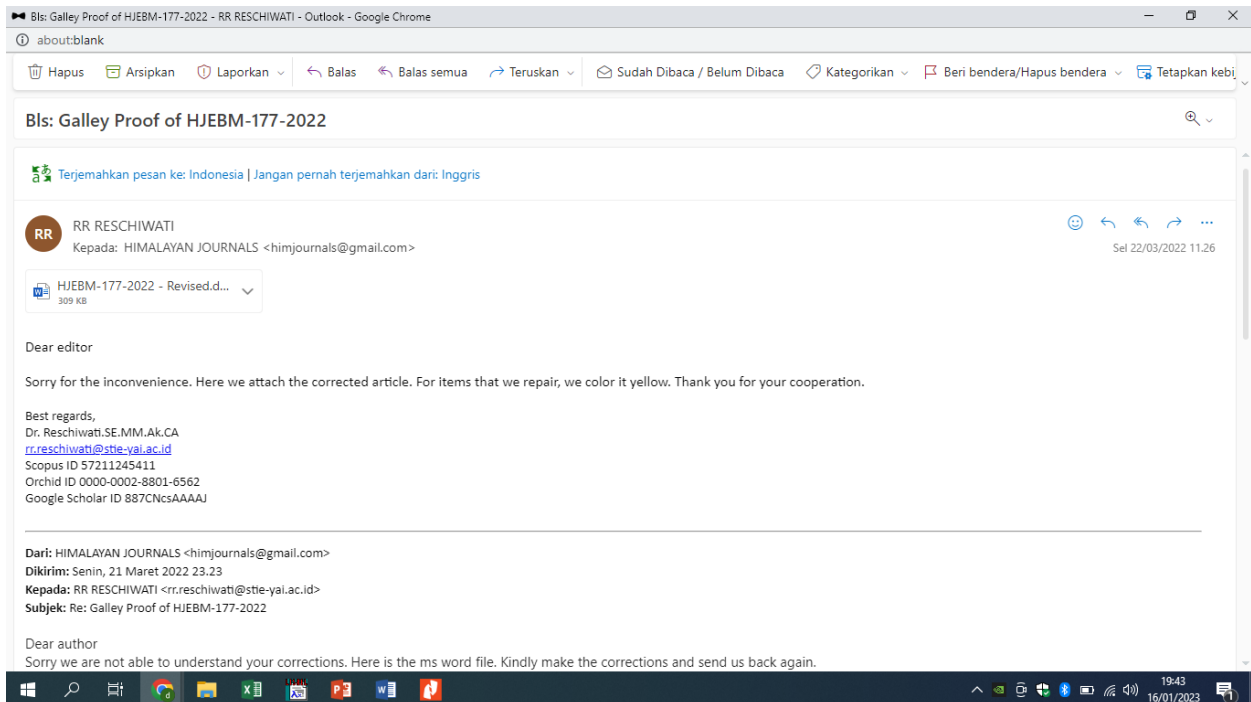
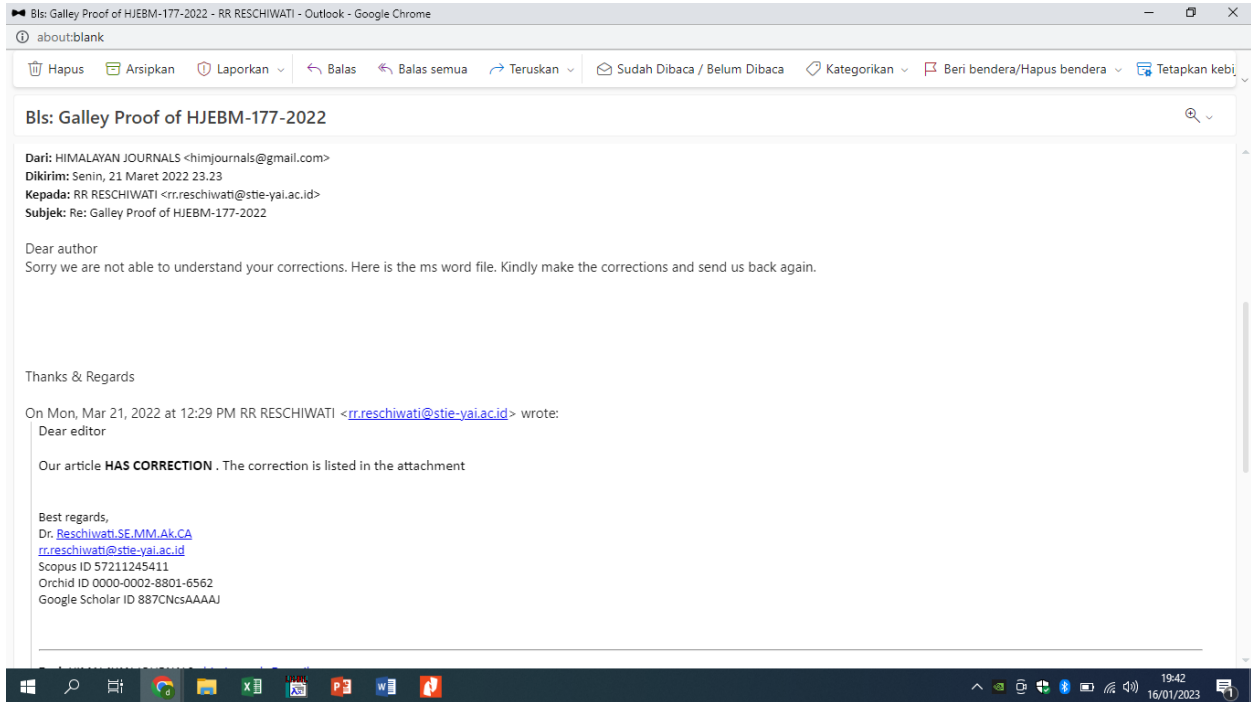
Samim Ahmed

Samim Ahmed

(Director, IARCON International LLP)

NB: Reviewer Name and Affiliation is hidden and you can track Reviewer Comment from through article Tracking Number

Bukti Pengiriman Revisi



Galley Proof Correction format

Manuscript No: HJEBM-177-2022

Manuscript Title: Analysis of transformational Leadership Styles that Moderating Affecting the Performance of Government Internal Oversight officials in Indonesia

S.N O	PAGE NO.	COLUMN Left/Right	LINE NO.	MISTAKES APPEARED	CORRECTIONS TO BE DONE
1.	34	right	14 - 15	0.166 < 0.05 1.388 > 1.663	0.166 > 0.05 1.388 < 1.663
2.	35	SIG (<0.05)	11	sig	Not
3.	35	SIG (<0.05)	14	sig	Not
4	35	right	9	0.039 < 1.96	0.039 < 1.663
5	35	right	23	0.419 < 1.96	0.419 < 1.663
6	36	left	18	90, 22%	90,22%
7	45	References (left)	19	39. (no description)	(remove number 39) 39. Hapsari, W (2018).....
8	45	Right	39 -41	55. Mulyadi (2014)..... double with 56	(remove number 55)
9	46	right	52-56	79 Sabirin Y. S (2019) double with 78	(remove number 79)
10	47	Left	49-57	89. Utami, U (2015)..... double with 90	(remove number 89)

To answer the hypothesis in this study, researchers refer to the results of the test table 7 above. The hypotheses analyzed are:

a. Hypothesis 1: The Effect of Organizational Commitment on Auditor Performance

H₀ : Organizational commitment cannot significantly affect auditor performance

H_{a1} : Organizational commitment can significantly affect the auditor's performance

The Organizational Commitment Variable (X₁) in influencing the Auditor Performance variable (Y) has a Path Coefficient of -0.064, the value of P-Values 0.503 > 0.05, and T Statistics 0.670 < 1.663, then H₀ is rejected, which means the Organizational Commitment (X₁) has no negative and significant effect on apip performance (Y).

b. Hypothesis 2: Effect of Work Experience on Auditor Performance

H₀: Work experience cannot significantly affect the auditor's performance

H_{a2} : Work experience can significantly affect auditor performance

Experience Variable (X₂) in influencing Auditor Performance variable (Y) has a Path Coefficient of 0.193, P-Values values of 0.011 < 0.05, and T Statistics 2.559 > 1.663, then H₀ cannot be rejected, which means Experience (X₂) can significantly affect APIP (Y) performance.

c. Hypothesis 3: Effect of Integrity on Auditor Performance

H₀ : Integrity cannot significantly affect the auditor's performance

H_{a3} : Integrity can significantly affect auditor performance

Integrity Variable (X₃) in influencing Auditor Performance variable (Y) has a Path Coefficient of 0.399, P-Values values of 0.000 < 0.05, and T Statistics of 4,960 > 1.663, so H₀ cannot be denied, which means Integrity (X₃) Can significantly affect APIP (Y) performance .

d. Hypothesis 4: Effect of Job Satisfaction on Auditor Performance

H₀: Job satisfaction cannot significantly affect the auditor's performance

H_{a4} : Job satisfaction can significantly affect the performance of auditors

The Job Satisfaction Variable (X₄) in influencing the Auditor Performance variable (Y) has a Path Coefficient of 0.187, P-Values values of 0.166 > 0.05, and Statistical T of 1.388 < 1.663, then H₀ is rejected, which means Integrity (X₃) Cannot significantly affect APIP (Y) performance

Table 8 Moderation Test Results (Residual Test)

No.	Hypothesis	Interpretation Results		Sig (<0.05)	T Stat	Decision
		Coefficient	P. value			
1	Transformational Leadership Style moderates Organizational Commitment to Auditor Performance	0.036	0.724	not	0,354	H05 cannot be denied
2	Transformational Leadership Style moderates Work Experience to Auditor Performance	0.135	0.116	not	1,576	H06 cannot be denied
3	Transformational Leadership Style moderates Integrity to Auditor Performance	0.005	0.969	not	0,039	H07 cannot be denied
4	Effect of Job Satisfaction on Auditor Performance	-0.059	0.676	not	0,419	H08 cannot be denied.

Source: Data Processing with SmartPLS (2022)

Based on the results of the Moderation (Residual Test) test presented in table 8 above, to analyze hypotheses in this study, among others:

a. Hypothesis 5: Transformational Leadership Style moderates Organizational Commitment to Auditor Performance

H₀₅ : Transformational Leadership Style does not moderate the significant influence of organizational commitment to auditor performance

H_{a5} : Transformational Leadership Style moderates the significant influence of organizational commitment to auditor performance

The P-Values for moderasi_X1_Z KA (Y) are 0.724 > 0.05, t-statistical values of 0.354 < 1.663, and →Path Coefficient of 0.036 hence transformational leadership styles cannot moderate the positive and significant relationship between the organization's commitment to auditor performance.

b. Hypothesis 6: Transformational Leadership Style moderates Work Experience to Auditor Performance

H₀₆ : Transformational Leadership Style does not moderate the significant influence of Work Experience on auditor performance

H_{a6} : Transformational Leadership Styles moderate the significant influence of Work Experience on auditor performance

The P-Values for moderasi_X2_Z KA (Y) are 0.116 > 0.05, and T-Statistics 1,576 < 1.663 and →Path Coefficient of 0.135, so transformational leadership styles do not moderate positively and significantly in moderating the relationship between Work Experience to Auditor Performance.

c. Hypothesis 7: Transformational Leadership Style moderates Integrity to Auditor Performance

H₀₇ : No significant influence of integrity on auditor performance

H_{a7} : Transformational Leadership Style moderates the significant influence of Integrity on auditor performance

The P-Values for moderasi_X3_Z KA (Y) are 0.969 > .05, and T-Statistics 0.039 < 1.663, and →Path Coefficient of 0.005, transformational leadership styles have no significant effect in moderating the relationship between Integrity to Auditor Performance.

d. Hypothesis 8: Effect of Job Satisfaction on Auditor Performance

H₀₈ : Transformational Leadership Style does not moderate the effect of Job Satisfaction on auditor performance

H_{a8} : Transformational Leadership Style moderates the significant influence of Job Satisfaction on auditor performance

The P-Values for moderasi_X1_Z KA (Y) are 0.676 > 0.05, and T-Statistics 0.419 < 1.663 and →Path Coefficient of -0.059, so transformational leadership style has no significant effect in moderating the relationship between job satisfaction to auditor performance.

References

- AAI. (2016). Internal Audit Profession Standards.
- Abdillah, M. R.-s. (2019). Influence of Democratic leadership style. Organizational commitment and integrity to the performance of auditors in the Representative of the Financial and Development Supervision Agency (BPKP) of South Kalimantan Province. *Journal of Economics and Business*, Vol. 12 No. 2.
- Akies, I. (2021). Coworker Impact, Task Complexity, Motivation, ORganization Commitment, Independence, Self Efficacy, Work Ethic and Job Satisfaction On Auditor Performance. Thesis. Semarang. Retrieved from <http://repository.unika.ac.id/id/eprint/26998>
- Amandani, N.M. (2017). Influence of Organizational Commitment, Leadership Style and Professional Training on Auditor Performance. *E-Journal of Accounting Udayana University*, 916-942. Retrieved from <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/24975/18692>
- Andi Mansahid Priogandi, F.M. (2021, June). Influence of Competence, Organizational Commitment and Independence on Auditor Performance in The Inspectorate of West Sulawesi Province. *Indonesian Journal of Business and Management*. doi:<https://doi.org/10.35965/ijbm.v3i2.648>
- Andika, T. (2017). Influence of Experience, Professional Competence, Intellectual Intelligence and organizational commitment to auditor performance (Empirical study at the Public Relations Office in Wllayah West Jakarta and South Jakarta). *Journal of Accounting and Finance*.
- Andini, P. (2017). Influence of auditor experience and auditor professionalism and Audit structure on Auditor Performance (Empirical study at Public Accounting Firm in West Jakarta and South Jakarta in 2017). Jakarta. Retrieved from <https://digilib.esaunggul.ac.id/pengaruh-pengalaman-auditor-dan-profesionalisme-auditor-serta-struktur-audit-terhadap-kinerja-auditor-studi-empiris-pada-kantor-akuntan-publik-di-jakarta-barat-dan-jakarta-selatan-tahun-2017-11005.html>
- Andri Kurnia Wira Sanjaya, F. Z. (2021). Influence of organizational climate, education and training and organizational commitment to auditor performance at bpkp representative office of South Sumatra province. *Integrity of Profesioanl Management Journal (IJMPro)*, 2, July 2021 issue. doi:<https://doi.org/10.35908/ijmpro.v2i2.96>
- Apriliani, D. r. (2019). Influence of auditor independence, leadership style and job satisfaction on the auditor's performance with organizational commitment as intervening. Thesis. doi:<http://eprints.umk.ac.id/en/eprint/10609>

- Ariani, K. G. (2015). Influence of Integrity, Objectivity, confidentiality, competence on the Performance of the Auditor Inspectorate of Denpasar City. *E-Jurnal AKuntansi Udayana University* 10(1), 182-198. Retrieved from <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/9935/8126>
- Arie Pratania Putri, Z. Z. (2021). Influence of Intellectual Intelligence, PProfesi Ethics, Role Advantages, Leadership Style on Auditor Performance. *Mea Scientific Journal (Management, Economics and Accounting, Vol. 5 No. 2, 1183-1198. doi:https://doi.org/10.31955/mea.vol5.iss2.pp1183-1198*
- Arimurti, V. D. (2018). Influence of Role Conflict, Organizational Commitment, Locus of control, and Leadership Style on auditor performance (Case study at public relations office in DIY and Central Java). Thesis. Retrieved from <http://eprints.ums.ac.id/61825/11/NASKAH%20PUBLIKASI-242.pdf>
- Awalia Mulyantiningih, H. A. (2018). The effect of intrinsic motivation, transformational leadership, the effectiveness of training and work experience on performance. *Journal of Economics, Business and Accounting (JEBA)*. Retrieved from <http://jp.feb.unsoed.ac.id/index.php/jeba/article/viewFile/1147/1277>
- Badera, A. A. (2018). Influence of Professionalism, Work Experience Conflict Role and unclear role on kap auditor performance in Bali. *E-Jurnal Akuntansi Udayana University*. doi:<https://doi.org/10.24843/EJA.2018.v23.i02.p07>
- Badera, C. d. (2017). Influence of Organizational Commitment, Democratic Leadership Style, Professional Ethics and Auditor Experience on Auditor Performance. *E-Journal of Accounting Udayana University*, 21.2. Retrieved from <https://doi.org/10.24843/EJA.2017.v21.i02.p13>
- Baisary, R. P. (2019). The influence of Integrity, Objectivity, confidentiality, competence, and Commitment to Auditor Performance at the Representative Office of the Financial Supervision and Development Agency (BPKP) of central Sulawesi Province. *Catalogis*. doi:<http://jurnal.untad.ac.id/jurnal/index.php/Katalogis/article/view/6846>
- Budiartha, P. R. (2018, August 2). Influence of Integrity, Independence, and Transformational Leadership Style on the Performance of The Auditor Inspectorate of Denpasar City. *Udayana University Accounting E-Journal*, 24, 1359-1386. doi:[10.24843/EJA.2018.v24.i02.p20](https://doi.org/10.24843/EJA.2018.v24.i02.p20)
- Christiyanto, D. (2014). Influence of ability, motivation and experience on the performance of independent auditors (Empirical study at public accounting firms in Semarang City). *Feb University of Brawijaya Scientific Journal*. Retrieved from file:///C:/Users/User/Downloads/893-1744-1-SM.pdf
- Darmanto, D. R. (2014). Influence transformational leadership style, trust and teamwork on an organization's commitment to improving employee performance. *Media Economics and Management*. Retrieved from <https://media.neliti.com/media/publications/25096-ID-pengaruh-gaya-kepemimpinan-transformasional-kepercayaan-dan-kerjasama-tim-terhad.pdf>
- Dwi Anjani Prameswari, M. R. (2015, Dec). Effect of The Implementation of Integrity, Objectivity, Confidentiality, Competence and Organizational Commitment to The Internal Performance of Auditors. *e-Proceeding of Management*, 2, No. 3. Retrieved from file:///C:/Users/User/Downloads/1686-3134-1-SM.pdf
- Edwy, F.M. (2019, March). Influence of Independence, Motivation, Organizational Commitment, Experience and Leadership Style on the performance of auditors of the Financial And Representative Board of Riau Province. *Pekbis Journal*, 11, No. 1.
- Elburdah, R. u. (2018). Influence of Leadership Style and Job Satisfaction on the Performance of Employees of Dinas Peternakan and Animal Health of Riau Province. *Independent Journal*. doi:<https://doi.org/10.33753/mandiri.v2i2.53>
- Esti, S. P. (2019). Effect of Transformational Leadership and Compensation on Employee Performance through integrity as an intervening variable in employees of Bank BNK Rawamangun Branch. *EKOBISMAN*. Retrieved from <http://journal.univpancasila.ac.id/index.php/ekobisman/article/view/868/548>
- Fathmaningrum, W. H. (2020). Factors affecting the Performance of the Internal Auditor of the Yogyakarta Special Region Provincial Government (Empirical Study at the Inspectorate Office of Yogyakarta Special Region Province). *Reviu Accounting and Business Indonesia*, 28-36. Retrieved from file:///C:/Users/User/Downloads/9466-31699-2-PB%20(1).pdf
- Fembriani, A. d. (2016, July). Factors that affect the Performance of BPK AUDITOR RI Representative of Bali Province. *E-Journal of Accounting Udayana University*, 16 No. 1, 1-17. Retrieved from <https://media.neliti.com/media/publications/44794-ID-faktor-faktor-yang-memengaruhi-kinerja-auditor-bpk-ri-perwakilan-provinsi-bali.pdf>

- Fembriani, A. d. (2016, July). Factors that affect the Performance of BPK AUDITOR RI Representative of Bali Province. E-Journal of Accounting Udayana University, 16 No. 1, 1-17. Retrieved from <https://media.neliti.com/media/publications/44794-ID-faktor-faktor-yang-memengaruhi-kinerja-auditor-bpk-ri-perwakilan-provinsi-bali.pdf>
- Ferdiansyah, R. (2016). Analysis of factors that affect the quality of government audit examination results (Empirical study at BPKP Representative of DKI Jakarta Province). *Journal of Accounting and Business*, 109-121.
- Fitriyah, N. L. (2017). The influence of transformational leadership styles on organizational commitment with job satisfaction as an intervening variable of PT. Jawa Beton Mojokerto Branch.
- Fuad, H. (2015). Influence of Experience, autonomy, Professionalism, ambiguity of role and motivation on auditor performance (Empirical Studies on Public Accounting Firms. Retrieved from <http://eprints.ums.ac.id/id/eprint/39229>
- Ghozali, I. H. (2015). Concepts, Techniques and Applications using the SMARTPLS 3.0 Program for Empirical Research. Semarang: BP Diponegoro University.
- Gomes, F.C. (2003). Human Resource Management. Jakarta: Andi Offset.
- Gunawan, A. d. (2021, October 30). The Effect of Transformational Leadership Style on Employee Job Satisfaction at the Pamong Praja Police Unit Office of Bima City. doi:<https://doi.org/10.26460/md.v5i2.10079>
- Gustamin Abjan, M. J. (2021). Influence of Competence, Work Experience and Gender on Auditor Performance (Empirical Study on KAP in Malang City). E-JRA, 10, No. 01. Retrieved from <file:///C:/Users/User/Downloads/9921-27221-1-PB.pdf>
- Halim, A. (2008). Auditing (The Basics of Auditing Financial Statements). Yogyakarta: STIM and YKPN Publishing and Printing Unit.
- Hanifah, N. (2016). The Effect of Job Satisfaction on Employee Performance through affective commitment (Study on EmployeePT. Petrokopindo Cipta). *Journal of Management Science*, 4, No. 3. Retrieved from <file:///C:/Users/User/Downloads/16947-20922-1-PB.pdf>
- Hapsari, W. (2018). Influence of Auditor Independence, Organizational Commitment, Auditor Integrity, and Organizational Culture on Auditor Performance (Empirical Study at Public Accounting Firms in Surakarta and Yogyakarta). Retrieved from <http://eprints.ums.ac.id/58178/13/NASKAH%20PUBLIKASI.pdf>
- Hutabarat, D. (2022, January 22). Kpk Chairman: Throughout 2021 There were 127 cases investigated, 123 people became suspects. Retrieved from <https://www.liputan6.com/news/read/4869912/ketua-kpk-sepanjang-2021-ada-127-perkara-diselidiki-123-orang-jadi-tersangka>
- Ilat, V. D. (2015). Influence of Independence, objectivity, work experience, knowledge, and integrity of auditors on the quality of audit results in the local government environment of North Sulawesi Province. *Journal of Accounting research and auditing*. doi:<https://doi.org/10.35800/jjs.v6i2.10498>
- Indrayanto, A. J. (2013). Case study of transformational leadership and police performance in Indonesia. *Policing: International Journal of Police Strategy and Management*, 37, 373 -388.
- Jain, P. a. (2015). The Role Of Transformational Leadership in Organizational Commitment. *International Journal of Business Quantitative Economics and Applied Management Research*, 2 (5) 1-11.
- Juwita Tarigan, A.C. (2019). Influence of Integrity, Objectivity, Confidentiality, and Competence on Auditor Performance studies on auditors in BPKP medan city. 4, No. Retrieved from [file:///C:/Users/User/Downloads/38-165-1-PB%20\(1\).pdf](file:///C:/Users/User/Downloads/38-165-1-PB%20(1).pdf)
- Kirana, N. E. (2016). Influence of Independence, Integrity, Objectivity, Confidentiality on Auditor Performance at Bank BRI Yogyakarta Inspection Office. E-Jurnal Universitas Negeri Yogyakarta.
- Kismarahardja, M. D. (2021). Influence of Training, responsibility, experience, autonomy, ambiguity of role on auditor performance (Empirical Studies on KAP in Semarang). Semarang. Retrieved from <http://repository.unika.ac.id/id/eprint/26941>
- Kumbara, V.B. (2017). Influence of Rationed Leadership Style, Job Satisfaction and Work Environment on Employee Job Satisfaction at South Solok Regional General Hospital. *Journal of EKOBISTEK*, 6, 299-319.
- Lilis Yulianti, M. r. (2020, Nov). Influence of Integrity, Objectivity, and Competence on Auditor Performance: Organizational Culture as Moderation. *Journal of Accounting and Business studies*, 1 No. 3. doi:<https://doi.org/10.31258/jc.1.3.349-364>

- Listiana, H. J. (2018). Influence of audit characteristics, ethics, and experience on auditor performance. *Journal of Accounting science and research*, 7, Number 5. Retrieved from file:///C:/Users/User/Downloads/544-Article%20Text-1886-1-10-20191216.pdf
- Luthans, F. (2005). *Organizational Behaviour* (10th Edition ed.). Yogyakarta: ANDI.
- Meity, K. N. (2017). Analyst factors that affect the auditor's performance. 572-582.
- Meyer, J. P. (1993). Commitment to Organizations and occupations extension and test of a threecomponent conceptualization. *Journal of Applied Psychology*.
- Michael Tumundo, J. J. (2019). Effect of Compliance on code of ethics, competence and audit experience on auditor performance in the Regional Inspectorate of North Sulawesi Province. *Journal of Economics, Management, Business and Accounting Research*, vol. 7 No.4, 4945-4958. doi:<https://doi.org/10.35794/emba.v7i4.25702>
- Mulyadi. (2014). *Auditing and Integrated Approach* (Edition 6 Volume 1 ed.). Jakarta: Salemba Four, Humanika, Medika.
- Murniati, E. (2021). The Influence of Integrity, Objectivity, and Competence on the Performance of Government Internal Supervision Apparatus (APIP) with organizational culture as a varied moderation in the Regional Inspectorate of Asahan Regency. Thesis university of Muhammadiyah North Sumatra. Retrieved from <http://repository.umsu.ac.id/handle/123456789/16390>
- Murwaningsih, E. (2010, 1 27). Corporate Governance, Corporate Social Responsibilities and Corporate Financial Performance in One Continuum. *Journal of Financial Accounting*, 11, 30-41. doi:<https://doi.org/10.9744/jak.11.1.pp.%2030-41>
- Mutia, V. F. (2016). The influence of motivation, work experience, leadership and job satisfaction on the performance of auditors (empirical study at public accounting firm Syamsul bahri TRB &Rekan). Strata I Accounting Study Program, Faculty of Economics and Business, University of North Sumatra. Terrain. Retrieved from <http://repositori.usu.ac.id/handle/123456789/15326>
- Nabawi, R. (2019, Sept). Impact of work environment, job satisfaction and workload on employee performance. *Scientific Journal of Master of Management*, 2. doi:<http://dx.doi.org/10.30596%2Fmaneggio.v2i2.3667>
- Ni Komang Dina Sintyawati, N. P. (2021, July). Factors That Affect the Performance of Auditors at Public Accounting Firms in Denpasar. *Hita Accounting and Finance*. Retrieved from <https://ejournal.unhi.ac.id/index.php/HAK/article/view/1810/1097>
- Ni Made Arik Julianti, N. L. (2021). Anything that affects the performance of auditors on KAP in Bali. WNCEB. Retrieved from file:///C:/Users/User/Downloads/3196-8423-1-SM%20(1).pdf
- Ningrum, F. K. (2017). Influence of Organizational Commitment, Motivation, Competence, and Leadership Style on The Performance of Government Auditors (empirical study at the Office of the Inspectorate of The Government of Surakarta City, Boyolali Regency and Klaten Regency). *Scientific Publications*. doi:<http://eprints.ums.ac.id/51435/15/NASKAH%20PUBLIKASI.pdf>
- Njoroge, D. G. (2015). Transformational Leadership Style and Organizational commitment: The Moderating Effect Of Employee Participation. *The Strategic Journal of Business & Change Management*, 94-107.
- Novitasari, D. (2018, January 1). The Impact of Transformational Leadership, Organizational Commitment and Job Satisfaction on Performance. *Journal of Management Research*, 5, 17 - 31. doi:<https://doi.org/10.32477/jrm.v5i1.37>
- Nurita Elfani Prasetyaningrum, R. R. (2020). Influence of Organizational Commitment to Auditor Performance With Independence, Integrity and Understanding of Good Governance as Moderation Variables (Empirical Studies on KAP in Central Java and DIY). Pp. 112 - 120. doi:<http://dx.doi.org/10.29040/jap.v21i1.1084>
- Oktavia, M. H. (2018). Influence of Integrity, confidentiality, Complexity of tasks, motivation, and unclearness of the Role on The Performance of Auditors in the Inspectorate of Central Java Province. Thesis. doi:<http://repository.unika.ac.id/en/eprint/17377>
- Orchidia, I. (2014). Influence of Leadership Style, Integrity and Organizational Commitment to Kienrja Government Auditor (Empirical Study on BPKP Representatives in West Sumatra Province). *Journal of Accounting*, Vol. 2 No. 3. Retrieved from <http://ejournal.unp.ac.id/students/index.php/akt/article/view/1557/0>
- Prasetyo, M. K. (2021). Effect of Transformational Leadership Style on Employee Job Satisfaction PT. Binajasa Abadikarya. Retrieved from file:///C:/Users/User/Downloads/14931-29244-1-PB.pdf

- Son, K. A. (2016). Leadership Style, Understanding of Good Governance, Lovus of Control, Audit Structure and Organizational Commitment. *E-Journal of Accounting Udayana University*, 14 (1): 340-370. Retrieved from <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/14501/11846>
- Son, N. K. (2022). Influence of Auditor Integrity, Understanding of Good GOVERNANCE, and Organizational Culture on auditor performance at public accounting firms in Bali province. *Hita Accounting and Finance*. Retrieved from file:///C:/Users/User/Downloads/2307-Article%20Text-6137-1-10-20220127%20(3).pdf
- Raharjo, B. (2007). *Finance and accounting for non-financial managers* (1 ed.). Yogyakarta: Graha Ilmu.
- Rasmini, N. W. (2017, Jan). The Impact of Auditor Experience and Tlme Budget Pressure on Professionalism and its implications for Auditor Performance. *E-Journal of Accounting Udayana University*, 18.1, 145-175. Retrieved from file:///C:/Users/User/Downloads/22459-1-51905-1-10-20170116%20(2).pdf
- Rifan, A. (2015). The impact of auditor experience, supervision and independence on audit performance. Diponegoro University.
- Robbins, S. a. (2007). *Organizational Behavior*, 13th Edition. Upper Saddle River, New Jersey: Pearson International Edition.
- Robbins, S. P. (2017). *Organizational Behavioral Edition 17*. New Jersey: Pearson Education Limited.
- Sabirin, Y. S. (2019). Influence of Locus of control, Auditor integrity and Leadership Style on Kienrja Auditor Case Study at Public Accounting Firm in Bandung City. *Accounting Dewantara*. doi:10.29230/ad.v3i1.3157
- Sabirin, Y. S. (2019). Influence of Locus of COnTrol, Auditor integrity and Leadership Style on Kienrja Auditor Case Study at Public Accounting Firm in Bandung City. *Accounting Dewantara*. doi:10.29230/ad.v3i1.3157
- Soekrisno, A. (2017). *Auditing: Practical Instructions for Examination of Accountants by Public Accountants, Book I* (5 ed.). Jakarta: Salemba Four.
- Suardi. (2019). Effect of Job Satisfaction on employee performance at Bank Mandiri, Tbk Pomtianak Branch Office. *Journal Business Economics and Entrepreneurship*, 1 No. 2. Retrieved from <http://jurnal.shantibhuana.ac.id/jurnal/index.php/bee>
- Sucihati, D. (2019, August 2). The Influence of Transformational Leadership Styles and Organizational Commitment to Employee Performance with Job Satisfaction as intervening variables. *Journal of STIE Banten*. Retrieved from <http://www.jurnal.stie-banten.ac.id/index.php/publik/article/view/34/119>
- Supit, I. Y. (2016). The Effect of Transformational Leadership Styles on Organizational Commitment and Organizational Citizenship Behavior mediated by job satisfaction. *Journal of Business and Management Research*, 4 (3), 351-368.
- Syamsir, N.M. (2020). The Influence of Integrity on the Performance of Civil Servants (PNS) in the Regional Device Organization (OPD) Environment of Padang City. *Journal of Sociology and Education Studies*, 3 No. 1. doi:<http://dx.doi.org/10.24036/perspektif.v3i1.191>
- Syauqi, T. R. (2018). Analysis of factors that affect the performance of the auditor with the auditor's work experience as a moderating variable of the auditor of the public accounting firm field. Thesis. Terrain. doi:<http://repositori.usu.ac.id/handle/123456789/6297>
- Thahir, A. T. (2021, Oct). Influence of Integrity, Professionalism and Responsibility on Employee Performance at the Regional Office of the Ministry of Religious Affairs of South Sulawesi. *Journal of Economics* (4, No. 4). Retrieved from <http://jurnal.fe.umi.ac.id/index.php/PARADOKS/article/view/1018>
- Trijayanti, K. A. (2015). Influence of Leadership Style, Work Skills and Work Motivation on Auditor Performance (Empirical Study at Public Accounting Firm (KAP) in Bali Province. *Ganesha Education University*, 3. doi:<http://dx.doi.org/10.23887/amulet.v3i1.5232>
- Trisnarningsih, S. (2007). Auditor Independence and Organizational Commitment as Mediation Influence Understanding Good Governance, Leadership Style and Organizational Culture on Uditor Performance. *National Symposium on Accounting X*, 1-56.
- Utami, U. (2015). Influence of Integrity, Objectivity, Confidentiality, Competence and Work Experience on Auditor Performance in Riau Provincial Inspectorate. *Jom. FEKON*, 2(2): 1-14. Retrieved from file:///C:/Users/User/Downloads/9447-18279-1-SM.pdf

- Weny Suci Prasetyaningtyas, K. R. (2020, October 2). The Influence of Transformational Leadership and Organizational Culture on knowledge sharing and Job Satisfaction. *Journal of Economics and Business*, 23, 379 - 399. doi:<https://doi.org/10.24914/jeb.v23i2.3049>
- Wibawa, I. G. (2018). Influence of Audit Structure, Organizational Commitment and Transformational Leadership Style on Auditor Performance. *E-Journal of Accounting Udayana University*. doi:10.24843/EJA.2018.v24.i03.p01
- Wijaya, A. A. (2019). The Influence of Transformational Leadership, Integrity, Competence, and Organizational Commitment to Employee Performance at PT. Golden Riau Jaya Pekanbaru. *Journal of Science, Technology and Industry*, 16. Retrieved from file:///C:/Users/User/Downloads/10443-28700-1-PB.pdf
- Yani, I. (2021). Influence of Transactional and transformational Leadership Style on the performance of employees of Bank SUMut KC Syariah Medan. Thesis university of Muhammadiyah North Sumatra. medan: Influence of Transactional and Transformational Leadership Style on the performance of employees of Bank Sumut KC Syariah Medan. Retrieved from <http://repository.umsu.ac.id/handle/123456789/15649>
- Yendrawati, R. d. (2014). Influence of Integrity, Objectivity, Confidentiality and Competence on the Performance of Government Auditors. *Journal of Accounting and Investment* 15 (1). doi:<https://doi.org/10.24167/jab.v16i2.2253>
- Yogi. (2020). Influence of work culture, integrity, and information technology in the Office of the Ministry of Religious Affairs of Sungai Penuh City. Masters Thesis. Padang State University.
- Yuliana Eva, W.M. (2021). Influence of Independence, Organizational Commitment, Audit Structure, and Work Motivation on auditor performance (Empirical Study on KAP in Malang City). *Journal of Student Research AKuntansi (JRMA)*. Retrieved from <https://ejournal.unikama.ac.id/index.php/jrma/article/view/6107/3226>
- Yurianti, D.C. (2020). Influence of Career Development, Auditor Independence, Organizational Commitment, Integrity, Confidentiality and Motivation on Performance (Empirical Study at Public Accounting Firm in Semarang). Thesis. Semarang. Retrieved from <http://repository.unika.ac.id/id/eprint/24690>
- Zulfetriyanti. (2017). Influence of Transformational Leadership on Work Engagement of Employees of Muhammadiyah University of Yogyakarta. Retrieved from <http://repository.umy.ac.id/handle/123456789/10423>