

The Effect Ethic Compliment Audit Model Toward Commitment Of Profession And Organizational Commitment (Study at Private Univerities in Semarang)

Rr. Suprantina¹, Susetyo Darmanto²

¹*Fakultas Ekonomika dan Bisnis UNTAG Semarang Jalan Pawiyatan Luhur Bendan Dhuwur Semarang 50235*

²*Fakultas Ekonomika dan Bisnis UNTAG Semarang Jalan Pawiyatan Luhur Bendan Dhuwur Semarang 50235*

Abstract: *This research is aimed to identify and examine empirically the direct and indirect influence of Ethical Compliance Audit on Organizational Commitment through Commitment of profession as mediation variable. Object of research is private lecturer at the Private University in Semarang. Respondents consist of 130 lectures from 11 private universities in the city of Semarang who have the certification of profession. The data obtained in the study has been collected by the questionnaire with Likert scale, then it was analyzed using a regression analysis with an intervening variable / path analysis. Testing instruments to test the validity and reliability of the variables shows all instruments of Ethical Compliance Audit, Commitment of profession and Organization Commitment variables are valid and reliable. Hypothesis test results show Ethical Compliance Audit has positive and significant impact on Organizational Commitment, also Ethical Compliance Audit has positive and significant impact on Commitments Audit Profession, whether Ethical Compliance Audit has indirect effect on Organizational Commitment with the Commitment of profession as mediation variable. This Mediation significant coefficient is 0.0868 at 0.0094 this can be concluded there is no influence of mediation variable on the other variables.*

Keywords: *Ethic Compliance Audit, Commitment of profession, Organizational Commitment*

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I. Introduction

Lecturers are professional educators and scientists with the primary task of transforming, developing, and disseminating science, technology, and the arts through education, research, and community service (Indonesian Law on teachers and lectures). Professional Lecturer is a lecturer who has special competence in their field to carry out teaching, research, community service. Furthermore professional lecturers adhere to professional ethics this is meant as ethic compliment. Having high integrity, honestly doing things right. As a scientific man, a lecturer may make mistakes, but he should not lie.

The Implementation of the professional lecturer must understand the purpose of professional ethics code can then implement it. The Code of Professional Ethics is part of the professional ethics. The professional code of ethics is a continuation of the more general norms that have been discussed and formulated in professional ethics. This code of ethics further clarifies, affirms and details the norms to a more perfect form even though they are already implied in the professional ethics. Thus the professional code of ethics is a system of norms or rules that are written clearly and expressly and in detail about what is good and not good, what is right and what is wrong and what actions do and should not be done by a professional (Isnanto, 2009)

Audit to ensure that what the lecturers do is in accordance with the provisions. Some research on auditor ethics is Shaub, *et.al.*, (1993), using path analysis to examine the structural relationship of auditor sensitivity to ethical situations. The study may provide empirical evidence that there is an influence on the auditor's ethical sensitivity (defined as the ability to recognize the ethical nature of the auditor professional situation) of: (1) the orientation of personal ethics formed by the cultural environment and personal experience, (2) organizational commitment, and (3) Professional commitment

Professionalism of lecturers is one of the benchmarks in the academic quality assurance system. Professionalism must be the cultural value of the lecturer to always present the best work in carrying out his duties and responsibilities as a lecturer. However, the achievement of lecturer professionalism is not only the responsibility of lecturers, but it is the shared responsibility between the lecturer and the institution. Institutions are obliged to create a system that seeks to develop proficiency proficiency of lecturers. The institution should also establish lecturer criteria and lecturer quality management for the achievement of lecturer professionalism. Empirical phenomena and idealist lecturers' descriptions that truly understand the rules, norms and ethical

values as well as run well are likely to be willing to maintain the ideal standards of professional and organizational ethics, So it will be easier to commit to the profession and its organization.

The importance of this research is because non-civil servant lecturer since 2008 is given lecturer profession allowance in the hope that lecturers will teach professionally which will increase lecturer's commitment to the profession and organization. College is an educational service institution. Lecturers, administrative staff, and various other elements are service providers, serving their public interests, they are bound by professional ethics codes and applicable rules. Public universities are groups of people / communities that have direct or indirect interests, for the implementation of education and the results include: students, student parents, college staff, community and government. The different interests of the public should be the main reference in planning and implementing education. The continuity of this service process, influenced by the professionalism of professional actors, especially to respect the professional ethics that bind their work. For that, it takes an appreciation of moral values, social, psychology, and understanding of religion (moral) is good, so that professionals do not deviate from the profession

Aji, G. (2010) places the commitment of profession as a mediating variable in the relationship of Islamic work ethics with organizational commitment. Agung (2004) in his research stated that the ethics of Islamic work had a direct positive and significant effect, both to professional commitment and organizational commitment. However, the different results are shown by Arifuddin, *et al* (2002) who stated the insignificant relationship between Islamic work ethic and attitude toward organizational change mediated by organizational commitment. It is interesting to investigate further considering there are differences of research results, besides Ethic Compliment Audit Research, commitment of profession and commitment of certified lecturers' organizations have not been studied empirically

II. Refernces And Hypotesis Proposes

Ethic Compliment Audit and Organizational commitment

Isnanto (2009) states the Code of Professional Conduct is a system of norms, values and rules of professional written that expressly state what is right and good, and what is not true and not good for professionals. The code of conduct states what is right or wrong, what to do and what to avoid. The purpose of the code of ethics is that professionals provide the best service to the users or their customers. With the code of conduct will protect the actions that are not professional. Professional ethics according to Keizer (Suhrawardi Lubis, 1994) is the attitude of life in the form of justice to provide professional services to the community with full order and expertise as a service in order to carry out the task of obligation to the community. Lecturers are required to implement Tri Dharma Perguruan Tinggi in a professional manner, that is to have competence in teaching, research and community service.

According to (Mowday *et al.*, 1979) commitment is defined as 1) a strong desire to remain a member of an organization, 2) a willingness to strive with high spirits (hard work) for the organization 3) Values and goals of the organization. Commitments are defined in the accounting literature (Aranya, Pollock, and Amernic, 1981; Aranya and Ferris, 1984) consisting of:

1. A trust and acceptance of the goals and values of the organization and / or profession,
2. Willingness to exert sufficient effort on behalf of the organization and / or profession,
3. The desire to maintain membership in the organization and / or profession

Ketchand and Strawser (1998) have examined organizational commitment and correlation with the field of accounting studies, whereas ethical-related research has been reported Cooper, et al (2008) stated that there is no significant difference in perceptions of business ethics between educational accountants and public accountants. Public accountants tend to have the best perception than others. The ethical orientation of auditors influences ethical sensitivity, higher commitment does not result in ethically sensitive auditors. Kambara & Bastian (2009) stated that the ethics of accountant work has a positive effect on professional commitment and organizational commitment, organization or company with high commitment commitment will get the advantages that are not owned other organizations.

Based on several descriptions and results of the above research then H1 formulated as follows:

H1: Ethic Compliment Audit has a positive and significant effect on organizational commitment

Ethic Compliment Audit and Commitment of Profession

Commitment of profession is the level of individual loyalty to the profession as perceived by the individual (Larkin, 1990). Lee, et al. (2000) stresses the need to learn commitment of profession because one's career is a major part of his life and commitment of profession has important implications at the individual and organizational level. The level of commitment of profession is a reflection of the auditor's relationship with industrial / professional environments (Hunt-Vitell, 1986 in Shaub, *et al.*, 1993) This is because one aspect of commitment of profession is the acceptance of professional norms and goals (Aranya, *et al.*, 1982)

Kambara & Bastian (2009) explains the work ethics of accountants positively affect the commitment of the profession and organization. The results of Uyar & ozer (2011) showed ethical orientation, ethical awareness and ethical decision influenced commitment of profession. In a professional organization each member commitment of profession is the level of individual loyalty to the profession as perceived by the individual. Meanwhile, according to Aranya and Ferris (1984) commitment of profession is a belief and a serious willingness of business and maintain membership of the goals and values of the profession, is required to have a commitment of profession.

H2: Ethic Compliment Audit has a positive and significant effect on the Commitment of the profession.

Ethic Compliment Audit and Commitment of Profession and Organizational Commitment

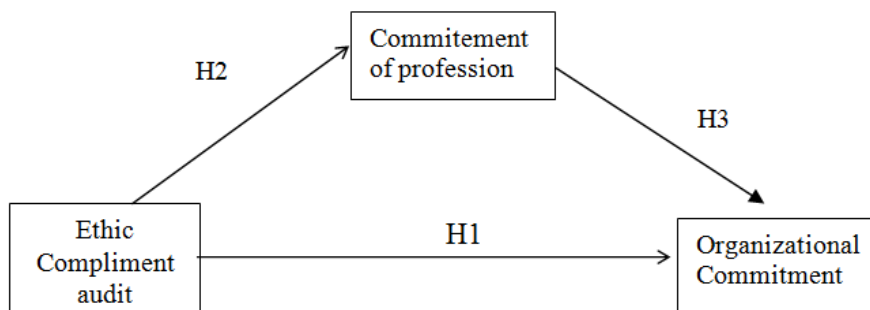
The organization has a purpose similar to the purpose of the profession, consequently the internal auditors who apply the work ethic correctly will be more committed to the goals and standards set by the organization (Shaub, *et al.*, 1993)

This is supported by the statement of Khomsiyah and Indriantoro (1997), that idealistic auditors who really understand the rules, norms and ethical values as well as run well are likely to be willing to maintain the ideal standards of professional and organizational ethics, so that it will be easier Committed to the profession and its organization.

Novianti & Gunawan (2010) also confirmed that the ethics of Islamic work and business ethics have a positive effect on professional commitment and organizational commitment. The influence between Islamic work ethics and business work ethics towards organizational commitment through professional commitment shows a positive influence.

H3: Ethic Compliment Audit positively influences and Indirectly Significant to Organizational commitment through commitment of profession.

Figure 1: Reseach Model



III. Research Methods

Population and Sample

The population in this study is Private University lecturers of Semarang who have been certified lecturers from 2008 until 2014 amounted to 1103 people (Kopertis 6 Central Java, 2015) .The determination of the number of samples is based on the Slovin formula (Umar, 2003) Rounded), in this study 130 research samples. Sample selection method used is probabilita sampling. Determination of sample members is used proportional sampling / sample aiming because the researcher has understood that the required information is obtained from a particular target group

Tabel 1: Research Sample

No	University	Population	Sample
1	UNTAG	197	23
2	UNNISULA	174	20
3	UNIKA	155	18
4	USM	100	12
5	UNPAND	7	1
6	UNIMUS	50	6
7	UNISBANK	124	15
8	UDINUS	110	13
9	UPGRIS	106	12
10	IKIP VETERAN	40	5
11	UNWAHAS	40	5
	Summary	1103	130

Measurement of variables

Measurement that will be used in this research is Likert data measurement. Likert scale is the measurement of data by generating data having meaning value. How to give a score of one to five, by giving 5 categories: strongly disagree, disagree, neutral, agree, strongly agree. With the consideration that respondents have variations in the vote

Tabel 2. : Definition of variables and indicators

Variable	Definition	Indicators
Ethic Compliment Audit (X1). Adopted and developed from Quality Assurance Guidelines of Indonesia University (2014)	Ethics Review of certificated lectures in implementing of Tri Darma Perguruan Tinggi	1. Best practice of teaching 2. Best practice of research 3. Best practice of community service
Commitment of Profession (X2) Adopted form Larkin, 1990 and Dwyer <i>et al.</i> , (2000).	Professional commitment is the level of individual loyalty to the profession	1. Dedication to the profession 2. Professional responsibility 3. Demands for autonomy 4. Believe in your own settings 5. Professional associations
Organisazational Commitment (X3) Adopted and developed from R. T. Modway (1979), Dennis P. Bozeman (1981), Trisnaningsih (2004)	Organizational commitment is the power of the individual to remain Members of the organization demonstrated by their hard work	1. Affective commitment 2. Normative commitment 3. Continuence commitment

Data Collection and Technical Analysis

Data collection was obtained by using Questionnaire (5 likert scale) to obtain data related to the research variables of certified lecturers

Data analysis

Data analysis is done by performing data quality test, classical assumption test, model goodness test and hypothesis test. The data quality test resulting from the use of this research instrument is evaluated through validity and reliability test. Classic assumption tests are included normality test, multicollnearity test, and heteroscedasticity test. Test goodness model with F Test and Coefficient of determination, and hypothesis test by using t test

IV. Result And Discussion

Characteristics of Respondents

Respondents in this study are certified lecturers, at private universities in Semarang. The age of respondents consist of 30 to 40 years (22%), 51 to 60 years 21 (16%), most were 41 to 50 (62%). Characteristics of respondents by sex shows male respondents there are 43 people (33%), and female are 87 (67%). Characteristics of respondents based on education showed that respondents who have master degree consist of 109 lectures (84%), and respondents who have doctoral degree consist of 21 lectures (16%).

Validity test

Validity test using confirmatory factor analysis (CPA), the test instrument used to measure intercorrelation level among variables and whether or not the factor analysis is kaiser Meyer Olkin Measure of Sampling Eduquasi (KMO MSA). The cut off value for KMO should be less than 0.50 for factor analysis (Ghozali, 2011). KMO MSA to test whether the indicator used can confirm a construct / variable. If each indicator is a measure of the Ethic Compliment Audit indicator it will have a high loading factor > 0.5

Based on result of data processing, variable Ethic Compliment Audit showed KMO = 0,604 and significance at 0,000, it can be concluded factor analysis test can be done. All indicators have a factor loading more than 0.5 (> 0.5). This means the each indicator is the constructor / variable of the Ethic Compliment Audit (tthe questionnaire instrument is valid).

Result of data analysis of variable of Commitment of profession showed KMO = 0,516 > 0,5 and significance at 0,000, it can be concluded factor analysis test for Commitment of profesion (M) variable can be done. All indicators (M1 to M7) have loading factor more than 0,5 > 0.5) this means each indicator is a construct / variable Profit Professional (the questionnaire instrument is valid).

Result of data analysis, Organizational Commitment variable showed KMO = 0,542 > 0,5 and significance at 0.000, it can be concluded that factor analysis test for Organizational Commitment (Y) variable can be done. All indicators Y1 to Y11 have a factor loading more than 0.5 (> 0.5) This means that the Y1 to Y11 indicator is a constructor / organizational Commitment Gauge In other words the questionnaire instrument is valid.

Reliability Test

Reliability test to determine the consistency of reliability of measuring instrument, using questionnaire. Measurement of reliability in this study using Cronbach Alpha. From Etha Compliment Audit test, the variable of Ethic Compliment Audit shows cronbach alpha 0,826 > 0,6, it can be said that Ethical Compliment Audit variable variable is reliable, Variable Commitment of profession shows Cronbach Alpha 0,624 > 0,6, hence can be said variable variable Professional of Commitment is reliable. Organizational Commitment Variable shows Cronbach Alpha 0.712 > 0.6, then it can be said to be a reliable variable instrument Commitment of profession.

Normality test

A simple statistical normality test was performed by examining the residual normality used in the Kolmogorov-smirnov non-parametric statistical test (K-S). Test K-S by making a hypothesis.

H0: The residual data is normally distributed

HA: Residual data is not normally distributed

Based on the kolmogorov-smirnov (K-S) test, the value of kolmogorov-smirnov is 0.762 and significant at 0.607, this means H0 is accepted and HA is rejected which means the residual data is normally distributed.

Multicolonierity test

Multicolonierity test aims to test whether the regression model found a correlation between independent variables (indepnden). A good regression model should not be correlated among independent variables. To detect the presence or absence of multicol by looking at tolerance and VIF values. From the statistical calculation shows the tolerance value of Variable Ethic Compliment Audit and Commitment of profession variables = 0.521 more than > 0.10 which means there is no correlation between independent variables that value more 95%, the calculation of Varian Inflation Factor (VIF) also shows the same thing Variable Ethic Compliment Audit and Commitment variable value 1.919 less than 10 can be concluded there is no multicolonierity among independent variables.

Heteroscedasticity Test

It aims to test whether in the regression model there is a variance inequality from one residual to another. If the variance of one residual to another observation is fixed then it is called Homoscedasticity and if different it is called heterokedastisitas. A good regression model is that there is no heteroscedasticity. Heteroskedasticity test used is Glejser test by regressing residual absolute value to independent variable, if independent variable is statistically influence dependent variable, hence there is indication of heteroscedasticity. The statistical test results show the significant probability of ECA: 0.129 > 0.05 and KP: 0.161 > 0.05. So it can be concluded that there is no regression model of heteroskedastisitas.

F test

Result Analysis of Goodness of Fit Model by looking at value of F from regression = 18,663 and significant at 0.000, show that model in research fit (can be used).

Path Analysis / Path Analysis

Path analysis to examine the relationship between Ethic Compliment Audit on Organizational Commitment; and Ethic Compliment Audit (ECA) relationship to Organizational Commitment (KO) mediated by Commitment of profession (KP).

The path coefficient is calculated by making two structural equations ie the regression equation showing the hypothesized relation. Path coefficient is unstandardized regression coefficient.

In this case there are two equations are (Ghozali, 2011):

$$\text{Professional commitment} = \alpha + p2 \text{ ECA} + e1 \tag{1}$$

$$\text{Organisazional Commiement} = \alpha + p1\text{ECA} + p3\text{KP} + e2 \tag{2}$$

$$e1, e2 = \sqrt{1 + R^2}$$

Tabel 3: Equation of Regression 1

Model	B	T	Sig
ECA	0,247	10,844	0,000

Dependent Variable : KP

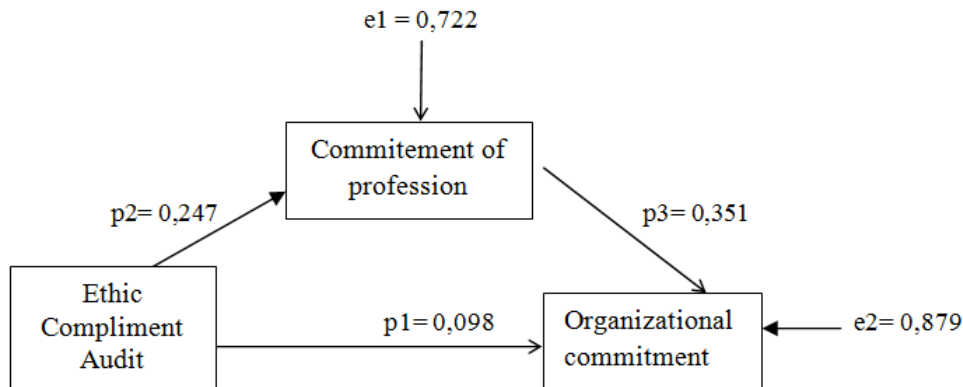
Tabel 4: Equation of Regression 2

Model	B	T	Sig
ECA	0,098	2,104	0,000
KP	0,351	2,685	0,008

Dependent Variable : KO

From SPSS statistic test, the value of unknown of Ethical Compliment Audit at equation (1) is 0,247 and significant at 0.000 which means Ethic Compliment Audit significantly influences Commitment of professional. Unstandardized beta value 0.247 is the path value on path p2. On the regression equation result (2) the unstandardized beta value for the Ethic Compliment Audit of 0.098 is significant at 0.037 is the path value at p1 and the unstandardized beta value of the Commitment of profession of 0.351 represents the path p3 path value significantly at 0.008. The value of $e1 = \sqrt{1-0,47} = 0.722$, shows the number of variances of Profit Commitment not explained by Ethic Compliment Audit of 0.722, and $e2 = \sqrt{1-0,227} = 0.879$, indicating the variance of Organizational Commitment which can not Explained by Ethic Compliment Audit variable and Commitment of professional variable of 0.879.

Figure 2
Path Analysis



The result of path analysis showed that Ethic Compliment Audit had direct effect to the Organizational commitment 0,098, and indirectly influence from Ethic Compliment Audit to Commitment of profession (as intervening) equal to 0,247 with significance 0,00, then to Organizational Commitment 0,351 with significance 0,008. The amount of indirect effect is calculated by multiplying the indirect coefficient (0,247 x 0,351) = 0,0867. Total influence of Ethic Compliment Audit to Organizational Commitment 0,098 + 0,0867 = 0,1847.

Hypothesis test with Sobel Test and Bootsraping

Testing of mediation hypothesis can be done by procedure developed by Sobel (1982) in Gozhali (2011) and known as Sobel test (Sobel test).

Tabel 5. Direct And Total Effects				
	Coeff	s.e	T	Sig(two)
b(YX)	0,1851	0,0345	5,3594	,0000
b(MX)	0,2475	0,0228	10,8445	,0000
B(YX.M)	0,0983	0,0467	2,1037	0,0374

Indirect Effect And Using Significance				
	Value	s.e	z	Sig(two)
Effect	0,0868	0,0334	2,596	0,0094

Bootstrap Result for Indirect Effect				
	Data	Mean	s.e	sig(two)
Effect	0,0868	0,0887	0,0356	0,0094.

Sumber: Data primer yang diolah

Based on the output of SPSS, it is found that the total effect of variable X (Ethic Compliance Audit) to variable (Y) Organizational Commitment with coefficient value of 0.1851 with significance of 0,000 means Ethic Compliment Audit has positive and Significant effect to Organizational Commitment this shows that when Ethic Compliment Audit The higher / better the Organizational commitment will increase. The results of this study support the research of Shaub et.al (1993), which provides empirical evidence that there is an influence of

auditor ethics sensitivity (defined as the ability to recognize the ethical nature of the auditor professional situation) of: organizational commitment, Kambara & Bastian (2009) Accountant work has a positive effect on organizational commitment. Novianti & Gunawan (2010) also confirmed that the ethics of Islamic work and business ethics have a positive effect on organizational commitment.

Effect of independent X (Ethic Compliment Audit) on mediator variables (M) Professional Commitment with coefficient value of 0.2475 with significance of 0,000 means Ethic Compliment Audit positive and Significant effect on professional Commitment. The results of this study indicate if Ethic Compliment Audits higher / better then the Commitment of profession will increase. The results of this study support the research of Shaub, *et.al.*, (1993), which provides empirical evidence that there is an auditor's ethical sensitivity influence (defined as the ability to recognize the ethical nature of a professional auditor's situation) to commitment of profession. Kambara & Bastian (2009) explains the ethics of accountant work has a positive effect on commitment of profession. Novianti & Gunawan (2010) also confirmed that the ethics of Islamic work and business ethics have a positive effect on professional commitment. Uyar & ozer (2011) which stated that ethical orientation, ethical awareness and ethical decision influence on commitment of profession.

Indirect influence Ethic Compliment Auditing to Organizational Commitment through Commitment of profession of 0.0868 and significant at 0,0094 means Ethic Compliment Audit have positive influence and Significant indirectly to Commitment of organization through commitment of profession. So can be concluded happened mediation relation. The significance test with the test result is obtained:

$$t = \frac{0,0868}{0,0334} = 2,563$$

The result of significance test with bootstrapping as follows :

$$t = \frac{0,0868}{0,0356} = 2,438$$

Therefore t count with sobel test = 2.563 and t count bootstrapping = 0.438 bigger than t table with a significant level of 0.05 that is equal to 1.96 it can be concluded that the coefficient of indirect effect significant at 0.0094. The results of this study support the research of Novianti & Gunawan (2010) which asserts that the influence between Islamic work ethic and business work ethic towards organizational commitment through commitment of profession shows a positive influence. Lee, *et al.* (2000) stresses the need to learn commitment of profession because one's career is a major part of his life and commitment of profession has important implications at the individual and organizational level.

V. Conclusions

Ethic Compliment Audit has a positive and significant effect on Organizational Commitment, this means that the arising Ethic Compliment Audit will increase of the Organizational commitment. Ethic Compliment Audit has a positive and significant effect on the mediator variables (M) Commitment of profession. The result of this study indicate that, if Ethic Compliment Audits found higher, it will increase the Commitment of profession.

Ethic Compliment Audit's has an indirect influence on Organizational Commitment through Commitment of profession means that commitment of profession proved having a mediating role between ethic commitment and organizational commitment.

Professional Lecturer is a lecturer who has special competence in their field to carry out teaching, research, community service and implement the professional ethics. The given of lecturer profession allowance in a hope that lecturers will teach professionally which will increase lecturer's commitment to the profession and organization. The support of government, institution and society will assist them to reach their achievement as a commitment of profession in order to have an engage of organizational commitment.

Limitations and Recommendation

This study uses only 130 samples should increase the number of samples. And the sample consist of lecturers of private universities in Semarang only. Recommendation for future research is to develop variable of Commitment of profession may be motivation, education, employment, salary or / compensation as intervening or moderating variables, which is expected to further explain the relationship Ethic Compliment Audit with Commitment of profession to increase Organizational Commitment which later expected will improve lecturer's performance. Future research needs to expand the number and scope of research sample of Private University lecturers to other than universities in Central Java.

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