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CABANG SURABAYA KOORDINATOR JAWA TIMUR  
dan  
UNIVERSITAS PEMBANGUNAN NASIONAL "VETERAN"  
JAWA TIMUR



## BUKU PANDUAN

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**FACTORS AFFECTING THE PROFESSIONAL COMMITMENT OF INDONESIAN  
PUBLIC ACCOUNTANTS**

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**Abstract**

*The aim of this research is to empirical testing the influence of affective professional commitment, continuants professional commitment, and normative professional commitments to the professional commitment of public accountants in Indonesia. Knowing what things that affect the professional commitment of public accountants, we can maintain or realize the commitment in the workplace. Therefore, those things are expected to give positive results such as job satisfaction, maximum work effort, work-supporting behavior, high professionalism, and many other positive things. This study concluded that continuants professional commitment statistically influences the professional commitment of public accountants in Indonesia but statistically affective and normative professional commitments do not affect professional commitment of public accountants in Indonesia.*

**Keywords:** *Professional, Commitment, Accountant, Normative.*

**Background**

As we pursue a profession, we are required to have a highly professional commitment to it. Professional commitment is how an individual attaches himself to the profession he pursued (Smith and Hall, 2008). Professional commitment proved capable of providing a positive impact on job satisfaction and can prevent a person wishes to leave their profession (Meixner and Bline, 1989). Public accountant is a professional that provides services for companies and communities through his/her opinion on the fairness of the financial statements. This profession has significance role to play as a public accountant provides an opinion on the fairness of the financial statements of a company which is a benchmark for investors or the public to invest. Professional commitment of a public accountant will be able to provide a high level of job satisfaction and provide maximum results in the form of services provided to companies and communities.

Professional commitments that provide a positive impact on individuals and on the results of individual work raises an interesting question: What are the things that might affect professional commitment of public accountants? Knowing what things that affect the professional commitment of public accountants, we can maintain or realize the commitment in the workplace. Therefore, those things are expected to give positive results such as job satisfaction, maximum work effort, work-supporting behavior, high professionalism, and many other positive things. Meyer et al (1993) provided a model of several factors that affect professional commitment in public accounting world, i.e. the affective professional commitment, continuants professional commitment, and normative professional commitment. Using the same model, Smith and Hall (2008) concluded that the three variables influence professional commitment of public accountants in Australia.

Public accountants who have affective and normative professional commitment are generally able to survive in their profession, while those with continuant commitment to profession tend to leave their current profession when offered with more interesting job in another company. It is no longer a secret that most public accountants make their profession as a stepping stone to reach higher positions in certain companies. Why is that? It because



many companies are more interested in hiring former public accountant who has extensive knowledge of accounting, internal control and audit processes. Author intended determine, with Meyer et al's (1993) model, whether the affective professional commitment, continuants professional commitment, and normative professional influence the professional commitment of public accountants in Indonesia.

#### **Literature Review**

Public accountant or better known as the auditor is a professional in the field of accounting. He was required to have high commitment and professionalism since he has to provide opinions on the fairness of the financial statements used by investors to invest in, and by society to assess, a company. That's not an easy task for public accountants who have no professional commitment, and the errors he made in his opinion tend to mislead many. That is why professional commitment, i.e., how one attaches himself to his profession, is very important for public accountant.

Professional commitment is how an individual attaches himself to the profession he pursued (Smith and Hall, 2008). Public accountants who have professional commitment will be more loyal to their job, lower turnover, and able to cope with boredom or stress in their profession. Professional commitment proved capable of providing a positive impact on job satisfaction and can prevent a person wishes to leave his/her profession (Meixner and Blin, 1989). High professional commitment in public accountants gives many personal benefits for them since they became more focused on the job and able to overcome the boredom and stress in pursuing their profession. In addition, this commitment also benefits the public accountant's office where they work because it will reduce the level of their turnover and their work will be more optimal.

There are many factors that seem to affect the professional commitment of accountants. Meyer et al (1993) provided a model of several factors that affect professional commitment in the field of public accounting, i.e. the affective professional commitment, continuants professional commitment, and normative professional commitment. Meyer and Herscovitch (2001), in their study, concluded that affective and normative professional commitments of accountants are positively correlated with discretionary behavior, for example by engaging in professional associations. Meanwhile, continuants professional commitment of accountants is negatively correlated with discretionary behavior. Smith and Hall (2008), using the same model, concluded that the three variables influence professional commitment of public accountants in Australia.

Affective professional commitment is how an individual committed to stay in their profession for reasons that they have been identified with professional goals and want to help achieve that goal (Hall et al., 2005). A public accountant with affective professional commitment tend to be loyal to his profession because they found himself/herself identical with it and will help achieve professional goals with a high professional commitment.

Continuants professional commitment is how individuals feel that they should remain in their profession for the reason that what has they have done so far is an investment for them or because they found no other alternatives (Hall et.al, 2005). The continuants professional commitment is primarily arise because of the demands of the situation and conditions and the absence of alternatives for other professions. Public accountants with continuant professional commitment found no alternative for other profession, and it is the condition that requires them to have a high professional commitment, even though it is motivated by necessity rather than by consciousness to attach himself/herself to the profession. This research will answer the question whether the professional commitment of public accountants also arise because of this.

Normative professional commitment is how individuals feel that they pursue their current profession because their condition demanded them to remain so. These commitments are oriented towards normative matters only, and not because of the individual consciousness. However, despite its normative nature, this commitment remains capable of improving the performance of the public accountants since their professionalism



came from an obligation that must be fulfilled, or, otherwise, it will interfere with their performance. Based on the above analysis, author formulated the following hypothesis:

Ha: Affective professional, continuants professional commitment, and normative professional commitment affect professional commitment of Indonesian public accountants.

### Research Method

#### Population and Sampling Technique

The population of this research comprised all public accountants who worked in public accounting firms in Indonesia. The samples are taken convenience. This research employed a survey method with questionnaire.

#### Instrument Variable

Professional commitment is how an individual attaches himself to the profession he pursued (Smith and Hall, 2008). This variable will be measured using instrument developed by Dwyer et al. (2000) which consists of 5 questions. Meanwhile, the model developed by Meyer et al., (1993) is used to measure the affective professional commitment, continuants professional commitment, and the normative professional commitment, consisting of 6 questions each. All those such instruments are measured using 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

### Results and Discussion

#### Data Collection

Collecting data through mail surveys were conducted for 3 months, and the results are as follows:

Table 1. Questionnaire Returns

Questionnaire Distributed	250	100%
Questionnaire Returned	163	65%
Questionnaire Failed	18	7%
Questionnaire Analysed	145	58%

Total questionnaires distributed were 250 with analyzable return rate of 145 questionnaires with a response rate of 58%.

#### Pilot Test

The author conducted a pilot test, before the questionnaire is given to the actual respondents, to determine the validity and reliability of the questionnaire. The pilot test was conducted with 30 respondents of public accountants in the Special Region of Yogyakarta, and the result indicated that all the questions or statements in it are valid and reliable.

#### Validity and Reliability Testing

This study tested the validity and reliability in advance since the employed questionnaire represents an adoption of Smith and Hall's (2008) study in Australia. Reliability testing was conducted to determine the extent to which measurement is consistent. An instrument is said to be reliable if it has a Cronbach alpha greater than 0.6 (Hair et.al., 1998).

Tabel 2. Reliability Result

Variable	Cronbach Alpha
Affective Professional Commitment	0,819
Continuants Professional Commitment	0,748
Normative Professional Commitment	0,720
Professional Commitment	0,650

Validity testing was to evaluate how well the measuring instrument measures what it is supposed to measure. A variable is valid if it has loading factor greater than 0.4 (Hair et.al, 1998).



**Tabel 3. Validity Result**

Variable	Loading factors
Affective Professional Commitment	0,43-0,52
Continuants Professional Commitment	0,44-0,65
Normative Professional Commitment	0,51-0,74
Professional Commitment	0,48-0,57

### Classic Assumption Testing

The data analysis technique in this study adopted regression model so that classic assumption testing is needed for the model to meet the requirements of the regression model. Tests for normality using the One Sample Kolmogorov-Smirnov with the provisions of probability Asymp. Sig (2-tailed) standardized residuals indicated that the regression model is greater than 0.05. Multicollinearity testing was conducted by looking at the correlation between independent variables. If the tolerance is less than 0.10 or if the variance inflation factor (VIF) is less than 10, regression model has no multicollinearity (Hair et.al., 1998). Tests for autocorrelation using the Durbin-Watson with guidelines  $du < DW < 4 - du$  indicated no autocorrelation (Gujarati, 1995). Heteroscedasticity testing was conducted using Gletjser Test. Heteroscedasticity found when the independent variables affect on the residual regression is statistically significant (Ghozali, 2002). The result showed that classical assumption was fulfilled and, thus the regression model can be used in the current study.

### Hypothesis Testing

**Tabel 4. Hypothesis Result**

Variable	Sig
Affective Professional Commitment	0,817
Continuants Professional Commitment	0,000 *
Normative Professional Commitment	0,218

Table 4 shows that continuants professional commitment statistically affects professional commitment with a significance level of 0.05. Continuants professional commitment is how individuals feel that they should remain in their profession for the reason that what has they have done so far is an investment for them or because they found no other alternatives (Hall et.al, 2005). The continuants professional commitment is primarily arise because of the demands of the situation and conditions and the absence of alternatives for other professions. Public accountants with continuant professional commitment found no alternative for other profession, and it is the condition that requires them to have a high professional commitment, even though it is motivated by necessity rather than by consciousness to attach themselves to the profession.

Affective and normative professional commitment is statistically not affecting the professional commitment with a significance level of 0.05. This may be due to the fact that public accountants who have chosen the profession realize that they are identical with the goal of their profession and wants to help achieve that goal. This high consciousness has been deeply rooted in public accountants so as not to affect their professional commitments, since because they realize that they must have a professional commitment early on to pursue their profession.

Normative professional commitment is how individuals feel that they are in the current profession because of the demands of the obligation they have had to fulfill. The commitment is oriented towards normative matters only, and not because of the individual consciousness. The normative commitment was not statistically affect professional



commitment as the public accountants has been internalize professionalism from the beginning of their career so that they no longer perceived the commitment as a liability.

In terms of results, both professional commitments are complementary to each other. Affective professional commitment that has been deeply rooted in the consciousness of the public accountant make normative professional commitment no longer applies. Thus, statistically, affective and normative commitment does not affect professional commitment.

### **Conclusion and Suggestion**

#### **Conclusion**

This study concluded that continuants professional commitment statistically influences the professional commitment of public accountants in Indonesia but affective and normative professional commitments do not affect professional commitment public accountants in Indonesia.

#### **Suggestion**

This study has several limitations and therefore it is suggested that improvements can be made in future research that include:

1. More extensive sampling in order to obtain more generalization the result.
2. The use of this research as a case study in one of the PAF.
3. Addition of level variable in PAF and PAF affiliation that was not done in this current study because of lack of levels and affiliations diversity of PAF respondents.

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