

## Impacts of Managers' Professional Commitment and Organisational Commitment on Job Satisfaction

Eman Sukirman  
Department of Business Administration, Padjadjaran University

Herwan Abdul Muhyi  
Department of Business Administration, Padjadjaran University

Sam'un Jaja Raharja\*  
Department of Business Administration, Padjadjaran University

Rusdin Tahir  
Department of Business Administration Padjadjaran University

— *Review of* —  
**Integrative  
Business &  
Economics**  
— *Research* —

### ABSTRACT

This paper aims to explain the impacts of managers' professional commitment and organisational commitment on job satisfaction. A survey was conducted among 294 project managers in Indonesia. Our findings show that: (1) a project manager's professional commitment is partly related to their job satisfaction within the project organization; (2) the commitment of the project organization is partly related to the manager's job satisfaction; (3) professional commitment and organisational commitment are related to the job satisfaction of managers in the project organization. In addition, there is empirical evidence that the professional commitment, organisational commitment, and job satisfaction generated by project managers and high organisational performance can meet stakeholders' expectations.

Keywords: Professional Commitment, Organisational Commitment, Job Satisfaction, Project Manager.

Received 12 April 2023 | Revised 25 June 2023 | Accepted 1 August 2023.

### 1. INTRODUCTION

The factor with most potential in achieving competitive advantage for organizations is the provision of human resources (HR) and other aspects related to its management (Ulrich, 1996). Given the important role of HR in achieving organisational performance, various HR management and organization approaches have been carried out, including HR strategies (Barney & Clark, 2007; Bernardin & Russell, 2013; Dessler, 2017; Ivancevich & Konopaske, 2013; Mondy & Mondy, 2012; Noe et al., 2015), strategy management (Barney & Hesterly, 2012; Hunger & Wheelen, 2012; Ireland et al., 2011), organisational culture (Cameron & Quinn, 2006), and organisational behavior (Gibson, 2006; Luthans, 2011; McShane & Von Glinow, 2010; Robbins & Judge, 2013). The ultimate goal of the HR function is to provide *value-added* to business entities (Robbins and Judge, 2013). A manager is one of the most important professionals required by organizations in the face of fast-moving organisational development.

Professional *commitment* is necessary for all professions because professional services are enjoyed by the community to ensure that they are not harmed by the services provided by the profession (Boreham, 2000). The profession's commitment must always be maintained by holding the aspects of morality in the highest place (Gibbins & Webb, 2001). Managers are not just experts but must also be able to carry out their professional work by applying agreed professional standards, maintaining professional accountability, and always upholding the existing professional code of ethics (Kwon & Banks, 2004). Project managers' professional commitment is required to recognize stakeholders' interests and ensure that professional ethics are maintained. In this case, the commitment is inseparable from the commitment of the organization where the project management profession works (McPhail, 2001). Do project managers have problems with *remuneration/compensation* and *job satisfaction* and what is its effect on organisational performance?

This phenomenon leads to problems related to the presumption of professional commitment and organisational commitment only thinking about job satisfaction so that the quality of professionalism is forgotten. Based on the *phenomena* described earlier, various violations are related to professional commitment, organisational commitment, and member job satisfaction, all of which result in a decrease in organisational performance.

Project managers must maintain their ethical behavior standards as members of a profession. Managers are also responsible for being competent and maintaining integrity and objectivity. A project may be updated from time to time, and thus, changes to the code of conduct will be made within four years at the earliest. The commitment to apply these ethics constitutes the integrity of the profession. However, it is not clear *whether professional and organisational commitment can affect job satisfaction and affect organisational performance*.

## 2. LITERATURE REVIEW

### 2.1 Professional Commitment

Professional commitment is inseparable from the ethical orientation of each discussion. Kohlberg's theory is often used as a reference or theoretical basis in accounting and business research. Velasques (2010) revealed the results of Lawrence Kohlberg's research, which is considered a pioneer in this field and the results of his research were published as *Kohlberg Theory*.

Ahmad et al., (2012) stated that professional commitment is important for the management profession because it leads to greater sensitivity to ethical issues and involvement in work. Ahmad et al., (2012) concluded that professional commitment to the profession of politicians in the project was developed during tertiary education or at the stage of anticipatory socialization.

Ahmad et al., (2012) also examined factors in political education that influence professional commitment. Their research is founded on Astin's Input-Environment-Output Model, where three variables (motivation, perceived environment, and student involvement) are theorized to influence professional commitment. However, professional commitment is closely related to the adherence of project members to professional standards and professional accountability, which must be considered a manifestation of their professional commitment and professional ethics.

It is not easy for project members to meet the expectations of their *stakeholders*, but it must still be improved so that the profession gains public trust. The discussion of this

professional commitment will be seen from three dimensions, namely, (1) compliance of project members (managers) to professional standards, (2) professional accountability that must be considered as a manifestation of their professional commitment, and (3) professional ethics as a reference in carrying out the work of auditors.

### **2.1.1 Adherence to Professional Standards**

The rationale that underlies the preparation of a code of ethics for each profession is the need for the profession to be trustworthy for the public in the quality of services provided by the profession, regardless of the members who provide the services. Every profession that sells its services to the community requires the trust of the community it serves. Generally, people are very unfamiliar with the work done by the profession because of the complexity of the work. For the profession to gain public trust, it should be able to maintain the relationship between the profession and interested parties with professional services (Hoesada, 1996).

The public will highly appreciate professions that apply high-quality standards to the implementation of the work of their professional members because the community will be guaranteed to obtain reliable services from the profession concerned.

### **2.1.2 Professional Accountability**

Affirmation of professional ethics is the key to maintaining public confidence in the services provided by independent auditors. If professional ethics are not obeyed, various problems will arise that harm the professional services provided (Povel and Winton, 2007). These responsibilities include (1) adequacy of disclosure; (2) communication with advanced managers; (3) evaluation of the viability of its constituents; (4) elements of violation of law; (5) detection and reporting of errors and irregularities; (6) reporting of segment information; (7) request letter to certain other parties; (8) special considerations; and (9) various other responsibilities.

This responsibility is a basic responsibility that must be fulfilled by the management profession (Professional Ethics of Indonesian Human Resources, 2011). Professional accountability that a professional entity or institution must carry out includes legal and regulatory accountability, process accountability, program accountability, and policy accountability. Legal and regulatory accountability is related to ensuring compliance with laws, legislation and other regulations required to use public resources. Process accountability is related to whether the procedures used in the task are good enough.

Process accountability in professional institutions can be realized by providing fast, responsive, and low-cost public services. Program accountability is concerned with whether the objectives set are achievable and whether the entity has considered program alternatives that deliver optimal results at a minimal cost. Policy accountability is related to the entity's accountability to the policies pursued by the entity as an implementer to "stakeholders" (Povel & Winton, 2003).

### **2.1.3 Professional Ethics**

The perspective of an accountant as an auditor in carrying out his work can affect his ethical behavior (*Ethical Judgment*), which further affects the desire to do (*Intention*) and is manifested in behavior or actions (*Behavior*). Professional ethics is a code for a particular profession and must be understood properly, not as absolute ethics. To make things easier, how legal and ethical issues are related should be explained because despite their differences, a profession is a *moral community* with shared ideals and values (Marshall et al., 2010). They form a united profession because of the same educational background and have skills close to others. Hence, the profession becomes a group with its power and, consequently, has a special responsibility. In addition to having a monopoly on a certain skill, there is always the danger of the profession closing itself to outsiders so that it

becomes an impenetrable circle. Clients who use their professional services in that situation could form suspicions lest they be played (Pflugrath et al., 2007).

The code of ethics is like a compass that shows the moral direction for a profession and guarantees its moral quality in society (McDowall & Jackling, 2010). The profession creates a code of ethics to ensure that it properly handles its cases. By creating and formulating its code of ethics, the profession will become self-regulating and establish its intentions in black and white to realize essential moral values (McDowall & Jackling, 2010).

The elements of morality in the profession proposed by Robbins & Judge (2013) are a very important part in giving a perception that accounting is inseparable from ethical values that concern not only the personality of accountants as people who create and shape accounting but also accounting as a discipline. Bernardin & Russell (2013) emphasized *human* quality, a quality whose ownership and actualization can help obtain something good that is internal to accounting practice and vice versa. The absence of these qualities will prevent us from obtaining the value of these virtues.

McShane & Von Glinow, (2010) suggest five ethical values that can be realized through professional practice, namely (1) honesty, (2) concern for the economic status of others, (3) sensitivity to the value of corporate and conflict, (4) communication character, and (5) dissemination of economic information.

Walker (1992) investigated the expertise of a profession in recognizing and evaluating ethical and unethical situations and politicians' attitudes toward ethical education. The results show politicians can distinguish ethical and unethical behaviors well. Results related to ethics education show that politicians attach importance to ethical education being included in the curriculum.

Bernardi et al. (2013) reported that the detection of fraud, namely the influence of client integrity and auditor competence and cognitive style, and recommends that project members to be more careful, especially regarding stakeholders' integrity. Whether we realize it or not, the integrity of the prestige and reputation of the project is also heavily influenced by the stakeholders it serves.

According to Fatt (1995), the work of groups that are considered professionals will affect society and the environment. Accounting experts in various literature, such as Herrbach (2001); Hall, Smith, and Smith (2005), refer to it as a group of people engaged in similar activities that meet the following conditions: (1) based on a specific discipline of knowledge, (2) a certain educational process is required to acquire that knowledge, (3) must have certain qualification standards if one is to become a member, and there must be formal recognition of its status, (4) There are norms of conduct that govern the relationship between professionals and subscriptions, peers, and the public and the responsibilities involved in a job that serves the public interest, (5) have an organization devoted to advancing its obligations to society in addition to the interests of the group, and (6) another distinctive feature is the existence of a code of ethics that governs how members of the profession should defend the honor of their profession.

## **2.2 Organisational Commitment**

Robbins and Judge (2013) define organisational commitment as "*the degree to which an employee identifies with a particular organization and its goals and wishes to maintain membership*". Organisational commitment has been defined and measured in various ways, such as by (Biggs & Swailes, 2006; Hunton et al., 2004; Yousef, 2002), and Cetin (2006), in their view of having the same meaning in the bond (*or linking of the employee to the organization*), while the difference lies in how the bond is formed. The results measured "*attitudinal commitment*". *Attitudinal commitment* is "*the relative strength of an*

*individual's identification with and involvement in a particular organization", which is reflected in several indicators, including (1) strong belief in and acceptance of the organization's goals and values, (2) willingness to exert effort on the organization's behalf, and (3) a desire to maintain membership.*

Other researchers, such as Weaver et al., (1999) and Parnell & Rick (2003), explore organisational commitment by measuring "*calculated commitment*," which states that logically, employees will feel a loss when deciding to leave the organization because of a loss of "investment". What an employee has given in terms of money, time, *training*, effort (effort) and others, "investment" which the company will lose if the employee leaves the company. Culverson, (2002), advocate that *organisational commitment* consists of three distinguishable components, namely, (a) *Affective Commitment*, (b) *Continuance Commitment*, and (c) *Normative Commitment*. The results of the experts' research showed the following: (1) Affective commitment is defined as an emotional *commitment* to always be involved in the organization; employees with *strong affective commitment* will continue to work for the company in question because they emotionally want it so much; (2) *Continuance Commitment*, defined as the desire to stay or join the organization due to *cost and benefit* considerations; and (3) *Normative Commitment* suggests that the individual remains in the organization because of coercion from others (refers to a person's feelings of obligation to stay with an organization because of pressures from others).

Based on previous theories and research results, it can be seen that (a) Employees who have a high commitment to the organization tend to perform well; (b) Employees who have high organisational commitment tend to have higher attendance and lower willingness to move; and (c) In public companies and professions that serve the interests of the wider community, high organisational commitment from its members is required. Regarding organisational commitment, one study by Budomo (2023) added that the effect of organisational commitment on turnover intention was fully mediated via organisational justice.

### **2.3 Job Satisfaction**

Job satisfaction is defined by Luthans (2011) as "*a pleasurable or positive emotion state resulting from the appraisal of one's job or job experience. Job satisfaction is a result of employee's perception of how well their job provides those things which are viewed as important*"; Wood et al. (2001): *Job satisfaction is the degree to which individuals feel positively or negatively about their jobs*"; Kreitner and Kinicki (2007), state Job Satisfaction is an emotional response to one's job; Robbins and Judge (2013), explain job Satisfaction is a general attitude of individuals towards their work.

Aizzat et al (2001) states that: (1) Job Satisfaction is not discernible, but foreseeable; (2) Job satisfaction is often determined by the extent to which *rewards* meet individual expectations; (3) Job satisfaction has a relationship with other factors inherent in the individual; (4) Employees at higher levels tend to feel more satisfied because they have greater autonomy, more varied work. Thus, job satisfaction is a pleasant emotional state derived from an individual's assessment of his work or work experience. People who feel very dissatisfied with their work are people who have a lot of expectations but get little results.

Employees in service jobs often interact with customers, a consequence of which service organizations must focus on customer satisfaction. Employees who have job satisfaction will serve customers well, thereby increasing customer satisfaction and loyalty (Parnell & Rick, 2003). However, this approach cannot be applied to organizations because organizations must be independent and prioritize *stakeholders* and not donors. The theories that explain job satisfaction are (1) *Discrepancy Theory*; (2) *Equity Theory*; and (3) *Two*

*Factors Theory* (Herzberg in Robbins and Judge, 2013). According to *Discrepancy Theory* (Porter, 2008), individuals will feel satisfied if the reward obtained is greater than desired according to their feelings or perceptions.

Results of other studies related to Job Satisfaction (Fogarty, et al, 2011; Luthans, 2011) indicates that factors affecting job satisfaction are: (1) Challenging work; (2) Commensurate awards; (3) Favorable working conditions; (4) Supportive co-workers; (5) Suitability of the job to the personality of the individual.

*Job Satisfaction* is defined by Luthans (2011) as “a pleasurable or positive emotional state resulting from the appraisal of one’s job or job experience. Job satisfaction is a result of an employee’s perception of how well their job provides those things which are viewed as important; (Wood, 2001): *Job satisfaction is the degree to which individuals feel positively or negatively about their jobs*”. Kreitner & Kinicki (2007), state job satisfaction is an emotional response to one’s job. Robbins and Judge (2013), explain that job satisfaction is a general attitude of individuals towards their work.

The theory underlying the concept of job satisfaction is the theory of motivation. Some of these motivational theories are (1) Existence, relatedness, and growth theory (ERG), proposed by Alderfer (1969), who has reviewed Maslow’s hierarchy of needs theory and compared them more closely with empirical research. His revised hierarchy of needs is called the ERG theory. Alderfer argues that there are three core groups of needs, namely existence, *relatedness*, and *growth*. (2) McClelland’s Needs Theory. This theory is based on the fact that human beings have needs, namely (a) the need for power: the need to make others behave in such a way that they will not behave otherwise, (b) the *need for affiliation* as a desire for friendly and intimate interpersonal relationships and (c) the *need for achievement*.

Feather & Rauter (2004) and (Feinstein & Vondrasek, 2001) reported that job satisfaction correlates with (can increase) achievement. The way individual’s express dissatisfaction in the workplace is supported by Testa (2001), who reported that “*Employees can express dissatisfaction by: (a) exit, (b) voice, (c) loyalty, (d) neglect*”.

These factors can be explained as follows: (a) *Exit*: Dissatisfaction expressed with behaviors that lead to leaving the organization, including seeking a new position or asking to quit; (b) *Voice*: Dissatisfaction expressed with active and constructive efforts to improve conditions, (c). *Loyalty*: Passive but optimistic loyalty waiting for conditions to improve, tends to defend the organization in the face of criticism from external parties and believes the organization is doing the right thing, (d) *Neglect*: Ignores or passively allows conditions to worsen, including absenteeism or arriving late, decreased performance and increased fallacy. Backman, (2000) stated that job satisfaction increases performance and productivity and reduces absenteeism and *intention to quit*.

One of the job satisfaction measurement tools developed by Smith, Kendall, and Hulin (1969) is the Job Description Index, where factors that affect job satisfaction can be seen from five things, (1) The work itself, (2) Supervision, (3) Co-workers, (4) Pay, and (5) Promotion. The explanation of each of these factors is as follows. *The work itself* is a major source of job satisfaction. The existence of autonomy, the meaningfulness of tasks, and other job characteristics can affect employee job satisfaction; *Supervision*, refers to the degree to which subordinates feel that their supervisor is helping them achieve good work results, which can be seen from the cooperative attitude of superiors and the openness of superiors in responding to work-related questions; *Co-workers*, who are friendly, warm, and have a good cooperative relationship are a source of job satisfaction for employees. Co-workers and supportive teams are also a source of comfort that can provide opportunities for employees to build networks among colleagues; *Pay*, Salary is something

important that causes satisfaction at work because in addition to meeting the needs of an employee, salary is also seen as a reflection of how management assesses their contribution to the organization; *Promotion*, is one of the factors that JDI can assess how perceptions of the future can affect employee job satisfaction.

### 3. RESEARCH METHOD

A literature review is an analysis activity in the form of criticism of research being. This study is conducted using a quantitative approach, with the aim of measuring and understanding the causal relationships between variables. The population of this study is Project Managers who were selected through incidental sampling, with the total number of 300 respondents. Respondents were assigned within 3 months (April to June 2023) on several Projects carried out on behalf of the Company in Indonesia. We chose the Manager for two reasons. First, project managers work on many projects that have various types of work. Second, many companies control project managers to complete company work contracts with clients.

Data collection is as follows: carried out using survey, and the questionnaires are distributed using Google Forms. The final number of questionnaires returned and used for data processing was 294, since the remaining 6 respondents did not completely fill the data listed in the questionnaire. Following the recommendation of Sekaran and Bougie (2016), that when questionnaire items are not answered or when the questionnaire includes values that are not part of the original question sheet, then this questionnaire is rejected. A sample of 294 respondents is considered relevant according to Hair et al. (2019). The consent form assures participants that their responses will be kept confidential and used for academic purposes only. Respondent descriptive analysis, validity and reliability were analyzed using SPSS ver.26 and then the hypothesis test is continued using the Structural Equation Modeling in Lisrel 8.8.

#### Variable Measurement

Each questionnaire item is measured using a 5-point Likert scale, ranging from 1-5, with point 1 indicating that the respondent strongly disagree, while point 5 indicating that the respondent strongly agree with the statement. This study uses two independent variables, i.e. Professional Commitment (Mountain, 1998; Greenwood, 1999; Hall, 2000; Gibbins and Webb, 2001; Sweeney, et., al., 2003; Lyer, 2004; Ahmad, Anantharam and Ismail, 2012; Malik, et., al., 2019; Duran, et., al., 2021), and Organisational Commitment (Hall, 2000; Meyer, et al., 2003; Whan, et al., 2004; Hall, et al., 2005; Harris, 2001; Feather and Rauter, 2004), and one dependent variable, i.e. Job Satisfaction Variable (Feinstein and Vondrasek, 2001; Hall, et al., 2005; Lu, Zhao, and While, 2019).

#### Data Reliability Test

Based on the results of the significance test of the standard loading estimate on the measurement model, objective information is obtained that all indicators contained in the latent variable show a very significant value with  $p < 0.001$  and the value of each loading indicator is greater than 0.50. With results like this, all indicators are valid in measuring latent variables. Cronbach's Alpha ( $\alpha$ ) reliability test was calculated using SPSS version 26 program, with acceptance parameter  $> 0.70$ .

**Table 1. Reliability Test Results**

Latent Variable	Indicator measurements	Standard Loading	CA	CR	AVE	Latent Variable	Indicator measurement	Standard Loading	CA	CR	AVE
<b>Professional Commitment</b>	PC <sub>1</sub>	0.662	<b>0.748</b>	<b>0.942</b>	<b>0.522</b>	<b>Organisational Commitment</b>	OC <sub>1</sub>	0.746	<b>0.770</b>	<b>0.863</b>	<b>0.613</b>
	PC <sub>2</sub>	0.651					OC <sub>2</sub>	0.871			
	PC <sub>3</sub>	0.725					OC <sub>3</sub>	0.781			
	PC <sub>4</sub>	0.764					OC <sub>4</sub>	0.726			
	PC <sub>5</sub>	0.799					OC <sub>5</sub>	0.790			
	PC <sub>6</sub>	0.707					OC <sub>6</sub>	0.744			
	PC <sub>7</sub>	0.665					OC <sub>7</sub>	0.772			
	PC <sub>8</sub>	0.670					OC <sub>8</sub>	0.645			
	PC <sub>9</sub>	0.701					OC <sub>9</sub>	0.700			
	PC <sub>10</sub>	0.694					OC <sub>10</sub>	0.789			
	PC <sub>11</sub>	0.786					OC <sub>11</sub>	0.733			
	PC <sub>12</sub>	0.710					OC <sub>12</sub>	0.718			
	PC <sub>13</sub>	0.752					OC <sub>13</sub>	0.746			
	PC <sub>14</sub>	0.786					OC <sub>14</sub>	0.871			
	PC <sub>15</sub>	0.742					OC <sub>15</sub>	0.781			
	PC <sub>16</sub>	0.670					OC <sub>16</sub>	0.726			
	PC <sub>17</sub>	0.701					OC <sub>17</sub>	0.790			
	PC <sub>18</sub>	0.694				<b>Job Satisfaction</b>	JS <sub>1</sub>	0.786	<b>0.746</b>	<b>0.905</b>	<b>0.544</b>
	PC <sub>19</sub>	0.786					JS <sub>2</sub>	0.742			
	PC <sub>20</sub>	0.710					JS <sub>3</sub>	0.670			
	PC <sub>21</sub>	0.752					JS <sub>4</sub>	0.701			
	PC <sub>22</sub>	0.786					JS <sub>5</sub>	0.694			
	PC <sub>23</sub>	0.742					JS <sub>6</sub>	0.786			
	PC <sub>24</sub>	0.651					JS <sub>7</sub>	0.710			
		JS <sub>8</sub>	0.752								
		JS <sub>9</sub>	0.707								
		JS <sub>10</sub>	0.665								
		JS <sub>11</sub>	0.670								
		JS <sub>12</sub>	0.701								
		JS <sub>13</sub>	0.694								
		JS <sub>14</sub>	0.549								
		JS <sub>15</sub>	0.663								
		JS <sub>16</sub>	0.668								
		JS <sub>17</sub>	0.581								

Source: Primary Data processed (2023)

## 4. RESULTS AND DISCUSSION

### 4.1 Results

This research was conducted in several cities in Indonesia, to 294 respondents. Respondents were selected based on their characteristics in order to meet the criteria in this study, namely using a project manager. The results of 294 respondents collected within 3 months showed that the majority of respondents were dominated by men (59,86%), have an age of about 26-30 years (44.90%), bachelor’s education (63,61%); Work experience as a manager 6-10 Year (48,30%), and they work as project managers 1-5 year (48,64%). Further details on the characteristics of respondents are presented in Table 2.



**Table 2. Profile of Respondents**

Characteristic		Result	%	Characteristic		Result	%
<b>A. Gender :</b>				<b>D. Work Experience (Year)</b>			
1	Male	176	59.86	1	Below 5	5	1.70
2	Female	118	40.14	2	6 - 10	132	44.90
				3	11 - 15	142	48.30
				4	More than 15	15	5.10
<b>B. Age (Year Old)</b>				<b>E. As Manager Project (Year)</b>			
1	Less than 25	15	5.10	1	Below 1	27	9.18
2	26 - 30	132	44.90	2	1 - 5	143	48.64
3	31 - 40	112	38.10	3	6 - 10	119	40.48
4	More than 40	15	5.10	4	More than 10	5	1.70
<b>C. EDUCATION BACKGROUND</b>							
1	Senior High School	78	26.53				
2	Bachelor	187	63.61				
	Master	22	7.48				
3	Doctor	7	2.38				

Source: Primary Data processed (2023)

**Table 3. Model Fit Test Result**

Statistical Test	Critical Value	Result	Conclusion
Chi-Square	-	316.539	-
Degree of Freedom	-	622	
p-Value	> 0.05	0.052	-
CMIN/DF	< 2.00	1.965	Fit
Root Mean Square Residual (RMR)	> 0.05	0.053	Fit
Root Mean Square Error of Approximation (RMSEA)	< 0.08	0.063	Fit
Goodness of Fit Index (GFI)	≥ 0.90	0.943	Fit
Adjusted Goodness of Fit (AGFI)		0.907	Fit
Comparative Fit Index (CFI)		0.929	Fit
Tucker Lewis Index (TLI)		0.905	Fit

Source: Processed Data (2023)

#### 4.1.1 Professional Commitment

The responses of 294 Project Managers in Indonesia, can be explained in Table 4, as follows:

**Table 4. Descriptive of Latent Variable**

Observed Variable	Mean	Deviation Standard
1. Adherence to professional Standards	65.31	56.75
2. Professional Accountability	75.09	69.85
3. Professional Ethics	87.67	79.88
<b>Average</b>	<b>76.02</b>	<b>68.83</b>

Source: Recapitulation Data (2023)

Responses to 294 project managers showed: **(a) The voluntary desire of individuals to always comply with professional standards (65.31%)**, which include compliance with agreed standards, compliance with quality control policies, compliance with general and specific standards, understanding of privilege as managers, and understanding of their

responsibilities for statements issued through the media; (b) **Compliance to maintain Professional Accountability (75.09%)**, which includes responsibility for planning and conducting local elections/legislative elections/presidential elections, responsibility to the profession managers, commitment to truth and justice, commitment to project image, commitment to manager behavior, avoiding conspiracy with government, disclosure of confidential government information, fairness of professional costing, freedom from unrealistic targets, written communication with administrators beforehand, and avoidance of special relationships with governments; (c) **Application of Professional Ethics (87.67%)**, which includes responsibility to the profession, responsibility to the public interest, integrity, level of objectivity, independence, professional competence and prudence, observance of secrets, and compliance with technical standards. These results suggest that the professional commitment of the project managers interviewed was in the low category, but the researchers acknowledge that these interviews were limited.

#### 4.1.2 Organisational Commitment

The thesis on the responses of 294 Project Managers in Indonesia, can be explained in Table 5, as follows:

**Table 5. Descriptive of Organisational Commitment (Latent Variable)**

Observed Variable	Mean	Deviation Standard
1. Affective Commitment	76.53	71.79
2. Continuum Commitment	79.04	78.26
3. Normative Commitment	64.56	56.91
<b>Average</b>	<b>73.38</b>	<b>68.99</b>

Source: Recapitulation Data (2023)

Responses to 294 project managers showed: (a) **Affective commitment**, which includes concern about the manager's career, identification with the manager's work, the manager's sense of belonging to his project, the manager's emotional attachment to his project, perspective on the manager's part in the project, and the personal meaning of their work; (b) **the existence of a commitment continuum (79,04%)** that comprise the manager's needs in the project, project responsibilities, stability of life, other work choices, personal sacrifice, and alternative work available; and (c) **Normative Commitment (64,56%)**, including obligations to the project, moral obligations, feelings of guilt when leaving the project, loyalty to the project, and feeling indebted.

#### 4.1.3 Job Satisfaction

Furthermore, the results of limited interviews regarding the level of job satisfaction of project managers as summarized in Table 6.

**Table 6. Descriptive of Job Satisfaction (Latent Variable)**

Observed Variable	Mean	Deviation Standard
1. Extrinsic Job Satisfaction	74.60	68.74
2. Intrinsic Job Satisfaction	89.01	74.26
3. General Job Satisfaction	73.75	66,94
<b>Average</b>	<b>79.14</b>	<b>69.98</b>

Source: Recapitulation Data (2023)

Table 6 shows that the level of job satisfaction of project managers as part of the

organization reached 79,14%, which means it is in the medium category. Conversely, if the reward obtained is smaller, there is dissatisfaction (*negative discrepancy*).

This study further seeks to uncover whether professional and organisational commitment affects job satisfaction. It is related to the explanation that the individual's perspective (ethical orientation) is expected to influence how an accountant demonstrates a commitment to his profession, that is, to uphold and adhere to professional ethics. Furthermore, commitment to the profession is also affected by how committed the accountant is to be maintaining the image of his organization. These conditions can be the basis for achieving the need for achievement and affiliation and job satisfaction can be achieved.

Thus, Job Satisfaction is a condition experienced by project members as managers who work on the project when they are satisfied with the services provided and the rewards received. Research on job satisfaction looks at the dimensions: (1) Extrinsic Job Satisfaction, including (a) job difficulty, (b) compensation, (c) project policy, (d) work environment, (e) promotion, (f) leadership style, (g) relationship between employees, and (h) supervision; (2) Intrinsic on Job Satisfaction, including (a) desire to achieve, (b) the work itself, (c) autonomy at work, (d) moral values, (e) responsibilities, (f) security, (g) various social services; (3) general job satisfaction, including: (a) job conditions and (b) pleasant co-workers (Robbins & Judge, 2013). Based on the study above, the following picture can be obtained as follow:

**Table 7. Professional commitment and organisational commitment to job satisfaction**

Linkage between Variables	R <sup>2</sup> square	β	p-Value (Sig.)	F Change & t <sub>test</sub>	Conclusion
PC and OC simultaneously against JS	0.582	0.764	.000	5802.998	H <sub>0</sub> Reject
PC partially against JS	0.391	0.442	.000	8.754	H <sub>0</sub> Reject
OC partially against JS	0.513	0.553	.000	4.985	H <sub>0</sub> Reject

Source: Data Processing (2023)

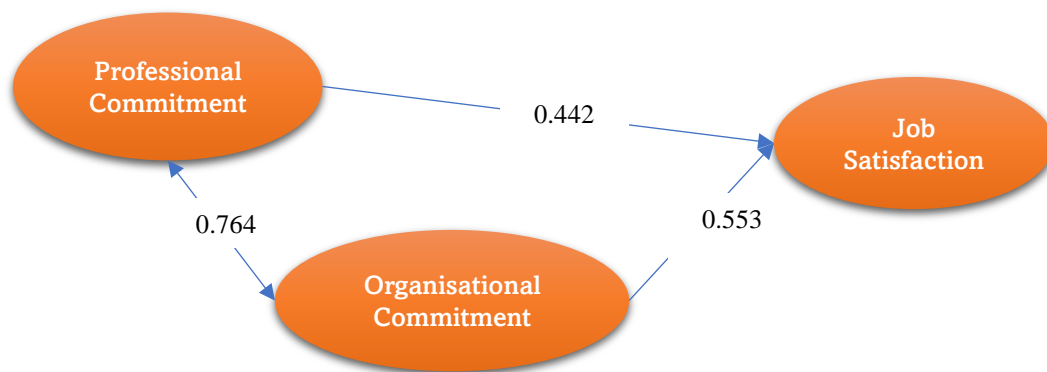


Figure 1. Professional commitment and organisational commitment to job satisfaction  
Source: Data Processing (2023)

## 4.2 Discussion

### 4.2.1 Professional Commitment and Job Satisfaction

The results of previous research related to professional commitment are presented like: Every profession is required to have a high professional commitment and self-regulation

because each profession provides services to the public (Mountain, 1998); The profession has certain criteria and at the time of carrying out the profession, and there is high demand for professional commitment for these duties (Greenwood, 1999); The professional code of ethics enforcement program is expected to affect commitment to the profession (Weaver, 1999); Professional commitment has a relationship with organisational commitment (Hall, 2000); Managers are required to have high professional commitment because they are often involved in conflicts with management who are their clients (Gibbins and Webb, 2001). The size of the company is inversely proportional to professional commitment, but professional commitment is closely related to adherence to professional standards and professional accountability which must be considered as a manifestation of professional commitment, and ethics (Sweeney, et., al., 2003); Users expect managers to have a high professional commitment and be independent of their clients (Lyer, 2004); High professional and organisational commitment affect performance so that the quality of performance increases (Whan, et al., 2004); High commitment to the accountant profession affects job satisfaction and accountant performance (Hall, et al., 2005); This study examines factors in accounting education that influence students' accounting professional commitment. The results obtained through structural equation modeling show support for hypothesized relationships (Ahmad, Anantharam and Ismail, 2012); Job satisfaction of hospital nurses is closely related to work environment, structural empowerment, organisational commitment, professional commitment, job stress, patient satisfaction, patient-nurse ratios, social capital, evidence-based practice and ethnic background (Lu, Zhao, and While, 2019); Professional commitment attenuated the positive relationship between perceived organisational politics and knowledge hiding (Malik, et., al., 2019); Perceived discrimination and lack of advancement were negatively related to affective professional commitment. Human capital was positively related to affective, normative, and continuance professional commitment. Social capital was positively related to normative professional commitment. All aspects of professional commitment were negatively related to professional turnover intention (Chang, et., al., 2019); The moderating effect of professional commitment was found to influence evasive hiding more significantly than the other two aspects of knowledge hiding (Ghani, et al., 2020); The results was developed for hospitals and nurse managers to maintain and increase nurses' professional commitment (Duran, et., al., (2021).

Generally, individuals with a better outlook have a high organisational commitment (Kwon & Banks, 2004). This study traces the commitment of the accounting profession from the dimensions (1) **Compliance of accountants to professional standards**, including (a) Compliance with agreed **standards**, (b) Quality Control Policy, (c) General Standards and Specific Standards, (d) Understanding privileges, and (e) Understanding Responsibilities; (2) **Professional Accountability**, including (a) Responsibility for Planning and Implementation, (b) Responsibility for the profession, (c) Commitment to truth and justice, (d) Commitment to image, (e) Commitment to conduct, (f) Avoiding conspiracies, (g) Disclosure of confidential donor information, (h) Fairness of professional fee determination, (i) Freedom from unrealistic targets, (j) Written communication with previous managers, and (k) Avoidance of Related Party (special relationship); (3) **Professional Ethics**, including (a) Professional responsibility, (b) Public Interest, (c) Integrity, (d) Objective, (e) Independence, (f) Professional Competence and prudence, (h) Confidentiality, and (i) Technical Standards (Kwon & Banks, 2004; Code of Ethics of MSDM Indonesia, 2011).

In carrying out their professional practice, project managers must fully follow the established ethical rules with various consequences. However, people generally do not

know the rules that managers must follow, giving rise to a gap between community expectations and rules limiting manager practices. This gap can sometimes lead to wrong perceptions from the public towards the manager profession. Professional ethics are needed by accountants/auditors considering that many parties, both internal and external organizations (*stakeholders*), rely on decision-making based on the opinions of managers (Noe et al., 2015; Wolitzer, 2003).

According to Bazerman, Lowenstein and Moore (Harvard Business Review, 2002) argue that (1) employees are highly motivated to maintain good relationships in the long term with customers and tend to “agree” with the opinions of customers because they can sell other services in the future. (2) The close relationship between project members and their donors can have a negative impact in the form of self-serving biases on judgments made by project members on their donors, which can result in project members unconsciously drifting into “*unconscious bias*” grooves.

In addition to the problem of professional and organisational commitment, another problem faced by project managers in Indonesia or suspected to have contributed to project practice in Indonesia is job satisfaction. Several previous studies (Messmer, 2003) suggest that performance and job satisfaction are related and although the relationship has not been consistent, employees who experience organisational -professional conflict tend to have low performance and a high desire to move (turnover intention).

Another study (Gregson, 1992) examined the relationship between job satisfaction, organisational commitment, turnover, and performance. The results showed a relationship between organisational commitment and turnover. Employees with high organisational commitment have low turnover intention, and vice versa Gregson's statement is in line with Yudhaputri's et.al that organisational commitment is more closely related to identifying a person's sense of belonging and commitment to the organization. Employees with organisational commitment and high job satisfaction also tend to perform better. Other researchers who conducted similar studies and results include (Backman, 2000).

#### **4.2.2 Project Manager's Professional Commitment and Job Satisfaction**

Professional communication is very important for project managers in carrying out their profession because they carry a large responsibility. The project manager must be accountable to the community (investors). There are three classifications of legal obligations in its operations, namely, (1) obligations to the community, obligations to the law usually arise due to failure to carry out assignments following the agreed time, inadequate execution of work, failure to find errors and violations of confidentiality by project managers; (2) civil liability for third parties, these obligations usually arise because third parties feel aggrieved by wrong decision making by relying on misleading beliefs. These third parties include stakeholders; and (3) criminal liability for third parties. This obligation usually arises because the project manager is directly involved with the government in committing criminal acts. Professional commitment is necessary for all professions because professional services are enjoyed by the community in general so that the community is not harmed by the services provided by the profession (Boreham, 2000). The project management profession must have integrity, be independent and free from all interests, and uphold the truth, technical ability and professionalism. The profession's commitment must always be maintained by placing aspects of morality in the highest place (Gibbins and Webb, 2001).

Project managers are required to recognize stakeholders' interests, but professional ethics are maintained. In this case, it is inseparable from the commitment of the organization where the project manager profession works, namely the organization (McPhail, 2001). Project objectives can be achieved efficiently and effectively in business

activities requiring good project management. The term project can be used to define any effort or activity of a temporary nature that was established at the beginning of the work and the time of completion. Suppose the work of a construction project.

Integrity becomes very important to the project management profession because it risks its integrity to check testimonies on the integrity of others (management). Testimony about the integrity of the other party can only be trusted if the manager himself has good integrity. According to Sudiby (2001), it is necessary to distinguish three levels of integrity in this connection. *First*, the integrity of the top leadership in carrying out the duties mandated to him; *Second*, the honesty of top leaders in providing reports; and *third*, the integrity of managers in providing perceptions of leadership integrity in reporting.

#### **4.2.3 Project Manager Organisational Commitment and Job Satisfaction**

The results also showed that the perceived organisational commitment of the interviewed project managers was in a low category. Job satisfaction should also be considered because many project managers move from one project to another, even leaving the project, for various reasons. Some of the previous research related to organisational commitment like: A positive correlation between organisational commitment and performance (Ferris, 1981); Employees with high organisational commitment tend to have higher attendance rates and more willingness to move low (Mowday, 1982); The research results at public accounting firms show a positive correlation between professionalism, OC, and job satisfaction (Norris, 1984); The demand for radical change in the organization will cause a change in the organisational commitment of the employees concerned (Culverson, et al., 2002); There is a positive influence between employee commitment to the organization and employee performance improvement (Meyer, et al., 2003); Organisational commitment symbolizes an individual's desire to be loyal to the organization (Larkey, 2005); Professional and organisational commitment have a meaningful attachment, but the professional commitment has a greater influence on realizing organisational commitment than other variables (Bryant, Moshavi, dan Nugen (2007).

Some of the previous research that has been the relationship between the perspective (ethical orientation) and organisational commitment can be Seen like: Individuals with a high ethical/moral development orientation tend to behave well within the organization (Robin et al., 1999); Ethical orientation positively correlates with an employees' organisational commitment, ultimately reflected in improved performance (Fisher et. Al, 2000); Managers with a high cognitive moral development or ethical orientation tend to make decisions that follow company policy (Frey, 2000). Emphasizing the importance of ethical education related to the public accounting profession. The public accounting profession must recognize the interests of *stakeholders*. High ethical orientation has not consistently increased commitment organization (McPhail, 2001). Orientation or ethical awareness of individuals within the organization will increase job satisfaction and reduce the desire to move (Schwepker (2001); Organizations that apply high ethical standards will ultimately encourage employees to be compliant and perform well for the organization (Harris & Howard, 2001); Concluding that the moral and ethical values espoused by individuals ultimately shape *corporate culture* and encourage individuals to perform well (Herndon, 2001).

How individuals are engaged in an organisational context is related to the level of organisational commitment of the individual concerned (Parnell & Rick, 2003). Thus, organisational commitment is a person's desire. In this case, project members are voluntarily involved or loyal to a project with a specific goal. Organisational commitment has three dimensions. (1) Affective commitment, including (a) Concern with the career manager, (b) Identification with the manager's work, (c) Sense of belonging to the

manager, (d) Emotional attachment of project members to the project, (e) project members part of the project, and (f) Personal meaning of project members' work; (2) Continuum commitments, including (a) project members' needs in the project, (b) project members' responsibilities, (c) life stability, (d) other employment options, (e) personal sacrifice, and (f) alternative work is available; (3) Normative Commitment, including (a) obligations to the organization, (b) moral obligations, (c) feelings of guilt when leaving the project, (d) loyalty of the organization, and (e) feeling indebted (Harris, 2001; Feather and Rauter, 2004).

Robbins and Judge (2013) define organizational commitment as “the *degree to which an employee identifies with a particular organization and its goals and wishes to maintain membership in the organization*”. Organisational commitment has been defined and measured in various ways, such as (Biggs & Swailes, 2006; Hunton et al., 2004; Yousef, 2002), in their view having the same meaning in the *bond or linking of the employee to the organization*, while the difference lies in how the bond is formed.

Based on previous theories and research results, it can be seen that (a) employees who have a high commitment to the organization tend to perform well; (b) employees who have high organisational commitment tend to have higher attendance rates and lower willingness to move; (c) in public companies and professions that serve the interests of the wider community, high organisational commitment from its members is required.

Thus, organisational commitment is the desire of a person, in this case project members voluntarily to always be involved or loyal to a project with a specific goal. Organisational commitment from three dimensions, namely: **(1) affective commitment**, including (a) concern in the manager's career, (b) identification with the manager's work, (c) manager's sense of belonging, (d) emotional attachment of project members to the project, (e) project members part of the project, (f) personal meaning of project members' work; **(2) Continuum commitments**, including: (a) project members' needs in the project, (b) project members' responsibilities, (c) life stability, (d) other employment options, (e) personal sacrifice, (f) alternative work is available; **(3) Normative Commitment**, including (a) obligations to the organization, (b) moral obligations, (c) feelings of guilt when leaving the project, (d) loyalty to the organization, and (e) feeling indebted (Harris, 2001; Feather & Rauter, 2004).

#### 4.2.4 Job Satisfaction

At the same time, *Equity Theory* states that individuals will assess job satisfaction by comparing the results obtained, whether “*fair*” compared to those obtained by others within the same company or compared to other companies. If the result of the comparison is perceived as “*fair*,” then the individual feels satisfied. Meanwhile, if the comparison is felt “*unfair*”, the individual feels dissatisfied. Some previous studies related to job satisfaction variables are listed in like: Job satisfaction, employee commitment to the organization, and willingness to move are closely related (Gregson, 1992); Job satisfaction and organisational commitment influence each other (Vandenberg, et. al, 1992); A good mentoring and supervision program increases accountant job satisfaction (Messmer, 2002); Ethics affect job satisfaction, organisational commitment and an employee's desire to move (Schwepker, 2001); Organisational commitment positively affects job satisfaction and the effort made by employees (Head, 2001); Job satisfaction and organisational commitment influence each other (Aizzat et al., 2001); Organisational commitment affects job satisfaction and employee turnover (Camp, 2003); Job satisfaction and organisational commitment are interconnected (Curry, 2003); Culture influences job satisfaction and organisational commitment (Kirkman, 2004); and Job satisfaction can improve performance (Stone, 2005).

Based on this description, professional and organisational commitment could affect the achievement of job satisfaction. This description is in line with the results of Feinstein & Vondrasek (2001), who examined the relationship between organisational commitment and job satisfaction using the *Minnesota Satisfaction Questionnaire-short form (MSQ)* measurement tool, which groups job satisfaction

Job satisfaction is significantly influenced by professional commitment and organisational commitment. Job satisfaction is the foundation for job performance and loyalty to the organization. Employees who have job satisfaction will serve customers well, thereby increasing customer satisfaction and loyalty (Parnell & Rick, 2003). Professional and organisational commitment affect the achievement of job satisfaction. This is in line with the results of Feinstein & Vondrasek (2001) who examined the relationship between organisational commitment and job satisfaction using the MSQ measuring tool. If the project manager has a good professional and organisational commitment, then he will have good job satisfaction as well.

Another problem faced by project managers in Indonesia or suspected to have contributed to project practice in Indonesia is job satisfaction. Several previous studies (Messmer, 2003) suggest that performance and job satisfaction have a relationship, although the relationship has not been consistent, and employees who experience organisational-professional conflict tend to have low performance and tend to have a desire to move (turnover intention) which is high.

Another study (Gregson, 1992) examined the relationship between job satisfaction, organisational commitment and turnover, and performance, the results showed a relationship between organisational commitment and turnover. Employees who have high organisational commitment have low turnover intention, and vice versa. Employees who have organisational commitment and high job satisfaction tend to have better performance. When a project manager has professional and organisational commitment, they will also have job satisfaction. Job satisfaction will contribute to the performance of the organization becoming better and resulting in high productivity and efficiency.

## 5. CONCLUSION

Based on the analysis, conceptual framework and paradigm of this study, the formula of conclusion, as follows: (1) A project manager's professional commitment is related in part to their job satisfaction in project organization; (2) Project organization commitment is partially related to job satisfaction of managers; (3) Professional commitment and organisational commitment are related to the job satisfaction of managers in the project organization; Contribute this research as a reference or contribute ideas for project managers to understand the concepts of professional commitment, organisational commitment, job satisfaction, and organisational performance. In addition, it is empirical evidence that professional commitment, organisational commitment, and job satisfaction generated by project managers and high organisational performance can meet the expectations of its stakeholders. Similarly, the results of this research can be used as a reference for the study of project management in Indonesia.

## REFERENCES

- [1] Ahmad, Z., Anantharaman, R. N., & Ismail, H. (2012). Students' Motivation, Perceived Environment and Professional Commitment: An Application of Astin's College Impact Model. *Accounting Education*, 21(2), 187–208.



- [2] Aizzat, Mohd Nasurdin, T. Ramayah, and S. Kemareshan. 2001. Organisational Stressors and Job Stress Among Managers: *The Moderating Role of Neuroticism*.
- [3] Alderfer, C.P (1969). An Empirical Test of a New Theory of Human Needs, Organisational Behavior and Human Performance.
- [4] Backman, A. (2000). *Job Satisfaction, Retention, Recruitment and Skill Mix for a Sustainable Health Care System*. September.
- [5] Barney, J. ., & Clark, D. . (2007). *Resource-Based Theory: Creating and Sustaining Competitive Advantage*. Oxford University Press.
- [6] Barney, J. ., & Hesterly, W. S. (2012). *Strategic Management and Competitive Advantage: Concepts* (4th Editio). Pearson Education, Inc.
- [7] Bender, K. A., Donohue, S. M., & Heywood, J. S. (2005). Job satisfaction and gender segregation. *Oxford Economic Papers*, 57(3), 479–496.
- [8] Bernardin, H. ., & Russell, J. E. . (2013). *Human Resource Management An Experiential Approach*. Mc Grew-Hill Education.
- [9] Biggs, D., & Swailes, S. (2006). Relations, commitment and satisfaction in agency workers and permanent workers. *Employee Relations*, 28(2), 130–143.
- [10] Boreham, N. C. (2000). Collective professional knowledge. *Medical Education*, 34(7), 505–506.
- [11] Budomo, X.M. (2023). The Mediating Role of Organisational Justice on Organisational Commitment and Turnover Intention Among Employees. Review of Integrative Business and Economics Research, Vol. 12, Issue 2, 209-226
- [12] Cameron, K. S., & Quinn, R. E. (2006). *Diagnosing and Changing Organisational Culture Based on Competing Values Framework*. Josey Bass.
- [13] Cetin, M. (2006). The Relationship Between Job Satisfaction, Occupational and 'Organisational Commitment of Academics. *Journal of American Academy of Business. Cambridge*, Vol. 8, No. 1, pp. 78-88
- [14] Cranny, C.J., Smith, P.C. and Stone, E. (1992) *Job Satisfaction: How People Feel about Their Jobs*. Lexington Books, Lexington.
- [15] Culverson, D. E. (2002). *Exploring Organisational Commitment Following Radical Change: a Case Study Within the Parks Canada Agency*. 138.
- [16] Dessler, G. (2017). *Human Resource Management: Global Edition. 15th Edition*. Pearson Higher Education.
- [17] Fatt, J. P. T., 1995. Ethics and the Accountant, *Journal of Business Ethics* 14, 997-1004
- [18] Feather, N. T., & Rauter, K. A. (2004). Organisational citizenship behaviours in relation to job status, job insecurity, organisational commitment and identification, job satisfaction and work values. *Journal of Occupational and Organisational Psychology*, 77(1), 81–94.
- [19] Feinstein, A. H., & Vondrasek, D. (2001). A Study of Relationships between Job Satisfaction and Organisational Commitment among Restaurant Employees. *Journal of Hospitality, Tourism, and Leisure Science*, 1(4), 1–20.
- [20] Ferris, KR, 1981, Organisational Commitment and Performance in a professional accounting firm. *Accounting Organization and Society*, Vol 6: 317-326
- [21] Fisher, Cynthia D., Lyle F. Schoenfeldt, James B. Shaw (2006). *Human Resource Management*. New York: Houghton Mifflin Company.
- [22] Fogarty, T. J. (2011). The social construction of research advice: The American accounting association plays miss Lonely Hearts. *Accounting and the Public Interest*, 11(1), 32–51. <https://doi.org/10.2308/apin-10072>
- [23] Gibbins, M. S., & Webb, A. (2001). Evidence about Auditor-Client Management

- Negotiation Concerning Client's Financial Reporting. *Journal of Accounting Research*, 39, 535–563.
- [24] Gibson, J. (2006). *Organization: Behavior, Structure, Processes*. 12<sup>th</sup> Edition. McGraw-Hill.
- [25] Gregson, T. (1992), "Organisational Commitment and Job Satisfaction as Predictors of Employee Turnover Intentions", *Behavioral Research in Accounting*, Vol. 4, pp. 80-95.
- [26] Hall, M., D. Smith, and K. Langfield-Smith. 2005. Accountants' Commitment to Their Profession: Multiple dimensions of professional commitment and opportunities for future research. *Behavioral Research in Accounting*, 17: 89-109.
- [27] Harris, H. (2001). Content analysis of secondary data: A study of courage in managerial decision making. *Journal of Business Ethics*, 34(3–4), 191–208.
- [28] Herrbach, Olivier (2001). audit quality, auditor behaviour and the psychological contract, *European Accounting Review*, 10:4, 787-802
- [29] Hoesada, J. (1996). Etika Bisnis dan Etika Profesi dalam Era Globalisasi. *Makalah Dalam Konvensi Nasional Akuntansi*, 158–172.
- [30] Hunger, D. J., & Wheelen, L. Thomas. (2012). *Strategic Management and Business Policy (13th Edition)*. Pearson Education, Inc.
- [31] Hunton, J., Bryant, S., & Stone, D. (2004). Internet-based experiments: prospects and possibilities for behavioral research. *Behavioral Research in Accounting*, 16, 107–129.
- [32] Ireland, R. D., Hitt, M. A., & Hoskisson, R. E. (2011). *Strategic Management: Competitiveness & Globalization : Concepts and Cases* (9th Edition). South Western Cengage Learning.
- [33] Ivancevich, J. M., & Konopaske, R. (2013). *Human Resource Management Twelfth Edition*. In McGraw-Hill.
- [34] Kalbers, L. P., & Fogarty, T. J. (1995). Professionalism and Internal Auditors: A Profile. In *American Journal of Business* (Vol. 10, Issue 1, pp. 13–20).
- [35] Kreitner, R., & Kinicki, A. (2007). *Organisational behavior*. McGraw-Hill.
- [36] Kwon, I. W. G., & Banks, D. W. (2004). Factors related to the organisational and professional commitment of internal auditors. *Managerial Auditing Journal*, 19(5), 606–622.
- [37] Luthans, F. (2011). *Organisational Behavior: An Evidence-Based Approach*. McGraw-Hill.
- [38] Marshall, R., Smith, M., & Armstrong, R. (2010). Ethical issues facing tax professionals: A comparative survey of tax agents and practitioners in Australia. *Asian Review of Accounting*, 18(3), 197–220.
- [39] McDowall, T., & Jackling, B. (2010). Attitudes towards the accounting profession: An Australian perspective. *Asian Review of Accounting*, 18(1), 30–49.
- [40] McPhail, K. (2001). The ethical challenges of globalisation: Critical reflections on the ISBEE 2nd World Congress in Sao Paulo, Brazil. *Business Ethics: A European Review*, 10(1), 78–82.
- [41] McShane, S. L., & Von Glinow, M. A. (2010). *Organization Behavior :Emerging Knowledge and Practice for the Real World*. McGraw-Hill.
- [42] Messmer, Ma. (2003). Building an effective mentoring program. *Strategic Finance*, 17.
- [43] Mondy, R. W., & Mondy, J. B. (2012). *Human Resource Management. 12th Edition* (12th editi). Prentice Hall.
- [44] Noe, R., Hollenbeck, J., Gerhart, B., & Wright, P. (2015). *Human Resource Management. 9th Edition* (9th Editio). McGraw-Hill.

- [45] Parnell, J. A., & Rick, W. (2003). *Propensity for Participative Decision- Making, Job Satisfaction, Organisational Commitment, Organisational Citizenship Behavior, and Intention to Leave Among Egyptian Managers*.
- [46] Pflugrath, G., Martinov-Bennie, N., & Chen, L. (2007). The impact of codes of ethics and experience on auditor judgments. *Managerial Auditing Journal*, 22(6), 566–589.
- [47] Povel, P., & Winton, A. (2003). *Booms , Busts , and Fraud Booms , Busts , and Fraud. December*.
- [48] Robbins, S. P., & Judge, T. A. (2013). *Organisational Behavior*. 15<sup>th</sup> Edition. Pearson Education, Inc.
- [49] Smith, P.C., Kendall, L.M. and Hulin, C.L. (1969) *The Measurement of Satisfaction in Work and Retirement*. Rand McNally and Company, Chicago.
- [50] Sudibyo, Agus (2001). *Politik Media dan Pertarungan Wacana*. Yogyakarta: Lkis Pelangi Aksara
- [51] Sweeney, J. T., Quirin, J. J., & Fisher, D. G. (2003). a Structural Equation Model of Auditors' Professional Commitment: the Influence of Firm Size and Political Ideology. *Advances in Accounting Behavioral Research*, 6, 3–25.
- [52] Ulrich, D. (1996). *Human Resource Champions: The Next Agenda for Adding Value and Delivering Results*. Harvard Business Press.
- [53] Velasques, M., 2010, *Business Ethic, Concept and Cases*, Englewood Cliffts: Prentice Hall
- [54] Weaver, G. R., Treviño, L. K., & Cochran, P. L. (1999). Corporate ethics programs as control systems: Influences of executive commitment and environmental factors. *Academy of Management Journal*, 42(1), 41–57. <https://doi.org/10.2307/256873>
- [55] Wolitzer, P. (2003). Reviving the profession: The glass is half full. *CPA Journal*.
- [56] Wood. (2001). *Organization Behaviour An Asia Pacific Perspective* (1st Editio). John Willey&Sons.
- [57] Yudhaputri, E.A., Emilisa, N and Lunarindiah, G. (2021) . Differences between Generation X and Generation Y in Job Involvement and Commitment: A Study in Event Organizer Companies. (*Review of Integrative Business and Economics Research*, Vol. 10, Supplementary Issue 3, pp 146-159
- [58] Yousef, D. A. (2002). Job satisfaction as a mediator of the relationship between role stressors and organisational commitment:A study from an Arabic cultural perspective. *Journal of Managerial Psychology*, 17(4), 250–266.