Commitment Towards Internal Auditor Job Satisfaction in Indonesia

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Abstract

This study aims to examine the relationship between commitment and job satisfaction of internal auditors in Indonesia through a literature review approach. Internal auditors play a strategic role in maintaining the effectiveness of internal control systems and organizational governance. However, high workloads, professional pressures, and limited organizational recognition often result in low job satisfaction. This study examines various national and international literature related to the dimensions of commitment particularly affective, normative, and continuance commitment and how they influence the level of job satisfaction of internal auditors. The results of the review indicate that affective and normative commitment tend to have a significant positive relationship with job satisfaction, while continuance commitment shows a weak or even negative relationship. This study concludes that improving internal auditor job satisfaction requires organizational support oriented toward career development, role clarity, and a participatory work climate. These findings provide a basis for organizational policymakers to formulate retention strategies and improve the performance of internal auditors in Indonesia.

Keywords: Internal Auditor, Organizational Commitment, Professional Commitment, Job Satisfaction and Motivation.

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Introduction

Internal auditors have a strategic role in supporting accountability, the effectiveness of internal control, and the implementation of good corporate governance. In carrying out their duties, internal auditors are faced with various challenges, ranging from high work pressure, demands for independence, to expectations from top management. These conditions can affect the level of job satisfaction of internal auditors, which ultimately impacts audit performance and the effectiveness of the organization's internal oversight. Job satisfaction is an important indicator in assessing the psychological well-being of internal auditors [1]. Job satisfaction is a person's positive feelings about their work, resulting from the evaluation of various aspects of the job. A high level of job satisfaction contributes to increased loyalty, productivity, and the quality of the work results of internal auditors [2].

Professional commitment is the level of loyalty an individual has to their profession as perceived by that individual [3]. As a profession, the primary characteristic of internal auditors is a willingness to accept responsibility for the interests of the public and the parties they serve. To carry out this responsibility effectively, auditors need to maintain high standards of conduct and have reliable standards of work practice [4].

Several empirical studies show that affective and normative commitment are positively correlated with job satisfaction [5,6,7]. On the other hand, continuance commitment is often weakly or even negatively related because it is based on coercion [8]. Another study conducted in Indonesia confirmed that internal auditors with a high level of affective commitment tend to have greater job satisfaction than those with a dominant level of continuance commitment [9]. However, studies that specifically examine the relationship between the dimensions of commitment and job satisfaction of internal auditors in Indonesia are still limited. However, understanding this relationship is important for formulating effective HR management strategies, particularly in improving the motivation, retention, and quality of work of internal auditors in both the public and private sectors.

Based on this review, this study aims to theoretically analyze how commitment—specifically from a three-dimensional perspective—influences job satisfaction of internal auditors in Indonesia. This study uses a literature review approach by reviewing previous research results from both national and international journals.

Literature Review

2.1   Social Exchange Theory (SET)

This theory states that social relationships, including those between employees and organizations, are based on the principle of reciprocity. When auditors perceive that the organization provides adequate attention, appreciation, or support, they will reciprocate with greater commitment and increased job satisfaction [10]. Social Exchange Theory is a sociological and psychological concept that explains how individuals form and maintain relationships by weighing the costs and benefits of their interactions. It suggests that people seek to maximize rewards and minimize costs in their relationships, similar to economic transactions [11].

2.2 Job satisfaction

Job satisfaction is a positive emotional state that results from a person's assessment of aspects of their job [12]. Job satisfaction is defined as "a pleasurable or positive emotional state resulting from the appraisal of one's job or job experiences." In the context of internal auditors, job satisfaction is an important indicator for assessing psychological well-being and loyalty to the organization [13]. Job satisfaction is influenced by two components, namely: Motivators (intrinsic): such as achievement, recognition, responsibility, and growth. Hygiene (extrinsic): such as salary, working conditions, and interpersonal relationships. Auditors who feel they have autonomy, are recognized, and have role clarity show higher levels of job satisfaction [14]. Auditor Job Satisfaction is a psychological state that reflects the auditor's level of pleasure or dissatisfaction with their work. In the context of the audit profession, job satisfaction is very important because it influences integrity, independence, and the quality of audit results [15].

2.3 Organizational Commitment

Organizational Commitment is the level of psychological attachment of employees to their organization, which influences whether they will remain employed, how hard they work, and how involved they are in achieving organizational goals [16]. Organizational commitment refers to the degree to which individuals feel psychologically attached to their organization. The most widely used model is the three-component commitment model [17], namely:

1. Affective Commitment: An emotional attachment to the organization. Auditors with affective commitment feel proud and satisfied to be part of the organization.
2. Normative Commitment: Feeling a moral obligation to remain with the organization because of its values and norms.
3. Continuance Commitment: Staying because of considerations of the costs or consequences of leaving the organization, rather than because of intrinsic desire..

Affective commitment is the strongest predictor of job satisfaction. Continuance commitment, meanwhile, tends to be negatively or insignificantly correlated with job satisfaction [18, 19,20].

2.4 The Relationship Between Organizational Commitment and Job Satisfaction

Many studies have shown a positive relationship between organizational commitment and job satisfaction. Auditors who feel emotionally involved with the organization have higher work motivation and tend to show greater satisfaction with their tasks [21,22,23]. Similar findings were also reported by [24,25], who found that affective commitment significantly increases job satisfaction in the financial sector. In Indonesia, many studies [26,27,28] found that internal auditors in the public sector showed high levels of job satisfaction when they had a sense of moral responsibility (normative commitment) and felt valued by the organization. Organizational support, transformational leadership style, and role clarity strengthened the relationship between commitment and job satisfaction [29]. Internal auditors in Indonesia work in a complex environment, especially in the public sector and state-owned enterprises. Demands for independence, transparency, and pressure from top management often lead to role conflict that impacts job satisfaction. In these conditions, organizational commitment becomes an important psychological balance [30]. The collective work culture in Indonesia also influences the form of commitment that develops. Normative commitment, which is based on social values, tends to be more dominant in Asian countries (Wasti, 2003). Therefore, organizational strategies in building auditor job satisfaction need to be adapted to local cultural values [31].

Research Methodology

This study uses a descriptive qualitative approach with a literature review method. This approach was chosen to gain a comprehensive understanding of the relationship between organizational commitment and internal auditor job satisfaction, based on theoretical studies and empirical findings from various previous studies. To increase the validity of the study, the author employed source triangulation, comparing results from various sources and contexts. Furthermore, the researcher avoided selection bias by establishing consistent inclusion and exclusion criteria.

Results and Discussion

This research successfully identified several findings from various literature examining the relationship between organizational commitment and job satisfaction, particularly in the internal audit profession. Based on the analysis of scientific articles and relevant academic sources, several thematic patterns were identified, as follows:

Table 1. Summary Result

Dimensions of Commitment	Influence on Job Satisfaction	Conclussion
Affective Commitment	Positive and significant	Provides a sense of ownership and pride in the organization
Normative Commitment	Positive (moderate)	Emerging from a sense of responsibility and social norms
Continuing Commitment	Weak or negative	Surviving out of compulsion, not intrinsic motivation

1. Affective Commitment as the Main Determinant of Job Satisfaction
   The majority of literature indicates that affective commitment has a strong positive influence on internal auditor job satisfaction. Employees who have an emotional attachment to their organization tend to feel more satisfied in carrying out their duties [32,33,34] in the Indonesian public sector stated that internal auditors with a high level of affective commitment show greater loyalty and consistent work enthusiasm.
2. The Role of Normative Commitment in Encouraging Professional Responsibility
   Several studies [35,36,37] have found that normative commitment, while not as strong as affective commitment, still contributes to job satisfaction. Auditors with a high level of normative commitment feel a moral obligation to carry out their role professionally. In a collectivist cultural context like Indonesia, this sense of obligation is often reinforced by social and religious values.
3. Continuance Commitment Does Not Always Increase Satisfaction
   Studies show that continuance commitment has a weak or even negative relationship with job satisfaction. Internal auditors who remain with an organization solely for pragmatic reasons (such as job security or fear of losing benefits) tend to have low levels of job satisfaction [38,39,40]. This suggests that employee retention based solely on economic needs is insufficient to create psychological satisfaction..
4. Indonesian Contextual Factors Influence Commitment and Satisfaction Patterns

Some literature focusing on Indonesia highlights the importance of organizational support, leadership style, and role clarity in building positive commitment [41]. Internal auditors who feel appreciated by their leaders and receive career development opportunities tend to demonstrate higher job satisfaction. Meanwhile, an unbalanced workload and lack of training are key barriers.

Job satisfaction is a crucial aspect of human resource management, particularly in the auditing profession, which is fraught with responsibility, pressure, and high demands for professionalism. Auditors, as those responsible for financial oversight and auditing, require a stable psychological state and high work motivation to perform their duties objectively and independently. In this context, organizational commitment is a crucial factor contributing to auditor job satisfaction [42].

Organizational commitment refers to an employee's emotional attachment, loyalty, and sense of responsibility to their organization. Organizational commitment consists of three main dimensions: affective commitment (emotional attachment), continuance commitment (cost-based attachment), and normative commitment (moral obligation). These three dimensions form the internal motivation that drives auditors to remain and make their best contribution to the organization. Various studies show that a high level of commitment, particularly affective commitment, directly and positively impacts job satisfaction. Auditors who feel an emotional connection to their organization are more motivated, feel valued, and derive meaning from their work. This contributes to increased job satisfaction, reduced stress, and strengthened professional integrity. Conversely, low commitment to the organization often leads to job dissatisfaction, increased turnover intention, and decreased audit quality. In both the public and private sectors, strengthening organizational commitment is not only a human resource retention strategy but also a crucial instrument in maintaining quality governance and accountability. Therefore, it is crucial for organizations to create a supportive work environment, a fair reward system, and clear career development as concrete manifestations of commitment to auditors. Thus, auditors will feel a strong attachment to the organization, which in turn will have an impact on increasing job satisfaction and overall audit performance.

Conclusion

The findings of this study reinforce the theory and literature review that different dimensions of commitment have varying impacts on job satisfaction. In the context of the internal audit profession in Indonesia, emotional and normative approaches are more effective in increasing loyalty and satisfaction than pragmatic approaches. The implications of these findings suggest that organizations need to encourage the formation of affective commitment by creating a supportive work environment, providing fair rewards, and involving auditors in the decision-making process. Furthermore, it is important for management to not only retain internal auditors administratively but also to strengthen the psychological and value bonds between auditors and the organization.

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