

ANALYSIS OF ORGANIZATIONAL COMMITMENT AND JOB SATISFACTION AFFECTING ON ORGANIZATIONAL CULTURE AND TURNOVER INTENTION

*Empirical Studies in Public Accountant Firm
in Central Java*

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Introduction

In Indonesia today there is a shortage of the number of public accountants. Based on data from IAPI (Institute of Public Accountants Indonesia) as at 25 March 2008, a public accountant (Holders of practice in Indonesia is 877 people aged 26-40 years with a composition of as many as 106 people (12%), aged 41-50 years as many as 229 people (26 %), aged 51-60 years as many as 257 people (29%), aged 61-70 years as many as 243 people (28%), aged 71-80 years as many as 37 people (4%) and aged 81-90 years by 5 people (1%).

That means 62% of all accountants are located in the 51 years of age or older. While the chances of audit services are still very wide. According to finance ministry data, the entity must be audited by public accountants amounted to about 150,000 entities. Total clients were reported to MOF by 2008 was 13,848 with a number of public accountants is 877 people so the client ratio is 16:1 compared to a public accountant. When compared with ASEAN country,

the number of public accountants in Indonesia is still very lacking. The data mentioned above indicate that in Indonesia there has been a scarcity in the public accounting profession (Fitryany et al, 2010).

Turnover intention in organizations is usually caused by the individual's own desires are caused by various factors. These factors may include factors such as organizational (working conditions) as well as personal factors (psychological condition of individuals). Psychological conditions such as personality factors, motivation, job satisfaction, work pressure, and others, which will affect the person's behavior (Heni Triastuti and Anggun Hilendri, 2007).

Research on the influence of commitment on job satisfaction and employee willingness to move previously been done by Abdul Rohman (2009), Kadir and Educate Riyanto (2003) by using two different sources of commitment that is affective commitment and continuance commitment (Meyyer and Allen, 1984). Multiple dimensions of organizational commitment have different relationships with turnover intentions.

Terms of job satisfaction refers to an individual's general attitude towards work (Robbins, 2001) in Kadir (2003). An individual with high levels of job satisfaction showed a positive attitude towards the job. Conversely someone who is not satisfied with his work shows a negative attitude towards the job. Research of Ardiyanto Kadir (2003), Abdul Rohman (2009) and Nasution (2006) concluded that affective commitment and continuance commitment have a significant effect on job satisfaction.

The research results of Ardiyanto Kadir (2003), Abdul Rohman (2009); and Sri Trisnaningsih (2003) indicates that affective commitment and continuance commitment have a significant effect on the desire to move, these results contradict the findings Khikmah Siti Noor (2006), continuance commitment is not significant effect on the desire to move. The results Peter and Waterman (1982) in Muindro Renyowijoyo (2003) shows that the organizational culture significantly affects kondusivitas organization, employee behavior, employee motivation in performing tasks, and ultimately affect job performance within an organization. Robins (1998) in Novliadi Ferry (2007) states that a strong corporate culture has a considerable influence on employee behavior and directly reduce can reduce turnover.

This paper will answer the following question on (1) does affective commitment, continuance commitment, bureaucratic organizational culture, organizational culture of innovation, and organizational cultural supportive have significant effect on job satisfaction and a desire to switch auditors; (2) does job satisfaction significantly influence turnover intention. The purpose of this paper was to test empirically and analyze the influence of affective commitment, continuance commitment, bureaucratic organizational culture, organizational culture of innovation, and organizational culture supportive of job satisfaction and turnover intention, as well as to test empirically and analyze the influence of job satisfaction employee wishes to move.

Motivation Theory

Robins (1998) in Kadir (2003) defines motivation as the willingness to issue a high level of effort for organizational goals, conditioned by the ability of an effort to meet individual needs. The definition suggests that there are three key elements contained in that effort, the organization's goals and needs. If someone is motivated, he will try his best. However, high effort tetu not get a favorable outcome unless effort is channeled in a direction in accordance with organizational objectives. In conjunction with the fulfillment of needs, motivations clearly can encourage someone to work properly. Motivation is an important variable that affects a person's behavior in the work environment.

Hygiene theory put forward by Freedick Herzberg (1950) in Abdul Rohman (2009) believes that the individual's relationship with his work is a fundamental relationship and that his attitude toward work will determine success or failure of that individual. Fedrick Herzberg also concluded that there are two factors that affect a person's motivation to work in the organization, which is job satisfiers related to job content and causes of job dissatisfiers associated with the atmosphere of the work (in Abdul Rohman, 2009).

Organizational Commitment

Organizational commitment is defined as “the relative strength of an individual’s identification with a particular organization and involvement in an organization” (Porter et al, in Kadir and Ardiyanto 2003). Steers (1985) in Sitty Yuwalliatin (2006) defines organizational commitment as a sense of identification (the belief in the values of the organization), involvement (willingness to try my best in the interest of the organization), and loyalty (the desire to remain a member of the organization concerned) that expressed by an employee against his organization.

Porter in Sitty Yuwalliatin (2006) also defines organizational commitment as a force that is relative of employee involvement in identifying himself in an organization characterized by three things, namely acceptance of the values and goals of the organization, readiness and willingness to buck the name organization, the desire to maintain membership in the organization (to be part of the organization). Allen and Meyer (1991, 1997) in Abdul Rohman (2009) distinguish the organization’s commitment to the two components, namely affective commitment and continuance commitment.

Organization Culture

According to Luthans (1998) in Aida Nahar (2004) is cultural norms and values that guide the behavior of members of the organization. Each member shall act or behave in accordance with the prevailing culture and behavior in the environment with the goal of acceptable in the neighborhood. Culture is basically a totality of social behavior patterns, arts, beliefs, institutions and work products, as well as other human thought from a community or population, or is the value contributed by people in sutau groups that tend to persist in a relatively long time, although group member changes (Aida Nahar, 2004).

Gibson (1994) in Aida Nahar (2004) revealed that corporate culture can be said as a corporate personality, which means that culture affects all activities of employees within the company, how they work, how to look at a job, working with colleagues, and look to the future. This type of culture according to Wallach (1983) cited by Hood and Koberg (1992) in Dyah Widyarini

(2009:18-19) is divided into three, namely bureaucratic culture, innovative culture and supportive culture. Hood and Koberg (1992) reveals, Wallach has a cultural typology of cultural constructs that can be measured, which can vary from department to department within the organization and are considered to be common in a variety of levels for all organizations.

Affective Commitment

According to Meyer and Allen (1991) in Abdul Rohman (2009) affective commitment (affective commitment) occurs when an employee wants to be part of the organization because of the emotional bond *adaanya* (emotional attachment) or psychologically to the organization. View affective commitment of organizational commitment as an emotional attitude /behavior shown by the individual to the organization where she worked. Individuals who committed their organizations based on affective commitment to continue working with companies on their own; desire is based on the level of individual identification with the company / organization and their willingness to assist organizations in achieving *tujuaannya* (Hackett et al, 1994 in Kadir and Didik Ardiyanto (2003).

Setiawan and Ghozali (2007) in Abdul Rohman (2009) writes that affective commitment is the most desired by the company. Employees who have loyalty, ie employees who have affective commitment. This can be seen where the employees with strong affective commitment will likely remain within the organization (working within the company) because he wanted to. View affective commitment of organizational commitment as an emotional attitude /behavior shown by the individual to the organization where she worked.

Continuance Commitment

Meyer and Allen (1991) in Abdul Rohman (2009) suggested that the continuance commitment arises when employees stayed with an organization because it takes a salary and other benefits, or because the employee did not find another job. In other words, employees will still join the organization because it requires organisas Individuals who form the organization is committed to the continuance

commitment remain in the organization decided it was because he needed it and accumulate (accumulate) benefits / benefit more (or give a greater cost burden if it comes out) which may prevent them from seeking other employment (Becker, 1960 in Kadir and Ardiyanto, 2003).

Bureaucratic Culture

Is a culture that requires the order, orders and rules. Work systematically arranged. Generally bureaucratic units tend to be oriented on maturity, stable hierarchy, procedural, steady, solid, alert and strength. There are clear boundaries between the responsibilities and powers. Strong culture of bureaucracy is not likely to attract and retain creative and ambitious people who are marked with the character of a challenging work environment, a structured, tiered, orderly, regular and well-regulated (Wallach, 1983 in Widyarini, 2009). The rules are applied either by profession or government bonds aimed at protecting the public from misleading financial statements and increase public trust in the accounting profession kreadibilitas (Widyarini, 2009).

Innovative Culture

Innovative culture is an interesting and dynamic culture. People who are ambitious and entrepreneurial spirit best in this environment. This supports the work of cultural creativity, and contain the challenges and risks. Suitable for people who like to work at companies that have conditions that require innovation and challenges, entrepreneurship, risk taking, high pressure, encouragement, incentive, creativity and results-oriented (Widyarini, 2009).

Supportive Culture

Supportive culture is a culture that warm and pleasant to work, the culture that promotes family value, such as harmony, openness, friendship, cooperation and trust. Character is a friendly working environment, workers tend to be fair and mutually helping one another. This culture has a condition-oriented justice, social, and relationship (Widyarini, 2009).

Job Satisfaction

Robins (2001) defines job satisfaction as an individual's general attitude towards his job. According to Mathis and Jackson (2001) job satisfaction is a positive emotional state of evaluating a person's work experience. While Vroom (1964) describes job satisfaction as having a positive attitude toward work in a person, (in Abdul Rohman, 2009). Locke (1976) in Kadir (2003) explains that job satisfaction reflects the attitude of joy or positive emotions that come from a person's work experience. The joy that is felt employees will have a positive impact for the employee.

If employees are satisfied with the job, the employee will feel happier, and free of stress so that it will cause a sense of security and comfort to keep working on the environment, so it will not create a need to seek other employment alternatives. According to Robins (1996) in Sri Trisnaningsih (2004) job satisfaction is a person's attitude toward work as the difference between the amount of reward received and the number of workers who believed they should receive.

Turnover Intention

Turnover Intention refers to the desire of employees to seek other employment alternatives that have not been realized in the form of concrete actions (Pasewark and Strawser, 1996 in Khikmah Siti Noor (2005). Turnover intention reflects the desire of individuals to leave the organization and look for alternative employment (Kelvin and Indriantoro, 1999 in Agus Arianto Toly, 2001). Abelson (1987) in Agus Arianto Toly, (2001) describes it as a mind to go out, find a job elsewhere, as well as the desire to leave the organization.

Turnover leads to the realities facing the end organization or a company in the form of number of employees who leave the organization at a certain period, while the desire of employees to switch refers to the individual evaluation results regarding the continuation of the relationship with the organization and has not been realized in the action would leave the organization (Abdul Rohman, 2009). Turnover is defined as a withdrawal voluntar or involuntary of an organization (Robins, 2001 in Intiyas utami et. al., 2006).

Voluntary turnover is a decision to leave the organization because of two factors namely how interesting jobs that exist at present and the availability of alternative other work. While involuntary turnover describe the decision of employer to stop the uncontrollable nature of employment and for employees who experience it.

Logical Relations Between Variables and Hypothesis formulation.

The Relationship Between Affective Commitment and Continuance Commitment with Job Satisfaction

Gregson (1992) in Kadir (2003) have reported results from studies in which job satisfaction as an early sign of organizational commitment in a model that works pergan Lotian accountant. In contrast to research conducted by Cahyono and Ghozali (2001) that examines the reciprocal relationship between job satisfaction and organizational commitment indicates that commitment precedes organizations in more than Firm on job satisfaction. Research of Kadir and Didik Ardiyanto (2003) showed that affective commitment significantly associated with job satisfaction and continuance commitment related significantly to job satisfaction. Research Jenkins, et.al (1992) in Kadir and Didik Ardiyanto (2003) found that affective commitment associated with increased job satisfaction and continuance commitment associated with decreased job satisfaction.

H1a: Affective commitment significant effect on job satisfaction

H1b: Continuance commitment significant effect on job satisfaction

The Relationship Between Bureaucracy Cultural, Innovative Culture and Supportive Culture with Job Satisfaction

Research Hood and Koberg (1992) in Dyah Widyarini (2009) suggest a link between organizational culture with job satisfaction. Research Nasution (2006) produced a significant effect on job satisfaction. Locke in Innata Arishanti Klara (2009) stated that job satisfaction is strongly associated with the values dipresenntasikan through the company's organizational culture. Innata Arishanti

Klara (2009) states that there is a significant relationship between organizational culture with job satisfaction.

H2A: Bureaucratic culture has a significant effect on job satisfaction

H2B: Innovative culture has a significant effect on job satisfaction

H2C: Supportive culture has a significant effect on job satisfaction

The Relationship Between Affective Commitment and Continuance Commitment with Turnover Intention

Dunham et.al (1994) and Hacket et.al (1994) in Kadir and Didik Ardiyanto (2003) found a stronger relationship between affective commitment and turnover intention. Also, results of research Meyyer et.al (1993) Kadir and Didik Ardiyanto (2003) showed a significant relationship between affective commitment and turnover intentions and likewise between continuance commitment and turnover intention. Aranya and Ferris (1984) Kadir and Didik Ardiyanto (2003) suggested that organizational commitment had a significant relationship with the desire to move.

H3a: Affective commitment has a significant affect on the desire to move

H3b: Continuance commitment has a significant effect on the desire to move

The Relationship Between Bureaucracy Cultural Relations, Cultural Innovative and Supportive Culture with Turnover Intention

Robins (1998) in Ferry Novliadi (2007) states, a strong company culture which greatly affect employee behavior that will reduce turnover. The more employees who accept those values and the greater the stronger the commitment to it's corporate culture. Individuals who can accept the corporate culture will survive at the company because it has similar values and goals with the organization or company. Individuals who can accept the corporate culture will survive at the company because it has similar values and goals with the organization or company (Ferry Novliadi, 2007).

- H4a: The culture of bureaucracy has a significant effect on the desire to move
- H4b: Innovative culture has a significant effect the desire to move
- H4c: Cultural supportive has a significant effect on the desire to move

The Relationship Between Job Satisfaction with Turnover Intention

Studies Kalbers and Fogarty (1995) in Kadir and Didik Ardiyanto (2003) provide findings that job satisfaction and a desire to move has a significant relationship. Passewark and Strawser (1996) in Kadir and Didik Ardiyanto (2003) found that job satisfaction directly affects employee willingness to move and connect the negative. Mobley et al (1978) in Novliadi Ferry (2007) stated that job satisfaction has a close relationship to the thoughts and intentions to quit work to look for another job.

- H5: Job satisfaction significantly influence the desire to move

Theoretical Framework



Figure 1. Theoretical Framework

Operational Definitions

Affective Commitment

Affective commitment related to the identification of individuals with organizational objectives. Individuals continue their work on their own, this desire is based on the level of individual identification with the company / organization and their willingness to assist the organization in achieving its objectives, Hackett, et.al., (1994) in Kadir (2003). Measurement of variables using a scale of six items developed by Meyer and Allen (1984) and modified by Meyer et al, (1993) with a 5-point Likert scale with points 1 (strongly disagree) to points 5 (strongly agree). The questions put forward regarding employee emotional connection to the organization where he worked.

Continuance Commitment

Individuals who are committed continuance organizational commitment, indicating that he stays / survive in the organization because he needs it. Continuance commitment was measured using a scale of six items that were developed Meyer and Allen (1984) and modified Meyer et al, (1993) The questions put forward regarding the desire of employees to seek other employment alternatives and consequences faced if it is out of the organization where she worked.

Organizational Culture

Data on organizational culture obtained from the instrument Organizational Culture Index (OCI) developed by Wallach (1983) in Dyah Widyarini (2009), measuring the dimensions of organizational culture into three-dimensional culture that is bureaucratic, inonatif, and supportive. Measurement of these variables using a 5-point Likert scale with points 1 (strongly disagree) to points 5 (strongly agree).

Job Satisfaction

The variable job satisfaction was measured using instruments developed by Brayfield and Rothe (1951) as used by Kadir (2003), using a 5-point Likert scale in which points of the show (so no stuju) and point 5 (very

stuju). The questions used in the questionnaire regarding the perceived emotional attitude of employees toward their organizations, shows that job satisfaction.

Turnover Intention

Turnover intention is the desire of individuals to leave companies looking for other employment alternatives. The desire to move was measured using four items developed by Kalbers questions and Fogarty (1995) and using a 5 point Likert scale where point 1 (strongly disagree) and point 5 (strongly agree). Measurement of these variables using a 5-point Likert scale with points 1 (strongly disagree) to points 5 (strongly agree).

Population and Sample Determination

The population of this study is the auditor who worked in the Office of Public Accounting in Central Java. This study uses statistical tools Structural Equation Model (SEM) with a Maximum Likelihood (ML) The minimum required sample of 100 (Ghozali, 2005). Determination of this study using a convenience sample. Sample selection auditors based on the frameworks listed KAP Directory 2009.

Reliability Test

Reliability test conducted using the AMOS and is obtained by calculating Constructed Reliability and Variance Extracted. Cut of Value to declare reliable is the value of Cronbach's alpha coefficient $\alpha > 0.60$; Constructed Reliability $\alpha > 0.70$ and $\alpha > 0.50$ Variance Extracted (Ghozali, 2005). Reliability test conducted to measure the consistency of indicators to measure the constructs.

Tests of Hypotheses

Testing the hypothesis in this study using structural equation models (structural equation model) with the consideration that the SEM has the ability to combine the measurement model with the structural model simultaneously and efficiently when compared with other techniques (Hair

et al, 1998 in Abdul Kadir 2003) use model equations with applications Analysis of moment Structure (AMOS). From the path diagram generated empirically, can be made the following equation:

$$KK = 0,238 AC - 0,173 CC - 0,257 BB + 0,205 BI + 0,198 BS + z1..... (1)$$

$$KB = -0,205 AC - 0,188 CC + 0,192 BB - 0,197 BI - 0,216 BS - 0310 KK + z2.....(2)$$

Object Description of Research

The number of questionnaires are used as a reference for data processing is 167 pieces that have been sent on 18 KAP in Central Java, which is 14 KAP in Semarang, 3 KAP in Surakarta, and a KAP in Navan. But Only 16 KAP is willing to be sampled. The research data were collected by sending questionnaires to 170 pieces come directly KAP is located in Semarang and Surakarta, while for KAP in Navan sent by post. Number of questionnaires returned totaled 132 pieces or 77.64 percent.

The number of male respondents are more dominant of 72.72% compared with 27.28% female respondents. Respondents junior auditors in the amount of 63.64 while senior auditor is 30.30% percent, and respondents with a position as manager of KAP as many as 8 people or 6.06 percent. Based on auditors' tenure at KAP, respondents with a working period of less than 3-5 years was 43.19%, respondentengan kurng working period of three years is 36.36%, and respondents with a service life of more than 5 years is 20.45% . S1 education background of respondents was 65.90%, followed by education level D3 19.70% and S2 educated auditors as much as 19 people or 14.40 percent with no educated S3.

Descriptive Analysis of Research Variables

Based on the answers to the questionnaire that has been conducted on 132 respondents, then some descriptive answers of respondents can be seen in the distribution of observations. The results of descriptive statistical analysis of the

eight study variables are presented in the following table:

Table 1. Variable Description

Variable	Statistic	Theoritic Score	Empiric Score
Affective Commitment	Minimal Score	5	6
	Maximal Score	25	25
	Mean	15	17,66
Continuance Commitment	Minimal Score	5	6
	Maximal Score	25	25
	Mean	15	17,02
Bureaucratic Culture	Minimal Score	5	6
	Maximal Score	35	35
	Mean	15	17,42
Innovative Culture	Minimal Score	5	6
	Maximal Score	25	25
	Mean	15	17,62
Supportive Culture	Minimal Score	6	8
	Maximal Score	30	30
	Mean	18	20,33
Job Satisfaction	Minimal Score	6	8
	Maximal Score	30	30
	Mean	18	20,59
Turnover Intention	Minimal Score	4	4
	Maximal Score	20	20
	Mean	12	10,57

Sources: Primary data are processed, 2010

Based on the above data, affective commitment variable show empirical average of 17.66. The average value is above the theoretical median of 15. This shows that in general there is a high affective commitment to the organization of auditors (KAP). In other words it can be said that the auditor general has a willingness to assist the organization in achieving its goal of greater than average expected ata. Continuance commitment variables show an average of 17.02. The average value is above the median is 15. This shows that in general there is a high continuance commitment of auditors. This indicates that the auditor has the desire to always want to keep working in an organization because there is a desire auditors to look for another job.

Bureaucratic culture variables showed an average of 17.42. The average value is above the median is 15. This shows that in general there is a bureaucratic culture in the office of KAP. This indicates that the auditor felt a bureaucratic culture in KAP. Innovative cultural variables showed an average of 17.62. The average value is above the median is 15. This shows that in general there is an innovative culture within the organization (KAP). This shows that the KAP can develop innovative work of the auditors. Supportive cultural variables showed an average of 20.33. The average value is above the median is 18. This shows that in general there is supportive culture within the organization (KAP). This shows that the KAP can develop great working support to auditors.

Variables of job satisfaction showed an average of 20.59. The average value is above the theoretical median of 18. This shows that in general there is a fairly high job satisfaction of the auditor where the auditor job satisfaction was slightly higher than expected. It is showing a desire to move an average of 10.57. The average value is slightly below the theoretical median of 12. This suggests a desire berpindaah substantial work of the auditor but the auditor wishes to move the work slightly smaller than the general average.

Full Model Analysis of Structural Equation Modeling (SEM)

Prior to forming a full SEM model, the testing will be done in advance of the factors that shape their masing variables. Tests will be conducted using confirmatory factor analysis model. Compatibility of the model (goodness of fit), for confirmatory factor analysis will also be tested. With the program AMOS 6, measures the goodness of fit will appear in the output. Further conclusions on the suitability of the constructed model will be seen from the results of measures of goodness of fit is obtained. Goodness of fit test performed prior to the confirmatory factor analysis model.

Data Normality

Evaluation is done by using the criteria of normality critical ratio value skewness and kurtosis values, showing all the variables are normally distributed univariate, multivariate normality of the data also showed that normal. Thus it has been

distributed as multivariate normality normality, so the assumption of normality of the data in the SEM model can be accepted.

Evaluation of Multicollinearity and the Singularity

Indication of multicollinearity and singularity can be known through the determinant of the covariance matrix which is really small, or close to zero. From the known value of the data processing determinant of sample covariance matrix was not far from zero. Thus, the study used data showed symptoms of high multicollinearity or singularity. No measurements away from the singularity problem caused by the use of scale 5 that gave rise to a variation of less bulky.

Reliability and Variance Extract

Test reliability indicates the extent to which a measuring instrument that can provide relatively similar results when measurements were taken back to the same object. Reliability value of the minimum dimensions of forming a latent variable that can be received is equal to is 0.70. Measurement variance extract shows the number of indicator variance extracted by kosntruk / latent variables are developed. Extract the value of variance is the minimum acceptable 0.50. The test results showed all reliability values are above 0.7 and variance extracted also above 0.5. This means that the measurement model of SEM is already qualified reliability gauges. Test results showed extract variance, each latent variable is extracted from a fairly large dimensions. This extract is shown the value of the variance of each variable is more than 0.5.

Hypothesis Testing

Tabel 4. Regression Weight Structural Equational

	Estimate	S.E.	Std. Est	C.R.	P
KK ← AC	0.277	0.127	0.238	2.182	0.029
KK ← CC	-0.222	0.114	-0.173	-1.950	0.051
KK ← BB	-0.259	0.093	-0.257	-2.781	0.005
KK ← BI	0.263	0.128	0.205	2.065	0.039
KK ← BS	0.249	0.126	0.198	1.980	0.048
KB ← KK	-0.299	0.100	-0.310	-2.993	0.003
KB ← AC	-0.231	0.116	-0.205	-1.988	0.047
KB ← CC	-0.233	0.104	-0.188	-2.226	0.026
KB ← BB	0.188	0.086	0.192	2.176	0.030
KB ← BI	-0.245	0.116	-0.197	-2.105	0.035
KB ← BS	-0.263	0.115	-0.216	-2.277	0.023

Sources: Primary data are processed, 2010

Testing Hypothesis 1a

Parameter estimation affective commitment influences on job satisfaction has a standardized coefficient value of 0.238. CR test values obtained for 2182 with a p value = 0.029 ($p < 0.05$). Probability value smaller than 0.05 indicates that affective commitment have a significant effect on job satisfaction. This means that hypothesis 1a is accepted

Testing Hypothesis 1b

Parameter estimation of the influence of continuance commitment on job satisfaction has a standardized coefficient value of -0.173. CR test values obtained for -1950 with p value = 0.051 ($p > 0.05$). Probability values greater than 0.05 indicates that the continuance commitment had no significant effect on job satisfaction significantly. This means that hypothesis 1b is rejected.

Testing Hypothesis 2a

Parameter estimation of the influence of bureaucratic culture on job satisfaction has a standardized coefficient value of -0.257. CR test values obtained for -2781 with p value = 0.005 (< 0.05). Probability value smaller than 0.05 indicates

that the bureaucratic culture has a significant influence on job satisfaction. This means that hypothesis 2a is accepted.

Testing Hypothesis 2b

Parameter estimation of the influence of innovative culture on job satisfaction has a standardized coefficient value of 0.205. CR test values obtained for 2069 with a p value = 0.039 (<0.05). Probability value smaller than 0.05 indicates that the innovative culture has a significant influence on job satisfaction. This means that hypothesis 2b is accepted.

Testing Hypothesis 2c

Parameter estimation supportive cultural influences on job satisfaction has a standardized coefficient value of 0.198. CR test values obtained for 1980 with a p value = 0.048 (<0.05). Probability value smaller than 0.05 indicates that supportive culture have a significant effect on job satisfaction. This means that hypothesis 2c is accepted.

Testing Hypothesis 3a

Parameter estimation of the influence of affective commitment move towards the desire to have the value of standardized coefficient of -0.205. CR test values obtained for -1988 with p value = 0.047 ($p <0.05$). Probability value smaller than 0.05 indicates that affective commitment has a significant effect on turnover intention. This means that hypothesis 3a is accepted.

Testing Hypothesis 3b

Parameter estimation of the influence of continuance commitment of a desire to move has a standardized coefficient value of -0.188. CR test values obtained for -2226 with p value = 0.026 ($p <0.05$). Probability value smaller than 0.05 indicates that continuance commitment has a significant effect on turnover intention. Direction is negative coefficient indicates that the continuance commitment significant effect on turnover intention. This means that hypothesis 3b accepted.

Testing Hypothesis 4a

Parameter estimation of the influence of bureaucratic culture to move towards the desire to have the value of standardized coefficient of 0.192. CR test values obtained for 2176 with a p value = 0.030 ($p < 0.05$). Probability value smaller than 0.05 indicates that the bureaucratic culture has a significant effect on turnover intention. This means that hypothesis 4a is accepted.

Testing Hypothesis 4b

Parameter estimation of the influence of innovative culture on turnover intention has a standardized coefficient value of -0.197. CR test values obtained for -2105 with p value = 0.035 ($p < 0.05$). Probability value smaller than 0.05 indicates that the innovative culture has a significant effect on turnover intention. This means that hypothesis 4b is accepted.

Testing Hypothesis 4c

Parameter estimation of the influence of culture supportive of the desire to move has a standardized coefficient value of -0.216. Value of 0.05 obtained CR testing showed that supportive culture has a significant effect on turnover intention. This means that the hypothesis is accepted.

Testing Hypothesis 5

Parameter estimation of the influence of job satisfaction of a desire to move has a standardized coefficient value of -0.310. CR test values obtained for -2993 with p value = 0.003 ($p < 0.05$). Probability value smaller than 0.05 indicates that job satisfaction has a significant influence on job satisfaction. This means that hypothesis 5 is accepted.

Conclusion

Variable affective commitment, bureaucratic culture, innovative culture and supportive culture have a significant effect on job satisfaction with the p value (probability value was < 0.005). Continuance commitment variable has a value

of -1.950 CR that exceed the critical limit above 1.96 and p value 0.051 is greater than 0.005 and shows that the continuance commitment had no significant effect on job satisfaction significantly. Variable affective commitment, continuance commitment, bureaucratic culture, innovative culture, supportive culture and job satisfaction significantly influence turnover intention with the p value (probability value was <0.005).

Based on the results of the above discussion and conclusions obtained in this study among other suggestions put forward for Public Accounting Firm (KAP) to evaluate the personal characteristics of auditors so as to support the personal success and KAP auditors in carrying out its functions and achieve the level of job satisfaction which ultimately have a positive impact for the individual Firm or organization. Bureaucratic culture that exist within the organization must be able and willing KAP to transform themselves from rigid bureaucratic structure into a bureaucratic organization structure is more decentralized, innovative, flexible and responsive so that it can provide job satisfaction for employees and can avoid the turnover that will be brought the intensity of the negative impact KAP organization.

This study ignores other variables not examined the possible influence of job satisfaction and a desire to move such work locus of control. The research was conducted at the end of the year at which time the respondents (auditor KAP) is busy with his job so that in filling the questionnaire carried out with did not really read the questions asked return the questionnaire but it also requires quite a long time. For further research are expected to add other variables that can affect job satisfaction and a desire to move the work and expand the study sample.

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