

The Effect Of Mandatory Auditor Rotation, Independence, And Organizational Commitment On Work Behavior Of Financial Audit Agency Auditors Representative Of West Nusa Tenggara Province

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The aims of this thesis are: (1) to analyze the effect of Mandatory Auditor Rotation on Auditor Work Behavior, (2) to analyze the effect of Mandatory Auditor Rotation on Organizational Commitment, (3) to analyze the effect of Independence on Auditor Work Behavior, (4) to analyze the effect of Independence on Organizational Commitment, (5) to analyze the effect of Organizational Commitment on Auditor's Work Behavior, (6) to analyze the effect of Mandatory Auditor Rotation on Auditor's Work Behavior through Organizational Commitment, and (7) to analyze the effect of Independence on Auditor's Work Behavior through Organizational Commitment. This research is causality associative research. This research conduct on auditors who currently work at the State Audit Board (BPK) Representative of the Province of West Nusa Tenggara. The population of this research is all auditors, totaling 59 people with a total sample of 31 people, with the type of sampling technique used is purposive sampling method. The collecting research data is a questionnaire. Procedures and analysis of data processing using path analysis using SEM-Partial Least Square (PLS). The results showed (1) Mandatory Auditor Rotation had a positive but not significant effect on Work Behavior, (2) Independence had a significant positive effect on Work Behavior, (3) Mandatory Auditor Rotation had a significant positive effect on Organizational Commitment, (4) Independence had a significant positive effect on Organizational Commitment, (5) Organizational Commitment has a significant positive effect on Work Behavior, (6) Organizational Commitment can mediate the effect of Mandatory Auditor Rotation on Work Behavior and (7) Organizational Commitment can mediate the effect of Independence on Auditor Work Behavior.

Keywords: Mandatory Auditor Rotation, Independence, Organizational Commitment, and Work Behavior.

INTRODUCTION

Human resources are all the capabilities or potentials of the population residing in a certain area along with their demographic, social, and economic characteristics or characteristics that utilize for development purposes. So discussing human resources means discussing the population with all its potential or abilities. Human potential involves two aspects, namely aspects of quantity and quality (Papayungan, 1995: 110).

Work behavior is how people in the work environment can actualize themselves through attitudes at work (Robbins (2002, pp.35-39). Where Robbins's opinion emphasizes the attitude taken by workers to determine what people with this type will do There are four indicators that use to determine work behavior according to Griffiths (2004 in Maulana, 2013), namely social relationships, vocational skills, work

motivation, initiative-confidence, while according to Bryson (2003 in Maulana, 2013), namely cooperatives-social skills, work quality, work habits, personal presentation.

Mathis and Jackson (2001:98) define organizational commitment as the level of trust and acceptance of employees towards organizational goals and desire to remain in the organization. According to Allen and Meyer (1991), there are three forms of organizational commitment: affective commitment, continuance commitment, and normative commitment. According to Lincoln, Bashaw, and Sopiah in Apriliana et al. (2013), indicators of organizational commitment are employee willingness, employee loyalty, and employee pride.

According to Hasibuan (2006), the mutation changes in position/position/place/work carried out either horizontally/rotationally or vertically (promotion/demotion) within an organization. Based on the above understanding, one of the forms of mutation is rotation. According to Mathis and Jackson (2006: 191), job rotation is the process of transferring an employee from one job to another that can increase employee abilities and value for the organization without any change in position, rank, or compensation. According to Hasibuan, Mathis, and Jackson (2006), the indicators used to measure job rotation are employee abilities, employee knowledge, and employee boredom. Of course, the rotation policy can have both positive and negative impacts on employees.

The public perceives auditors as 'trust keepers' because they have the ability to produce reliable audit reports to be used in the decision-making process (Ottaway, 2014; Roy, 2015 in Angraini, 2020). In addition, independence is important for auditors to provide fairness in financial statements (BPK RI, 2018; Roy, 2015 in Angraini, 2020). According to Otta-way, 2014 in Angraini (2020), there are two forms of auditor independence: independent in fact and independent. The former allows auditors to act in an independent state of mind, enabling individuals to audit with integrity, objectivity, and professional skepticism. The latter means that the auditor must avoid any circumstances in which a third party could interfere with their honesty and objectivity in conducting the audit. According to Shockley (1981) and Wulandari in Dhanny (2015), 4 factors influence independence, namely length of relationship with clients (audit tenure) in Indonesia, pressure from clients, peer review, and non-audit services.

Work behavior is how people in the work environment can actualize themselves through attitudes at work (Robbins (2002, pp.35-39). Where Robbins's opinion emphasizes the attitude taken by workers to determine what people with this type will do There are four indicators that use to determine work behavior according to Griffiths (2004, pp. 41-42 in Maulana, 2013), namely social relationships, vocational skills, work motivation work), initiative-confidence, while according to Bryson (2003, p.41 in Maulana, 2013), namely cooperatives-social skills (ability to relate socially), work quality (quality of work), work habits work), personal presentation (self-control).

Research by Firth et al. (2012) shows that firms with mandatory audit partner rotation are associated with a much higher probability of Modified Audit Opinion (MAO) than firms without rotation. Datu Sabar et al. (2017) research aims to determine the effect of job promotions and job transfers on employee performance at the Regional Office of the General Treasury of North Sulawesi Province. The results of the study found that mutations affect employee performance.

Based on the studies above, it is known that mutations have a significant effect on each of the dependent variables studied. However, there are still gaps or inconsistencies related to mutation or rotation research, as in the research of Rarung et al. (2015) conducted on civil servants at the Regional Office of the Directorate General of State Assets of Central North Sulawesi, Gorontalo, and North Maluku which stated that simultaneous employee transfers and job performance appraisals affected performance. However, partially employee mutations have no significant effect on performance. Likewise, Lee's research (2018) shows that mentoring/coaching is an organizational factor influencing increasing work performance through career development. In contrast, job rotation interferes with job performance through career development. This gap is also found in Lumangkun et al. (2018), which aims to find out and analyze whether training, promotions, and transfers affect employee performance at the Food Service of North Sulawesi Province. This research shows that mutation partially does not affect employee performance at the Food Service Office of North Sulawesi Province.

Quick and Schmidt's (2018) research on KAP rotation shows a negative interaction between rotation and joint audits on participants' perceptions of auditor independence. In addition, a negative interaction effect reveals between rotation after 24 years and retention on perceived audit quality. Likewise, research by Harber and Maroun (2020) on practitioners' views on the effects and implications of the Mandatory Auditor Firm Rotation (MAFR) states that there is a considerable rejection of the potential efficacy of MAFR to

improve audit quality due to various "switching costs," especially the loss of client-specific knowledge. And expertise on rotation. In addition, costs and disruptions to the client and the audit firm are also considered. Although many studies have examined rotation,

Not many have conducted research related to the relationship between independence and work behavior of auditors. However, previous research discusses the relationship between rotation and independence (Junaidi et al., 2016; Booker, 2018; Quick and Schmidt, 2018, Anggraini, 2020). For example, Junaidi et al.'s research (2016) on companies listed on the Indonesia Stock Exchange during 2002-2010 stated that auditor rotation significantly positively affected auditor independence.

Although several studies have concluded that auditor rotation and independence have a positive correlation, this is not the case with the research of Quick and Schmidt (2018) and Anggraini (2020). Quick and Schmidt's (2018) research on bank directors and institutional investors in Germany shows a negative interaction between rotation and joint audit on participants' perceptions of auditor independence. Likewise, Anggraini's (2020) research on the public sector, such as BPK, shows that independence in auditor performance will be increased as a result of mandatory rotation. However, the rotation policy cannot increase auditor independence, so a complementary scheme is needed to maintain auditor independence.

Purba and Seniati (2004) stated that work attitudes (including organizational commitment) have a significant influence on the Organizational Citizenship Behavior (OCB) of employees. The results of this study indicate that organizational commitment has a significant effect on OCB in Indonesia. Similarly, Aisyah and Wartini's (2016) research shows that transformational leadership has an effect on OCB, quality of work-life has an effect on OCB and organizational commitment, and organizational commitment has been proven as a mediating variable for the influence of transformational leadership and quality of work-life on OCB.

However, there are inconsistencies with previous studies based on Kurniawan's (2015) research at PT. For example, x in Bandung shows no effect of affective commitment on OCB, and there is an influence of normative commitment on OCB. Besides, based on previous research, there are inconsistencies in which organizational commitment cannot mediate the dependent variable on the independent variable. For example, according to Nugroho's (2011) research, organizational commitment can mediate the influence of organizational culture on employee performance, and organizational commitment cannot mediate the influence of transformational leadership style on employee performance.

While the research of Maulana (2013) aims to analyze the work behavior of employees at De Bolivia Surabaya Town Square Surabaya, the results of the study indicate that there are differences in work behavior among employees on each indicator because each employee has a different personality, basic skills, family background, and educational background.

With the phenomena found in the field and the inconsistency of the results of previous studies, where the studies described above concluded different results, namely, some stated that job transfers and job rotations still had positive and negative effects on employee performance productivity, some stated that that rotation and mutation do not affect employee performance. Likewise, there are inconsistencies that state that commitment has and does not affect work behavior. Besides that, there are also inconsistencies related to organizational commitment that cannot mediate independent variables on the dependent variable, and the limited research related to auditor work behavior attracts the author's interest to conduct research.

The purpose of this study was to obtain evidence of the effect of mandatory auditor rotation, independence, and organizational commitment on the work behavior of auditors at the State Audit Board of West Nusa Tenggara. Based on the background and the formulation of the existing problems, this research conduct with the following objectives:

LITERATUR REVIEW AND HYPOTHESIS DEVELOPMENT

According to Dessler in Animun (2017), the mutation transfers from one job to another, usually without a change in salary or level. Mutations are employment activities related to transferring the functions, responsibilities, and employment status of workers to certain situations with the aim that the workers concerned obtain deep job satisfaction and can provide the maximum possible work performance to the organization, Sastrohadwiryo in DK Natalia, 2017.

According to the Big Indonesian Dictionary (KBBI), the mutation transfers employees from one position to another. Therefore, based on the above understanding, it can be concluded that mutation is the

process of transferring an employee's position/position/place/job either horizontally (job rotation/transfer) or vertically (promotion and demotion) within an organization.

So that in the transfer or rotation, it is necessary to consider the importance of the principle of mutation, namely transferring employees to the right position and work following the knowledge, skills, and abilities (competencies) of the employee concerned so that there is an increase in motivation, enthusiasm and work productivity.

According to Griffiths (in Maulana, 2013), this relates to indicators that use to determine work behavior, namely work motivation. Further motivation is explained by the willingness to achieve a certain goal, such as physiological needs, security, love, self-esteem, and self-actualization.

This is reinforced by research by Santoso (2017) that employee rotation has no significant effect, and work behavior has a significant effect on employee performance. Therefore, the independent variables are employee rotation and work behavior and employee performance as the dependent variables in this research. The limited research on auditor work behavior as the dependent variable, so this study wants to examine the effect of Mandatory Auditor Rotation as an independent variable with auditor work behavior as the dependent variable.

H1: Mandatory auditor rotation has a significant effect on auditor work behavior

Based on the definition of rotation above and reinforced by research by Nugroho (2011), which states that organizational culture has a significant effect on organizational commitment. Mandatory Auditor Rotation is one of the organizational cultures in BPK and must be followed by all auditors. So by looking at the research of Nugrogo (2011), the Mandatory Auditor Rotation is related to organizational commitment.

H2: Mandatory auditor rotation has a significant effect on organizational commitment

Independence, according to Otta-way, 2014 in Angraini, 2020 states that there are two forms of auditor independence, namely: independent in fact and independence. The former allows auditors to act in an independent state of mind, enabling individuals to audit with integrity, objectivity, and professional skepticism. The latter means that the auditor must avoid any circumstances in which a third party could interfere with their honesty and objectivity in conducting the audit.

Not many have conducted research related to the relationship between independence and work behavior of auditors. Instead, based on previous research, they discussed the relationship between rotation and independence (Junaedi, 2016; Booker, 2018; Quick and Schmidt, 2018, Putri Anggraini, 2020). However, at BPK, some attitudes must be followed, including independence. This is stated in writing in the provisions of the BPK.

H3: Independence has a significant effect on the work behavior of auditors

As stated earlier that independence, according to Otta-way, 2014 in Angraini, 2020 states that there are two forms of auditor independence, namely: independent in fact and independent. Meanwhile, Mekta in Cahyani (2020) defines organizational commitment as an attitude reflecting employee loyalty to the organization and a continuous process where organizational members express their concern for the organization. Independence. BPK, as a state institution, has BPK's basic values, namely independence, integrity or commitment, and professionalism. Therefore, BPK upholds the independence of institutions, organizations, and individuals. Two of them are the variables studied.

H4: Independence has a significant effect on organizational commitment.

Mekta in Cahyani (2020) defines organizational commitment as an attitude that reflects employee loyalty to the organization and a continuous process in which organizational members express their concern. Pamungkas in Cahyani (2020) states that organizational commitment is identifying a person's involvement in the organization to maintain membership in the organization and is the willingness to work hard to achieve organizational goals.

This is reinforced by the research of Purba and Seniati (2004). In research, it is stated that in examining the causes of individual behavior, the individual's internal and external factors should consider.

One of the variables used in this research is work attitude (including organizational commitment). The researcher argues that these factors have a significant influence on employee OCB. The results of this study indicate that organizational commitment has a significant effect on OCB in Indonesia.

H5: Organizational commitment has a significant effect on the work behavior of auditors.

Based on the definition related to Mandatory Auditor Rotation and Independence above and research by Nugroho (2011), organizational commitment can mediate the influence of organizational culture on employee performance. Based on this relationship, the hypothesis is to be built. This study also examines the effect of Mandatory Auditor Rotation and independence on auditor work behavior with organizational commitment as an intervening variable.

H6: Mandatory Auditor Rotation and Independence significantly affect Auditor Work Behavior with Organizational Commitment as an Intervening Variable.

METHODS

This research is a type of causality associative research. This research conduct on auditors who currently work at the State Audit Board (BPK) Representative of the Province of NTB. The population of this study was all auditors at the NTB Representative Office of 59 people. The method used for data collection in this study is a survey sample, which is to collect as much data as possible about the quality of the subject to describe the state of the subject. This study's data analysis and hypothesis testing were carried out using the Partial Least Square (PLS) approach. PLS is a structural equation variable (SEM) based on component or variance. According to Ghozali (2012), “PLS is an alternative approach that shifts from a covariant-based SEM approach, At a significance level of 0.05, the hypothesis will support if it has a positive coefficient and p-value (lower than an error tolerance of 5%/0.05). The results of the significance level test can be seen in table 4.15.

Table 1. Significance Test Results (Hypothesis Testing)

Effect Between Variables	Coefficient	T-Statistics	P-Value	Information
Mandatory Auditor Rotation -> Organizational Commitment	0.784	8.980	0.000	Significant
Independence -> Organizational Commitment	0.194	1.873	0.034	Significant
Mandatory Auditor Rotation -> Work Behavior	0.132	0.949	0.174	Not Significant
Independence -> Work Behavior	0.280	4.365	0.000	Significant
Organizational Commitment -> Work Behavior	0.608	4.617	0.000	Significant
Mandatory Auditor Rotation -> Organizational Commitment -> Work Behavior	0.477	3.872	0.000	Significant
Independence -> Organizational Commitment -> Work Behavior	0.118	1.854	0.035	Significant

Based on Table 1, explains:

1. Mandatory Auditor Rotation has a positive effect on Auditor Work Behavior at the State Audit Board of West Nusa Tenggara Province of 0.132 with a significance value of 0.174 (greater than 5%/0.05 error tolerance) which means it is not significant, so it can state that the first hypothesis has a positive but not significant effect, so the first hypothesis is rejected.
2. Independence positively influences the Work Behavior of Auditors at the State Audit Board of West Nusa Tenggara Province of 0.280 with a significance value of 0.000. lower than the error tolerance of 5%/0.05), which is significant, so it can state that the second hypothesis is accepted.

3. Mandatory Auditor Rotation has a positive influence on the Organizational Commitment of Auditors at the State Audit Board of West Nusa Tenggara Province of 0.784 with a significance value of 0.000, which is smaller than the error tolerance of 5%/0.05) which is significant, so it can state that the third hypothesis is accepted.
4. Independence positively influences the Auditor's Organizational Commitment at the State Audit Board of West Nusa Tenggara Province of 0.194 with a significance value of 0.034 which means significant, so it can state that the fourth hypothesis is accepted.
5. Organizational Commitment positively influences the Work Behavior of Auditors at the State Audit Board of West Nusa Tenggara Province of 0.608 with a significance value of 0.000 which means significant, so it can state that the fifth hypothesis is accepted.
6. Mandatory Auditor Rotation mediated by Organizational Commitment has a positive effect on Auditor Work Behavior at the State Audit Board of West Nusa Tenggara Province of 0.477 with a significance value of 0.000, which is smaller than an error tolerance of 5%/0.05) which means significant, so it can state that the hypothesis sixth accepted.
7. Independence mediated by Organizational Commitment has a positive effect on the Work Behavior of Auditors at the State Audit Board of West Nusa Tenggara Province of 0.118 with a significance value of 0.035, which is smaller than the error tolerance of 5%/0.05), which is significant, so it can state that the seventh hypothesis is accepted.

DISCUSSION

The Effect of Mandatory Auditor Rotation on Work Behavior

The results showed that Mandatory Auditor Rotation had a positive but not significant effect on the Work Behavior of the Auditors of the State Audit Board of West Nusa Tenggara Province. This can be interpreted that the existence of Mandatory Auditor Rotation will increase the Auditor's Work Behavior and vice versa, but the effect is not significant or meaningless. The behavior of the BPK auditor is not only influenced by the Mandatory Auditor Rotation. Still, it is also influenced by other factors, such as leadership or leadership in the NTB Provincial BPK Representative.

Based on the effect on the ability, boredom or saturation and knowledge of the Auditor which is an indicator of the Mandatory Auditor Rotation as a whole, it has an "enough" category, which means that rotation to a new place includes improving skills and techniques in auditing, but has a positive but insignificant effect on the work behavior of the auditor.

According to Dessler (2015:306), job rotation means moving management trainees from one department to another to broaden their understanding, experience and recognize their strengths and weaknesses. Meanwhile, according to Hasibuan (2006), mutations consist of horizontal and vertical mutations. Horizontal mutation (job rotation/transfer) means a change in the place or position of an employee but still at the same rank within the organization. Horizontal mutations include place transfers and job transfers. At the same time, the vertical mutation is a change in position/position/job, promotion, or demotion, so that the obligations or powers also change. For example, promotion increases authority and responsibility, while demotion reduces employee authority and responsibility.

Mandatory Auditor Rotation at BPK is carried out based on the Decree of the Secretariat General of BPK Number 366/K/X-XIII.2/9/2010 concerning Transfer of Non-Structural Employees. In the provision in Article 5 which states that employees (1) are transferred according to the needs of the organization, (2) employees are transferred by taking into account the period of service in the last work unit, which are as follows areas one and two covering Java, Sumatra, Kalimantan, Sulawesi, the Nusa Tenggara and Bali regions are subject to a three to five-year working period; and region three, which includes Maluku and Papua, is subject to a three to a four-year term of service. These rules serve as guidelines for the transfer of non-structural employees from auditors to BPK.

According to Robbins (2002, pp.35-39 in Maulana, 2013), work behavior is how people in the work environment can actualize themselves through attitudes at work. This can be seen in the indicators used to determine work behavior according to Griffiths (2004, p. 41 motivation. Further motivation is explained by the willingness to achieve a certain goal, such as physiological needs, security, love, self-esteem, and self-actualization.

The results of the Mandatory Auditor Rotation research have a positive but not significant effect on the Work Behavior of the Auditors of the State Audit Board of West Nusa Tenggara Province, in line with

the results of research conducted by Rarung et al. (2015), Santoso (2017), Lumangkun et al. (2018), Mufaizah (2017) and Putri Anggraini (2020) that employee rotation has no significant effect on employee performance or employee performance.

The Effect of Mandatory Auditor Rotation on Organizational Commitment

The study results stated that Mandatory Auditor Rotation had a positive and significant effect on Organizational Commitment. This means that if the Mandatory Auditor Rotation is getting better within the Audit Board of the Province of West Nusa Tenggara, it is followed by an increase in Auditor Organizational Commitment. On the other hand, the lower the Mandatory Auditor Rotation implemented within the State Audit Board of West Nusa Tenggara Province, the lower the Auditor's Organizational Commitment.

Mathis and Jackson (2001) define organizational commitment as the level of trust and acceptance of employees towards organizational goals and desire to remain in the organization. Luthans (2006:249) defines organizational commitment as (1) a strong desire to remain as a member of a particular organization; (2) the desire to strive according to the wishes of the organization; and (3) certain beliefs and acceptance of the organization's values and goals". According to Lincoln and Bashaw in Apriliana et al. (2013), indicators of organizational commitment are employee willingness, employee loyalty, and employee pride. Willingness, loyalty, and pride are indicators of Organizational Commitment which overall has a "high" category. However, respondents' opinion about the Mandatory Auditor Rotation is in the "enough" category, different from the BPK Auditor's Organizational Commitment which has a "high" category. The loyalty and pride factors have a "high" category, which means that the BPK auditor is obliged to remain with the current organization and is proud to be a BPK employee. So based on the test, it is known that Mandatory Auditor Rotation has a positive and significant effect on Organizational Commitment.

The results of the study state that Mandatory Auditor Rotation has a positive and significant effect on Organizational Commitment, in line with Nugroho's research (2011) which states that organizational culture has a significant effect on organizational commitment. Mandatory Auditor Rotation is one of the organizational cultures in BPK and must be followed by all auditors.

The Influence of Independence on Work Behavior

The study results indicate that independence has a positive and significant effect on the work behavior of auditors at the State Audit Board of West Nusa Tenggara Province. This can be interpreted that the higher the Auditor Independence, the better the Auditor's Work Behavior and vice versa. It can also be seen from respondents' opinion about Independence with the category of "strong," meaning that the Auditors have strong independence to act with an independent state of mind and carry out audits with integrity so that it has a significant effect on the Auditor's Work Behavior.

There are two forms of auditor independence, namely: independent in fact and independent. The former allows auditors to act in an independent state of mind, enabling individuals to audit with integrity, objectivity, and professional skepticism. The latter means that auditors must avoid any situation where third parties can interfere with their honesty and objectivity in conducting the audit (Otta-way, 2014 in Angraini, 2020).

Indicators of independence are the length of relationship with clients, pressure from the entity, peer review, and non-audit services. The study results show that all indicators are categorized as "strong," and the most influential are pressure from the entity and peer-auditor reviews. This can be seen when conducting an audit. There are often conflicts of interest between the auditor and the auditee. So that the auditor may be under pressure from the audited entity or the auditee to behave in a manner that is not following the provisions, such as not being independent in acting at the audit, besides that, the existence of a review from a peer auditor (peer review) can make the audited entity confident of the quality and morale of the auditor if there is a review from a peer auditor (peer review).

Independence has a great influence on the work behavior of auditors who are free and independent because, with independence, BPK auditors have freedom in mental attitude and appearance from personal, external, and/or organizational disturbances. BPK auditors have the freedom to carry out audit procedures, obtain unrestricted access to information, and collect audit evidence through various audit techniques according to auditing standards, laws, and regulations. A strong respondent's opinion about independence also has a strong influence on the behavior of independent and independent auditors.

The results of the study that independence has a positive and significant effect on the work behavior of auditors at the State Audit Board of West Nusa Tenggara Province, in line with Booker's (2018) research

that lenders see clients of economically dependent auditors. Economically of Dependent Auditors (CEDA), clients are less independent of their auditors and perceive their finances to be less reliable than clients without dependent auditors (non-CEDA). As a result, lenders are less likely to lend to CEDA.

The Effect of Independence on Organizational Commitment

The study results indicate that independence has a positive and significant effect on organizational commitment at the State Audit Board of West Nusa Tenggara Province. This means that the higher the Auditor Independence, the higher their Organizational Commitment. On the other hand, the lower the Auditor Independence, the lower the Organizational Commitment of the BPK auditor for the West Nusa Tenggara Province Representative.

Organizational commitment is an attitude that reflects employee loyalty to the organization and an ongoing process in which members of the organization express their concern for the organization. BPK, as a state institution, has BPK's basic values, namely independence, integrity or commitment, and professionalism. BPK upholds the independence of institutions, organizations, and individuals. Organizational commitment, according to Lincoln and Bashaw in Apriliana et al. (2013), has three indicators, namely the willingness of employees, where there is a desire of employees to strive to achieve organizational interests; employee loyalty, where employees want to maintain their membership to continue to be a part of the organization, employee pride, characterized by employees feel proud to have been part of the organization they follow and feel that the organization has become a part of their lives. Respondents' opinions on Independence and Organizational Commitment are both in the "strong and high" category. This means that BPK auditors have strong independence to act with an independent state of mind and carry out audits with integrity supported by high organizational commitment. Based on the study results, it is known that the existence of independence will have a large effect on increasing organizational commitment. Among other things, it can be seen that there is pressure from the audited entity that will affect the loyalty of the BPK Representative Office of West Nusa Tenggara to the organization. Respondents' opinions on Independence and Organizational Commitment are both in the "strong and high" category.

This means that BPK auditors have strong independence to act with an independent state of mind and carry out audits with integrity supported by high organizational commitment. Based on the study results, it is known that the existence of independence will have a large effect on increasing organizational commitment. Among other things, it can be seen that there is pressure from the audited entity that will affect the loyalty of the BPK Representative Office of West Nusa Tenggara to the organization. Respondents' opinions on Independence and Organizational Commitment are both in the "strong and high" category. This means that BPK auditors have strong independence to act with an independent state of mind and carry out audits with integrity supported by high organizational commitment. Based on the study results, it is known that the existence of independence will have a large effect on increasing Organizational Commitment. Among other things, it can be seen that there is pressure from the audited entity that will affect the loyalty of the BPK Representative Office of West Nusa Tenggara to the organization. This means that BPK auditors have strong independence to act with an independent state of mind and carry out audits with integrity supported by high organizational commitment. Based on the study results, it is known that the existence of independence will have a large effect on increasing Organizational Commitment. Among other things, it can be seen that there is pressure from the audited entity that will affect the loyalty of the BPK Representative Office of West Nusa Tenggara to the organization.

The Effect of Organizational Commitment on Work Behavior

The results showed that Organizational Commitment had a positive and significant effect on the Work Behavior of the BPK Representative Auditor for West Nusa Tenggara Province. That is, the higher the Organizational Commitment, the higher the Auditor's Work Behavior. Vice versa, if the lower the Auditor's Commitment will make the Auditor's Work Behavior less good.

In the test, it can also be seen that the respondent's opinion about "high" Organizational Commitment means that the Auditor has a strong/high attachment in carrying out his work duties at the State Audit Board

of West Nusa Tenggara Province so that it significantly affects the Auditor's Work Behavior. Furthermore, the loyalty and pride factors which are indicators of Organizational Commitment, have a "high" category, which means that the BPK auditor is obliged to remain with the current organization and is proud to be a BPK employee. This affects behavior.

Work behavior indicators are motivation, expertise, quality, work habits, self-confidence, social relations, and self-control. Respondents' opinions about work behavior on average are in the "good" category. The work behavior in the BPK auditor is in social relations and self-control, which have a "powerful" category. The intensity of meeting many people with various characters and the professionalism of the social relationship between the auditor and the auditee is an advantage that the BPK auditor has in maintaining powerful social relations. Naturally, this affects the work behavior of the independent and independent BPK auditors. Besides that, making the audit run well requires good self-control from the auditor, who can separate personal and organizational interests.

The study results indicate that organizational commitment positively and significantly affects work behavior in line with Purba and Seniaty's (2004) research. Furthermore, the results of this study indicate that personality and organizational commitment have a significant effect on OCB in Indonesia.

The Effect of Mandatory Auditor Rotation on Work Behavior mediated by Organizational Commitment

The results showed that Organizational Commitment could mediate the effect of Mandatory Auditor Rotation on the Work Behavior of Auditors at the State Audit Board of West Nusa Tenggara Province. If the Mandatory Auditor Rotation directly does not significantly affect Auditor Work Behavior, it becomes a significant positive effect when mediated by Organizational Commitment. This can be interpreted that Mandatory Auditor Rotation has a major effect on Auditor Work Behavior if it can maintain or increase the Organizational Commitment of the BPK auditor. Furthermore, if it is associated with willingness, loyalty, and pride to remain at BPK as the basis for conducting Mandatory Auditor Rotation, it will affect the work behavior of the auditor.

Respondents' opinion about Mandatory Auditor Rotation with the category of "enough" which means that the transfer of auditors from one job to another horizontally is carried out with a "high enough" intensity at the State Audit Board of West Nusa Tenggara Province so that it does not significantly affect the Auditor's Work Behavior. However, it is different from the respondent's opinion about "high" Organizational Commitment, meaning that the Auditor has a strong/high attachment in carrying out his work duties at the State Audit Board of West Nusa Tenggara Province significantly affects the Auditor's Work Behavior. Therefore, the Auditor's opinion on the Mandatory Auditor Rotation makes the Auditor's Work Behavior significant through Organizational Commitment.

Work behavior indicators are motivation, expertise, quality, work habits, self-confidence, social relations, and self-control. Respondents' opinions about work behavior on average are in the "good" category. On the other hand, the work behavior in the BPK auditor is in social relations and self-control, which have a "powerful" category. The intensity of meeting many people with various characters and the professionalism of the social relationship between the auditor and the auditee is an advantage that the BPK auditor has in maintaining powerful social relations. Naturally, this affects the work behavior of the independent and independent BPK auditors. Besides that, making the audit run well requires good self-control from the auditor, who can separate personal and organizational interests.

This is in line with Nugroho's research (2011) that organizational commitment can mediate the influence of organizational culture on employee performance. The organizational culture, in this case, is relevant to the Mandatory Auditor Rotation at the NTB Provincial Representative Office.

The Influence of Independence on Work Behavior mediated by Organizational Commitment

The study results indicate that Organizational Commitment can mediate the effect of Independence on the Work Behavior of Auditors at the State Audit Board of West Nusa Tenggara Province. Respondent's opinion about Independence is categorized as "strong," meaning that the Auditors have strong independence to act with a free and independent state of mind in carrying out the audit. In the test, it can also be seen that the respondent's opinion about "high" Organizational Commitment means that the Auditor has a strong/high attachment in carrying out his work duties at the Supreme Audit Agency for the Province of West Nusa Tenggara. With two variables where the respondent's opinion is "high and strong," it significantly affects the Auditor's Work Behavior through Organizational Commitment. Therefore, independence has a significant

positive direct and indirect effect on Organizational Work Behavior. In addition, independence has a significant positive influence indirectly on the Auditor's Work Behavior through Organizational Commitment. With strong independence to act with an independent state of mind and free from personal and organizational disturbances, the greater the influence on the Auditor's Work Behavior because Organizational Commitment also mediates the factor to the BPK auditor.

Organizational Commitment can mediate the effect of Independence on Auditor Work Behavior at the State Audit Board of West Nusa Tenggara Province in line with research by Aisyah and Wartini (2016) that organizational commitment is proven to be a mediating variable for the influence of transformational leadership and quality of work-life on OCB.

CONCLUSION

From the results of the research and discussion above, the conclusions from the research that can be drawn are:

1. Mandatory Auditor Rotation has a positive but not significant effect on the Work Behavior of the Auditors of the State Audit Board of West Nusa Tenggara Province. Therefore, the higher or lower the Mandatory Auditor Rotation will not significantly increase the auditor's work behavior.
2. Mandatory Auditor Rotation has a positive and significant effect on the Organizational Commitment of the Auditors of the State Audit Board of West Nusa Tenggara Province. That is, the higher the Mandatory Auditor Rotation implemented in the Supreme Audit Agency for the Province of West Nusa Tenggara, the higher the Auditor's Organizational Commitment will be.
3. Independence has a significant effect on the Work Behavior of Auditors at the State Audit Board of West Nusa Tenggara Province. It means, the higher the Auditor Independence, the higher Auditor's Work Behavior.
4. Independence has a positive and significant effect on the Organizational Commitment of Auditors at the State Audit Board of West Nusa Tenggara Province. This means that the higher the Auditor Independence, the higher the Organizational Commitment to the Audit Board of the Representatives of the Province of West Nusa Tenggara.
5. Organizational Commitment has a significant effect on the Work Behavior of the Auditors of the State Audit Board of West Nusa Tenggara Province. That is, the higher the Auditor's Commitment, the higher the Auditor's Work Behavior.
6. Organizational Commitment can mediate the effect of Mandatory Auditor Rotation on the Work Behavior of the Auditors of the State Audit Board of West Nusa Tenggara Province.
7. Organizational Commitment can mediate the influence of Independence on the Work Behavior of Auditors at the State Audit Board of West Nusa Tenggara Province.

MANAGERIAL IMPLICATIONS

The results of this study can be used as input and considerations for organizations in implementing Mandatory Auditor Rotation and Independence so that the Organizational Commitment and Work Behavior of auditors at the Audit Board of the Province of West Nusa Tenggara will increase. Practically, the results of this research can also be used as an evaluation material and development material for the Auditor of the State Audit Board of West Nusa Tenggara Province to continue to increase their commitment to work.

The work behavior of auditors at the NTB Provincial Representative Office is generally "good" based on the results of this study. The work behavior in the NTB Provincial Representative BPK auditor is in social relations and self-control, which has a "powerful" category. The intensity of meeting many people with various characters and the professionalism of the social relationship between the auditor and the auditee is an advantage that the BPK auditor has in maintaining powerful social relations. Naturally, this affects the work behavior of the independent and independent BPK auditors. Besides that, making the audit run well requires good self-control from the auditor, who can separate personal and organizational interests.

However, several things need to be improved, such as the Mandatory Auditor Rotation that must be fair, and the same means that the BPK auditor must feel that all procedures and rules are applied fairly. BPK already has a grand design for Mandatory Auditor Rotation, but it has not been implemented properly and consistently. Improved communication channels are more transparent in conducting Mandatory Auditor

Rotation, a knowledge transfer mechanism when changing auditors in Mandatory Auditor Rotation. Mandatory Auditor Rotation must also pay attention to the ease of transportation channels used to visit their domicile family. Things like this will certainly affect the commitment and work behavior of the auditors for the better.

LIMITATIONS AND FUTURE RESEARCH DIRECTIONS

1. Research respondents were limited to a sample of auditors who experienced Mandatory Auditor Rotation at the State Audit Board of West Nusa Tenggara Province. This research is likely to show different results if applied to other auditors in the work area of the Supreme Audit Agency, considering that there are still many auditors in BPK.
2. The Mandatory Auditor Rotation and Independence variables studied as predictor variables in this study have been proven to have a huge role and influence, namely 98.2%. This predictor variable needs to be associated with other variables besides Organizational Commitment and Work Behavior to see its relationship with other variables.
3. This research can be developed by adding open-ended questions for each question item on the questionnaire. It aims to obtain more accurate information by filling honestly, which will enrich research data on Mandatory Auditor Rotation, Independence, Organizational Commitment, and Work Behavior.

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