

Professionalism and Locus of Control Influence On Job Satisfaction Moderated By Spirituality At Work And Its Impact On Performance Auditor

Nasrullah Dali¹, Armanu² Margono Setiawan³ Solimun⁴

¹ (Doctoral Program of Management Science, Business and Economics Faculty of Brawijaya University, Malang, East Java, Indonesia)

^{2,3,4} (Department of Management, Business and Economics Faculty of Brawijaya University, Malang, East Java, Indonesia)

ABSTRACT: This study purpose is to examine and explain spirituality role in workplace as a moderation variable the effect of professionalism and locus of control on auditor's job satisfaction. Data collected by survey method using questionnaire instruments. Sampling technique is proportional stratified random sampling. Samples are 122 Government Internal Oversight Apparatus (GIOA) at regional inspectorate in Southeast Sulawesi. Hypothesis testing used is Generalized Structured Component Analysis (GeSCA). These research results show that good auditor professionalism can increase job satisfaction. However, locus of control had no significant effect on auditor job satisfaction. High job satisfaction significantly improves auditor's performance. Better spirituality in workplace will lowers job satisfaction of more professional auditors. This is evidenced by significant negative interaction of professionalism on spirituality in workplace (Quasi moderation). Spirituality merely becomes predictor the interaction of locus of control and spirituality in workplace to increase job satisfaction (Predictor moderation). Therefore, practical implications of professional attitudes and behaviors development cannot be done in a comprehensive manner. This research originality is to provide evidence that moderation role of spirituality at workplace weaken the effect of professionalism on job satisfaction, and spirituality in workplace moderation strengthens the effect of locus of control on job satisfaction

KEYWORDS : Professionalism, Locus of Control, Spirituality, Satisfaction, Auditor Performance

I. INTRODUCTION

Local governments at provincial, district/city in Southeast Sulawesi receive substantial funds from central government through budget of government revenue and expenditure, a General Allocation Fund (GAF) and Special Allocation Fund (SAF). Budget funds managed become greater. Total regional expenditures for fiscal year 2007 is Rp 5.8 trillion, and increased 34 per cent to become Rp.7, 7 trillion for fiscal year 2011, or an average increase of 7 percent per year. Funds increase does not consistent with increase in financial management quality. This is reflected in Local Government Finance Report (LGFR). LGFR with low quality imply irregularities. There are some procurement procedures errors in some districts/cities, as at Bau-bau worth Rp.148,4 billion, Muna Rp 1.9 trillion, and Wakatobi worth Rp.138 billion (World Bank & Lemlit UNHALU, 2012). One effort to minimize this deviation is to improve internal auditor's professionalism. Professionalism has become an important issue for auditors. Higher attention was given to ethical and professional practice (Venkataraman, 2002). Professionalism in accounting field should be viewed as a triad that consisting of professionals, clients and society (Lindblom and Ruland, 1997). Studies of professionalism and locus of control related to job satisfaction is one important factor that affecting life satisfaction, because most of people time spent at work (Riggio, 1990). Professionalism concept that developed by Hall (1968) stated that professionalism in their profession is reflected in their attitudes and behavior. Reciprocal relationship between attitudes and behavior is a reflection of professionalism behavior. Concept of Hall (1968) was used in study of Kalbers and Fogarty (1995) to formulated five professional elements (Hall Taxonomy): (1) community affiliation, (2) autonomy demand, (3) belief self regulation, (4) dedication and (5) social obligation. This study results showed professionalism does not have significant effect to job satisfaction.

Different research results found in studies of Boyt et al.,(2001) and Shafer et al., (2002) that professionalism greatly affect on job satisfaction. Award structure to professionalism directly improves job satisfaction and performance. Differences in research findings the relationship of professionalism on job satisfaction and performance shows that such inconsistencies can become a research gap for researchers.

To reconcile this condition, the researchers use a contingency approach that systematically tests several variables that can affect the relationship between job satisfaction and performance. Specific aspects related to job satisfaction is to satisfaction toward salary, benefits, promotion, working conditions, supervision, organizational practices and relationships with co-workers (Misener et al., 1996). Aranya et al., (1982) analyzed the effect of professional commitment on accountant's job satisfaction. This study found correlation statistically significant between job satisfaction and commitment on professionalism. Research of Kalbers et al., (1995) concluded that professionalism positively related to performance, particularly for dimensions of community affiliation professionalism and autonomy demand. While relationship between professionalism and job satisfaction with professionalism and experience only positively related to community affiliation dimensions. Such findings differ with study results of Rahmawati (1997) which concluded that all five dimensions of professionalism positively related to performance. Furthermore the relationship between professionalism and job satisfaction are positive only for dimension of community affiliation, dedication, and social obligation. Study Schroeder & Indieke (1997) found that professionalism and job satisfaction is related negatively. Finding differences of previous research for relationship between professionalism and job satisfaction become research gap for researchers to conduct research to test relationship between the two variables .

II. LITERATURE REVIEW

2.1. Behavioral Accounting

Main contributors to behavioral sciences are psychology, sociology and social psychology. They describe and explain human behavior. All three disciplines have different perspectives on human condition. Psychological aspects are to give attention to individual's actions. Sociology and social psychology aspects focus on actions social group actions that emphasize interaction between people, and not on physical stimulation. Behavior is explained in terms of social relationships, social influence and group dynamics. Some factors affecting behavioral accounting are attitude, motivation, perception, learning and personality (Siegel & Marconi, 1989).

2.2. Performance

Gibson et al., (1996) argued that employee's performance is result of work accomplishment by individual in relation to his position in organization. Kast & Rozenweig (1995) says that achievement (performance) includes entire organization's business objectives. For lower-level managers, performance is a goal that will help to meet overall mission. Performance is work result that has a strong relationship with organization's strategic objectives, customer satisfaction, and contributes to economy (Armstrong and Baron, 1998). Thus, performance is about doing work and results achieved from job. Performance is about what is done and how to do it. According to Porter - Lawler Model (Gibson et al., 1996) individual's performance is affected by these factors: (a) expectations of reward, (b) boost benefits, (c) internal - external rewards, (d) perceptions of reward level and job satisfaction.

2.3. Professionalism

Professionalism concept is used to measure how professional look at their profession that reflected in their attitudes and behaviors. Hall (1968) said there is a reciprocal relationship between attitudes and behavior. Professional behavior is a reflection of professionalism attitude and vice versa (Kalbers & Fogarty, 1995). In relation to professional auditor, Certified Public Accountants Professional Standards (SPAP, 2001) regulates the responsibilities and functions of independent auditor. Auditor is responsible for planning and carrying out an audit to obtain reasonable assurance about whether financial statements are free from material misstatement, whether caused by error or fraud. Professional requirements demanded by independent auditor are to have the education and practicing experience as an independent auditor. Independent auditor is also responsible for profession, responsibility to comply with standards accepted by practitioners of his profession colleagues.

2.4. Locus of Control

Some individuals believe that they can control what happens to them, while others believe that what happens to them is controlled by outside forces such as luck and opportunities. Locus of control is a "generalized belief that a person can or cannot control his own destiny" or a person's perspective on the events whether he able to control behavior that happened to him or not (Rotter, 1966). Brownell (1982) suggested that locus of control is how far one accepts personal responsibility for what happens to them. Furthermore, Robbins (2003) defined locus of control as a person's perception of his fate source.

2.5. Spirituality in workplace

There are many ways that can be used to define the complex and varied, as spirituality and spirituality in workplace. Guillory (2000) defines spirituality as an inner consciousness that owned by individual in works. Spirituality definition is described as a strange concept (idiosyncratic), multi-faceted, elusive, difficult to grasp. Work is used to describe what one does as a career, calling, or job, while workplace is defined as a meeting place for people who are employed by an organization or refers to a place where an individual performs his work. Spirituality is an inherent characteristic of human beings are intrinsically not infer religious meaning (Janfeshan et al., 2011). Spirituality in broadest sense is not optional quality that we may choose to not have it. Every person has a spirit (soul); even he is an atheist, nihilistic or materialistic. Spirituality is an element within every individual and spirituality essence cannot be separated from individual (Campuzano & Seteroff, 2009).

2.6. Job Satisfaction

Job satisfaction has been identified as most frequently studied variable in organizational research. Van Scooter (2000) states that job satisfaction is a very attractive topic for lot of research. This is because job satisfaction has a lot of implications. Job satisfaction is a general attitude towards one's work. It shows the difference between rewards amount of workers and amount they believe they should receive (Robbins, 2003). Greenberg & Baron (2003) described job satisfaction as a positive or negative attitude of individual toward their job. Low job satisfaction in an organization is a series of declining duties implementation, increased absenteeism, and lower morale organization. At individual level, job dissatisfaction is associated with a great desire to get out from work, increased job stress, and emergence of various psychological and physical problems.

III. PREVIOUS STUDY

3.1. Effect of Auditor Professionalism on Job Satisfaction

Professionalism concept by Hall (1968) is widely used by researchers to measure professionalism of internal audit profession that reflected in attitude and behavior. Hall (1968) explains there is a reciprocal relationship between attitudes and behavior. Behavior is a reflection of professionalism and vice versa. Shafer et al. (2001) use professional scale of Hall, and examined relationship between professionalism and job satisfaction using a structural equation model. This study results showed that two indicators of professionalism (dedication to profession and autonomy demands) was positively associated with perceptions of professional conflict. Studies by Norris & Niebuhr (1984) explored the relationship between professionalism and job satisfaction. They study findings show consistency in professional community affiliation while other four dimensions do not have a relationship with job satisfaction. Adversely, research of Schroeder & Indieke (1977) showed a negative relationship between professionalism and job satisfaction. Kalbers and Fogarty (1995); Boyt et al., (2001); Shafer et al., (2001) state that appreciation structure of toward professional attitude directly leading to higher job satisfaction. Based on above description, it can be formulated the following hypothesis:

H1: The more professional internal auditors, the higher job satisfaction level

3.2. Effect of Locus of Control on Job Satisfaction

Locus of control is how far a person accepts personal responsibility for what happens to them. Locus of control is divided into two, namely internal locus of control and external locus of control. Locus of control refers to perception that both positive and negative events occur as a consequence ourselves action and within self-control, whereas an external locus of control refers to belief that something happened do not have direct relation to actions of themselves and beyond their control (Rotter, 1996). Research of Sarita and Agustia (2009) provides evidence that there is a positive relationship between locus of control and employees job satisfaction. It means that an employee will have job satisfaction if employee can show that behavior according to work type he does as a result of his influence to internal and external environment. Based on description above, it can be formulated following hypothesis:

H2: The better auditors' locus of control, the higher level of auditor job satisfaction

3.3. Effect of Job Satisfaction on Performance Internal Auditors

Job satisfaction is a set of pleasant or unpleasant of employee feelings about their job, or employee feeling happy or unhappy from objective thought and desired behavior (Davis and Newstroom, 1985). Studies of Ostroff (1992) provide empirical evidence that job satisfaction had no significant relationship with higher performance. Based on description above, it can be formulated following hypothesis:

H3: The higher job satisfaction level, the higher auditor's performance

3.4. Spirituality in workplace Professionalism Moderating the Effect of Locus of Control on Auditor Job Satisfaction

Business organizations that based on spiritual can achieve success, self-actualization improvement, and employee satisfaction, promoting the honesty values, trust, respect, responsibility and integrity (Janfeshan et al., 2011). Some research shows a positive relationship between spirituality in workplace with organizational productivity and performance (Delbecq, 1999; Korac-Kakabadse & Korac-Kakabadse, 1997). The same thing is shown in other studies that organization with voluntary spirituality program has had higher profits and success (Konz & Ryan, 1999). Asrun (2012) found spirituality in workplace has a positive significant effect on job satisfaction. Empirical relationship between spirituality in workplace and job satisfaction can improve organizational performance, including higher profits and success (Mitroff and Denton, 1999), and increase organizational commitment, reduce absenteeism, and turnover. Individuals with a high spirit in workplace have been reported has a positive effect on personal well-being, relationships between them, relationships with customers, and productivity (Kinjerski and Skrypnik, 2006). Chen and Silverthorne (2008) found that public accountant with a high locus of control has a low level of job stress and higher job satisfaction and performance. Based on theoretical arguments and empirical studies, hypothesis can be formulated as follows:

- H4a. Spirituality conditions in workplace, can strengthen (moderating) effect of professionalism on job satisfaction
- H4b. Better spirituality condition in workplace, can strengthen (moderating) effect of locus of control on job satisfaction

IV. RESEARCH METHOD AND RESULT

4.1. Samples

This research populations are Internal Control Officers (APIP) who worked on 13 Office Inspectorate (district, city and province), amounting to 425 people. Sample determination was calculated using proportional random sampling. From Slovin formulation Slovin, it obtained 125 samples (Uma Sakaran, 2000). Questionnaires are given to respondents and only 122 were returned (response rate is 97.6 %).

4.2. Measurement

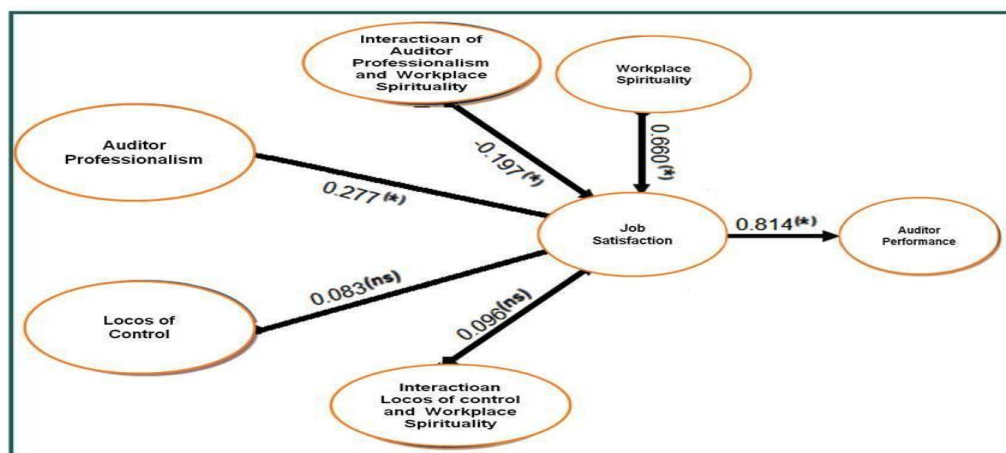
This study developed a Professionalism taxonomy from Hall (1968) and Calibers & Fogarty (1995) through Community Affiliate, demands autonomy and dedication to Profession indicators. Locus of Control indicators are adopted from Rotter (1966) who measured through internal Locus of Control and external Locus of Control. Spirituality in workplace was developed using measurements of Asrun (2012) and Janfeshan et al., (2011) through inner life, meaningfulness of work and community in workplace; and job satisfaction indicators were developed from Gibson (1996) through salary appraisals, promotions, co-workers, supervision, and individual work done. Auditors Performance uses measurements from Robbins (2003) by using the quality of work, quantity of work, policies and procedures as well as communication indicators. That variables were measured using a 5-point Likert scale (Malhotra, 2010), then analyzed using descriptive statistics and inferential statistical analysis of Generalized Structured Component Analysis (GeSCA) that developed by Hwang H. & Takane, Y. (2004)

4.3. Analysis and Result

Internal auditor's professionalism in this study focused on quality of GIOA attitude toward his profession. Level of knowledge and expertise to carry out its duties are reflected through community affiliation, autonomy demands, and dedication to profession. Autonomy demand is indicated as most important to describe professionalism variables. It is indicated by greatest value of 0.851 among the three other indicators. Average value from questionnaire is 4.23. If seen from empirical conditions, indicator of autonomy demands to measure professionalism is good, so it needs to be maintained. Professionalism of Government Internal Oversight Apparatus (GIOA) needs to be improved further through follow-up program in order GIOA professionalism significantly better. Locus of control variable is GIOA perception that reflected through perceived conditions in duties and functions performance, related to weather they may or may not control behavior that occurs internally and externally. Internal locus of control is best important indicator to describe locus of control variables. The loading value of 0.798 is biggest indicators compared to external locus of control of 0.786. Average value (mean) that obtained from questionnaire is 4.28. If seen from empirical conditions, internal locus of control indicators is good to measure locus of control variables, so it needs to be maintained. Internal locus of control at Government Internal Oversight Apparatus (GIOA) through follow-up should be improved in order GIOA become well. Spirituality in workplace is a response from GIOA that reflected through inner life development, meaningfulness in workplace and community. Inner life is most important indicator to describe spirituality in workplace variables with largest value of factor loading namely 0.895. Average value (mean) that obtained from questionnaire is 3.88.

If seen from empirical conditions, inner life indicator can measure spirituality in workplace with quite well, so it still needed to improve spirituality in workplace of GIOA through a program that can actually increase spirituality in workplace. Job satisfaction in this study is reflected through five indicators, namely: (1) a sense of satisfaction to the benefits/wages earned, (2) satisfaction to promotion, (3) satisfaction to co-workers support, (4) satisfaction to leadership supervision, and (5) satisfaction to his own work as auditor. Satisfaction to his own work as an auditor is most important indicator to describe job satisfaction variable with largest value of factor loading 0.921. Average value (mean) that obtained from questionnaire is 4.02. If seen from empirical conditions, Satisfaction to his own work as an auditor is good to measure job satisfaction. Therefore, it needs to improve and maintain job satisfaction level of Government Internal Oversight Apparatus (GIOA). Auditor performance is a success measurement that judged by ability to improve quality of work, quantity of work, ability to communicate orally and in writing, professional skills usage, adhere to policies and procedures that have been established. Therefore, measurement of auditor performance variables in this study reflected through four indicators, namely: (1) quality of work, (2) quantity of work, (3) policies and procedures, and (4) communication. Policies and procedures is most important indicator to describe auditor performance variables with largest value of factor loading 0.924. Average value (mean) that obtained from questionnaire result is 4.13. If seen from empirical conditions, policies and procedures indicator to measure auditor's performance is good. Therefore, it needs efforts to improve performance and maintain performance achieved by Government Internal Oversight Apparatus (GIOA). Model examination in this study is said fit if supported by empirical data. GeSCA provides a measure of goodness of fit models which consist of fit model structural and overall model. A fit value is 0.608, Afit value is 0.601, GFI (Unweighted least - squares) value is 0.991 and SRMR (standardized root mean square residual) is 0,361. Based on GeSCA output, path coefficient diagram and hypothesis testing are shown in Figure 1 as follows:

Figure 1
Path Coefficient Diagram and Hypothesis Testing



Notes: (*) = significant at $\alpha = 0.05$, ns = non significant

Figure 1 shows that from three direct effects tested, there are two variables that significant, namely: (1) auditor professionalism variables significantly affect on job satisfaction, and (2) job satisfaction significantly affect on auditors performance. While locus of control had no significant effect on auditors performance. Direct effect testing is presented in Table 1 follows:

Table 1
Direct Effect Path Coefficient and Hypothesis Testing

Hypothesis	Direct effect	Path Coefficient	p-value	Testing Result	
H ₁	Professionalism (X1) → Job satisfaction (Y1)	0.277	0.008	Significant	Accepted
H ₂	Locus of control (X2) → Job satisfaction (Y1)	0.083	0.120	Insignificant	Rejected
H ₃	Job satisfaction (Y1) → Performance auditor (Y2)	0.814	0.000	Significant	Accepted

4.3.1. Effect of Professionalism on Auditor Job Satisfaction

Research result the effect of auditor professionalism on job satisfaction has value of path coefficient estimate of 0.277 with a positive direction. Positive path coefficient means the relationship between auditor professionalism and job satisfaction are unidirectional. This result can also be proven with a probability value (p - value) of $0.008 < \alpha = 0.05$ (significant). Research results of hypothesis (H1) show the higher internal auditor professionalism, the higher satisfaction level. Results of measurement model testing found that all three indicators measurement, namely professional community affiliation; demands autonomy and dedication to profession are valid to reflect latent variables of auditor's professionalism. Loading estimation value of three indicators is greater than 0.70 and significant at the 95% confidence level. This result reflects that correlation between the three indicators is positive and significant to reflect auditor professionalism variable. Hypothesis test results found that effect of auditor professionalism on auditor job satisfaction is positive and significant effect (H1 accepted). Thus the results of this study may prove that the higher auditor professionalism then the better job satisfaction. This study finding reflect that a good auditor professionalism at regional inspectorate in Southeast Sulawesi able to support higher auditor job satisfaction. This research results support research of Lui et al.,(2003) that a higher level of professionalism related to identification of higher professionalism, higher job satisfaction and lower intention to quit. In addition, this study results are consistent with research findings of Aranya et al., (1982), Norris and Niebuhr (1984); Shafer et al. (2001) that auditor professionalism has significant and positive effect on job satisfaction. Furthermore, these study findings extend the research of Goetz et al. (1991) that measuring professionalism of public accountant with developing that variables can be achieved rightly because job satisfaction is achieved. In addition, it support theoretical study of Kalbers and Fogarty (1995) who stated that professionalism view is more complex and show empirical evidence related to antecedent variables (experience) of internal auditors with professionalism, also with it consequences.

These study findings differ with research of Kalbers and Fogarty (1995) that professionalism has no significant effect on job satisfaction. Furthermore Schroeder and Indeke (1977) found that there is a negative relationship between professionalism and job satisfaction. Similarly, Sorensen (1967) found professionalism orientation is negatively related to job satisfaction. The underlying reason for differences in results due to differences in study sample. Previous researchers took samples from internal auditors and public accountants in industry or company, while this research uses internal auditor of government or public sector. In addition, there is a difference in theory base and variable measurement. Based on these findings, Southeast Sulawesi provincial government need to improve internal auditor satisfaction and professionalism to increase auditor performance. Professionalism auditor's increase can be done by focusing on autonomy demand as measured by freedom to take best decision in every audit engagement without pressure/intervention from other parties, while job satisfaction increase can be done by auditor's seriousness to work that providing stimuli to auditor like and love his job.

4.3.2. Effect of Locus of Control on the Auditor job satisfaction

Path estimation value the direct effect locus of control on auditor job satisfaction is 0083 with a probability value (p - value) of 0.120. It means the result not significant ($p > \alpha = 0, 05$). The results show that hypothesis (H2) is rejected. Locus of control in this study is more focused on GIOA perception in performance of duties and functions by controlling behaviors that occur both internally and externally. Theoretical studies as basis to assess and measuring locus of control concept in this study refers to Social Learning Theory (Rotter, 1966). Locus of control one's way of thinking to an event, whether he was able to control behavior that happened to him or not. Field facts based on variable description shows that locus of control at regional inspectorate in Southeast Sulawesi was not been good. It means all GIOA districts/cities in Southeast Sulawesi province declared the locus of control is not good. If examined deeply, external locus of control led to job dissatisfaction and slower performance improvement.

Measurement model test show that two indicators measurement namely internal locus of control and external locus of control are valid to measure latent variables of locus of control. Estimation value of two loading indicator are greater than 0.70 and significant at $\alpha = 0.05$. This result reflects that correlation between the two indicators is positive and significant in reflecting locus of control variable. This study finding support the measure developed by Rotter (1966) that both internal locus of control and external locus of control are valid indicator to measure locus of control. These studies findings indicate that external locus of control at regional inspectorate in Southeast Sulawesi has not been well so have not been able to increase auditor job satisfaction. Locus of control Measurement is more reflected by internal locus of control, while job satisfaction is more reflected by indicators of satisfaction sense on work itself. GIOA performance has not been given proper appreciation by the leader, a promotion even more determined by fortune and closeness to leadership. It can be seen from empirical fact, according to respondents' assessment, the average (mean) of variable external locus of

control is still considered low namely 3.13 which means not good, whereas internal locus of control is good with a mean value of 4.28. It means that GIOA perception at regional inspectorate in Southeast Sulawesi has adverse direction between internal locus of control and external locus of control that adversely affects job satisfaction achievement. This study findings reinforce study of Dennis M. Patten (2005) and Hyatt and Prawitt (2001) that internal auditors with an internal locus of control tendency has better performance than internal auditors who have an external locus of control .

This study finding are supported by fact that external locus of control of GIOA has not been good because of respondents distrust or low commitment to maintain trust through cooperation that has been established, low information transparency between auditor in handling the case. Therefore, it is one reasons that locus of control does not have a significant contribution to improve auditor job satisfaction. This study finding reinforce the findings of Dennis M. Patten (2005) and Hyatt and Prawitt (2001) that internal auditors with an internal locus of control tendency has better performance than internal auditors who have external locus of control. This study result extend the research findings of Judge and Bono (2001) that locus of control has no significant effect on job satisfaction, however, have a significant impact on performance at lower level managers. In addition, it supports the findings of Chen and Silverthorne (2008) that an individual with a high locus of control has a low level of job stress. Therefore, job satisfaction and performance achieved are higher for public accountant in Taiwan. It reinforce the findings of Sarita and Agustia (2009) that there is a positive relationship between locus of control and employees job satisfaction, but insignificant.

4.3.3. Effect of Job Satisfaction on Auditor Performance

Path coefficient value estimation the effect of job satisfaction on auditor performance is 0.814 with a probability value (p - value) of 0.000, it means significant ($p < \alpha = 0, 05$). Test results can prove empirical facts to accept hypothesis (H3) that the higher job satisfaction level, the higher auditors performance. Positive path coefficient can be interpreted that relationship between job satisfaction and auditor performance is one direction. It means that the better job satisfaction then the higher auditor performance. Research findings show that higher job satisfaction significantly can improve auditor's performance. This study result reinforces the findings of Ostroff (1992) to provide empirical evidence that job satisfaction had significant relationship to increase performance. Furthermore, these study findings extend some findings of previous research of Ostroff (1992), Boyt et al. (2001); Shafer et al. (2001) and Patten, M. Dennis (2005) stated that job satisfaction has positive and significant effect on employee performance. However, in contrast to this study findings, Lifaldo and Muchinsky (1986) found that job satisfaction had no significant effect on performance.

4.3.4. Effect of Spirituality in workplace as Moderation the Relationship between Professionalism and Locus of Control on Job Satisfaction

Test results found that three indicators of inner life grow, meaningfulness in work and community in workplace are valid to measure spirituality in workplace variable. Test results proved that estimated factor loading value from all three indicator are greater than 0.70 and p-value significant at $\alpha = 0.05$. Respondent's response to spirituality in workplace has not been good with mean value of 3.99. Inner life growth is most important to reflect on spirituality in workplace with biggest loading value. Spirituality in workplace, as moderation strengthens the relationship between professionalism and job satisfaction. Table 2 indicate that spirituality in workplace have a significant effect on auditor job satisfaction. Meanwhile, interactions between professionalism and spirituality in workplace have negative significant effect on auditor job satisfaction. It can be said that spirituality in workplace is a quasi moderation. Interaction between professionalism and spirituality in workplace can significantly reduce job satisfaction. It means that better spirituality condition in workplace decrease job satisfaction of professional auditor.

This results support research of Patten, M. Dennis. (2005); Hyatt, & Prawitt (2001), job satisfaction level of internal auditors with an internal locus of control was not a significant from sample of external locus of control. Furthermore, study of Chen and Silverthorne (2008) suggests that locus of control is not significant to job satisfaction, however, have a significant impact on performance. Janfeshan Campuzano et al., (2011); Mitroff and Denton (1999) showed that there were significant and positive relationship between aspects of spirituality in workplace and locus of control on job satisfaction.

Table 2
Path Coefficient of Moderation Effects and Hypothesis Testing

Moderation Variable Effect		Path Coefficient	p-value	Result	Moderation Type
Exogenous	Endogenous				
Spirituality (b2)	→ Job Satisfaction	0.660	0.000	Significant	
(Professionalism × Spirituality in workplace) (b3)	→ Job Satisfaction	-0.197	0.035	Significant	<i>Quasi moderation</i>
(Locus of control × Spirituality in workplace) (b4)	→ Job Satisfaction	0.096	0.295	Insignificant	Predictor

4.3.5. Theoretical and Managerial Implications

This research provides theoretical implications for management science development, particularly behavioral; attribution, social learning and equity theory, that concept of professionalism developed by Hall (1968) can be used to measure and assess a profession that reflected in their attitudes and behaviors. In addition, a reciprocal relationship between professional attitudes and behavior is a reflection of professionalism behavior and vice versa (Kalbers & Fogarty, 1995; Rahmawati, 1997). The results showed that professionalism is reflected in autonomy demands for more freedom in making decisions without intervention/pressure from other parties in each audit assignment in order GIOA can improve job satisfaction that affecting on performance. This study supports research of Lui et al., (2003), Aranya et al., (1982), Boyt et al., (2001), Shafer et al., (2001); Kalbers and Fogarty (1995), and Rahmawati (1997) that professionalism can increase job satisfaction for internal auditors. This study result is not consistent with findings of Schroeder & Indeke (1977), Sorensen (1967), that professionalism cannot increase the internal auditor job satisfaction. This study finding contributes to behavioral theory developed by Triandis (1971) which states that behavior is determined by attitudes, social rules and customs. Attitudes consist of cognitive components, namely conviction, the affective component of like or dislike related to what is perceived and behavioral component of how an attitude to want to do This study finding showed that the better auditors' locus of control, the higher job satisfaction, although the direct relationship is insignificant/noticeable. This study supports research of Frucot and Shearon (1991). However, it is not consistent with studies of Chen and Silverthorne (2008), Hyatt and Prawitt (2001), Patten M. Dennis (2005), Judge and Bono (2001) that locus of control have a significant effect on auditors job satisfaction. In addition, this study contributes to Social Learning Theory of Rotter (1966) and attribution theory (Robbins, 2003) that locus of control is a one's way of thinking to an event, whether he was able or not to control her behavior both internal and external. Job satisfaction has a positive and significant effect on internal auditor performance. This study result showed that higher job satisfaction will improve internal auditor performance. This study supports findings of Ostroff (1992); Boyt et al., (2001); Shafer et al., (2001) and Patten, M. Dennis. (2005) that job satisfaction has a positive and significant effect on employee performance. However, this finding is inconsistent with Lifaldo and Muchinsky (1986) that job satisfaction had no significant effect on performance. This study contributes to equity theory (quoted from Adam, 1963) and satisfaction theory developed by Locke in Luthan et al., (2006) that job satisfaction has affective response. In addition, these study results extend the research (Ostroff, 1992).

Study's findings have implications for development of conceptual and theoretical insights about auditor's professionalism and locus of control in effort to increase job satisfaction and auditor performance either directly or moderated by spirituality in workplace. It based on behavioral, attribution, social learning and equity theory. Empirical findings of this study prove that spirituality in workplace weakens the moderation relationship of professionalism and locus of control on job satisfaction. The results support several research findings of Patten, M. Dennis. (2005); Hyatt & Prawitt (2001), Judge and Bono (2001), Chen and Silverthorne (2008) Janfeshan et al., (2011), and Asrun (2012). This study become additional evidence about the views of spirituality in workplace that further explore the interaction of auditor professionalism and locus of control simultaneously, which at the time received less attention from other researchers. For this time, concept of spirituality in workplace only directly associated with satisfaction and employee performance. The practical implications of this study is expected to provide managerial implications in human resources management within local government, particularly at regional inspectorate in Southeast Sulawesi province to improved professionalism, locus of control, spirituality in workplace, job satisfaction and auditors performance. Practical implications of this study are follows:

1. Increasing auditor professionalism, locus of control and spirituality in workplace be done not only by institutions of district/city inspectorate and Southeast Sulawesi province, but it need an active role and cooperation from officials at local level, as well as commitment of regional leaders to optimize GIOA role in order to realize good government governance (GGG) through transparency and accountability of local government financial management.
2. This research results provide knowledge and understanding for local government management, particular the importance of regional inspectorate auditor's professionalism, locus of control and integrated spirituality in workplace, to improve auditor job satisfaction and performance. Empirical facts show if local government want to improve GIOA performance in regional inspectorate, it is necessary to improve auditors professionalism that focusing on affiliation with community indicators to facilitate availability materials and related publications related to internal audit profession duty, encouraging participation/involvement in GIOA meeting at local, national and international level to discuss the latest developments related to auditor's duties.
3. Locus of control is more reflected by an internal locus of control in this research. Job satisfaction is more reflected by indicators of job satisfaction as an auditor. Therefore, practical implications of this study is although the internal locus of control has been perceived well by GIOA, but government/policy makers in regional inspectorate should appreciate ability/accomplishments achieved GIOA work, both individually and as a team. Adversely, leader policy that perceived as external locus of control by GIOA should be avoided, such as giving more priority or close acquaintance than capability achieved by GIOA, and GIOA perception that promotion is a fortune (good luck) and not job performance.
4. Locus of control directly does not have significant effect on auditor job satisfaction. Practical implications of these findings for government as policy makers should more appreciate GIOA internal locus of control to increase job satisfaction, and adversely, external locus of control should not be developed.
5. Research results show a moderation testing the spirituality in workplace has a significant effect on job satisfaction. Meanwhile, interaction testing between variables of locus of control and spirituality in workplace does not have a significant effect. Implications of these findings are to give recommendations to regional inspectorate leader as policy makers to improve spirituality in workplace condition in order to support professionalism and internal locus of control of GIOA.

A global implication of this research is to provide a conceptual understanding the integration of structural relationships and importance of behavioral aspects in organization management. They are: professionalism, locus of control, spirituality in workplace, job satisfaction and auditors performance through autonomy demands synergy that reflected through the freedom to make best decisions in each audit assignment and supervising in stages according with responsibilities; internal locus of control; inner life grows; satisfied with job and adherence to policies and procedures work. From a theoretical perspective, this study finding indicates behavioral, attribution, social learning and equity theory. They are key factor to increase auditor's professionalism, locus of control, spirituality in workplace, job satisfaction and auditors performance. Moreover, it can play an important role to create interactive scope toward organizational effectiveness management that becomes a major consideration for any organization in an effort to expand into international world.

V. CONCLUSION, LIMITATIONS AND FUTURE RESEARCH

This study finding may prove that auditor professionalism can make a real contribution to job satisfaction. It means better auditor's professionalism will increase work satisfaction. Professional auditors need freedom to make best decision on each audit engagement without pressure or intervention from other parties. Auditors feel work satisfaction and good/like auditor job. This research results note that locus of control has not been able to increase auditor job satisfaction. Auditors have not been fully convinced that skills, ability to work to get appropriate reward achievement, promotion more determined by luck or closeness to leader. Low commitment persistence to maintain trust through cooperation that has been established is also one causes that locus of control does not have a real contribution to improve auditor job satisfaction. Job satisfaction can improve auditor performance. It means that higher perceived auditor job satisfaction will improve their performance. Auditor fell satisfaction for trust/responsibility as auditor. Auditor performance is attained by obedience to policies and procedures that work there, not on work quality and quantity. Spirituality in workplace can increase auditor job satisfaction. However, better condition of inner life in workplace, understanding the work significance and to feel a part of community in workplace can reduce job satisfaction for professional auditor. Meanwhile, spirituality in workplace cannot increase influence of locus of control on job satisfaction. It means moderation variables of spirituality in workplace only become predicator of spirituality interaction with locus of control on job satisfaction. This study has limitations. It only use only data on respondents' perception of internal control activities as government officials, rather than perception of various stakeholders such as officials in local work units, local leaders and Financial Audit Board of Republic Indonesia. Another limitation is the

study did not assess professionalism as antecedents variables, so practical implications for development of professional attitudes and behaviors cannot be done in a comprehensive manner. Future studies should complement antecedent relationship professionalism as professional education, work experience, integrity, discipline. Based on these limitations, these studies provide recommendations for future research to conduct a broader analysis not only limited to government's internal auditor. It will provide a more comprehensive scholarly contribution to overall performance of auditors who influenced professionalism, locus of control and job satisfaction as well as spirituality in workplace.

REFERENCES

- [1] Adams, J. S. (1963). Toward an understanding of inequity. *Journal of Abnormal and Social Psychology*, 67, 422-436.
- [2] Aranya, N, R. Lachman, and J. Amernic (1982). "Accountants job satisfaction : A Path Analysis ". *Accounting, Organizational and Society*. Vol. 7, No. 3, 201-215
- [3] Armstrong, Michael and Baron, A. (1998). *Performance Management : The New Realities*, New York: Institute of Personnel and Development.
- [4] Asrun, (2012) *Kepemimpinan Spiritual: Pengaruhnya terhadap Spiritualitas di Tempat Kerja, Kepuasan Kerja dan Perilaku Menyimpang di Tempat Kerja (Studi pada Pemerintah Kota Kendari)*. Malang, Brawijaya University
- [5] Boyt, Thomas E, Robert F, and Gillian Naylor. (2001), "The Role of Professionalism in Determining Job Satisfaction in Professional Services", *Journal of Service Research*, Vol.3, No.4, 321-330
- [6] Brownell, P. (1982). A field study examination of budgetary participation and locus of control", *The Accounting Review*, Vol. 57 No. 4, 766-777
- [7] Campuzano, Lydia Guadalupe; Seteroff, Sviatoslav Steve. (2009). a New Approach to a Spiritual Business Organization and Employee Satisfaction, *Eastern Academy of Management*
- [8] Chen, J.-C., & Silverthorne, C. (2008). The impact of locus of control on job stress, job performance and job satisfaction in taiwan. *Leadership & Organization Development Journal*, 29, 572-582
- [9] Davis, K and Newstrom John. W. (1985). *Human Behavior at Work : Organizational Behavior*. Seven Edition Mc. Grow-Hill, Inc.
- [10] Delbecq, A. (1999). Christian spirituality and contemporary business leadership. *Journal of Organizational Change Management*, 12(4), 345-349.
- [11] Dennis M. Patten, (2005). An analysis of the impact of locus-of-control on internal auditor job performance and satisfaction. *Managerial Auditing Journal*, Vol. 20 No. 9, 1016-1029.
- [12] Dewan SPAP Ikatan Indonesia (IAI). (2001). *Standar Profesional Akuntan Publik (SPAP)*, Jakarta : Salemba Empat
- [13] Frucot, V., and W. T. Shearon. 1991. Budgetary participation, locus of control, and Mexican managerial performance and job satisfaction. *The Accounting Review* 66 (January), 80-98.
- [14] Gibson, James L., John M. Ivancevich, dan James H. Donnelly, Jr. (1996). *Organisasi, Perilaku, Struktur, dan Proses*. Edisi Kelima. Terjemahan. Jilid 1, Jakarta: Erlangga.
- [15] Goetz, J., P. C. Morrow, and J. C. McElroy. (1991). The effect of accounting firm size and member rank on professionalism. *Accounting, Organizations and Society* 16: 159-166
- [16] Greenberg, J. & Baron, R.A. (2003). *Behavior in Organisations*. New Jersey: Pearson Education, Inc.
- [17] Guillory, W.A. (2000). *The Living Organization: Spirituality in the Workplace*. *Innovations International Inc.*, Salt Lake City, UT.
- [18] Hall, R. H. (1968). Professionalization and Bureaucratization. *American Sociological Review*, 33, 92-104.
- [19] Hwang, H., & Takane, Y. (2004). Generalized structured component analysis. *Psychometrika*, 69, 81-99.
- [20] Hyatt, T.A. and Prawitt, D.F. (2001). "Does congruence between audit structure and auditors locus-of-control affect job performance ?". *The Accounting Review*, Vol. 76 No. 2, 263-274.
- [21] Janfeshan, K., Panahy, B., Veisheh, Seid-Mehdi, Kamari, F. (2011). Spirituality in The Workplace and Its Impacts on the Efficiency of Management. *2nd International Conference On Business And Economic Reseach* (2nd Icbcr 2011) Proceeding
- [22] Judge, T.A., & Bono, J.E. (2001) Relationship of core self-evaluations traits—self-esteem, generalized self-efficacy, locus of control, and emotional stability—with job satisfaction and job performance: A meta-analysis. *Journal of Applied Psychology*, 86, 80-92.
- [23] Kalbers, L.P., & Fogarty, T.J. (1995). Professionalism and its consequences: a study of internal auditors. *Journal of Practice and Theory*, 14, 64-86.
- [24] Kast, F.E. & Rosenzweig, J.E. (1985). *Organization and management: A systems and contingency approach* (4th ed.). New York: McGraw-Hill.
- [25] Kinjerski, Val and Skrypnek, Berna J. (2006). Creating organizational conditions that foster employee spirit at work. *Leadership & Organization Development Journal* Vol. 27, No. 4, 280-295.
- [26] Konz, G.N.P and Ryan, F.X. (1999). "Maintaining an organizational spirituality: no easy task.". *Journal of Organizational Change Management*, Vol.12 No.3, 200-210.
- [27] Korac-Kakabadse, A., & Korac-Kakabadse, N. (1997). Best practice in the Australian Public Service (APS): An examination of discretionary leadership. *Journal of Managerial Psychology*, 12(7), 187-193.
- [28] Lifaldo, Muchinsky, and Muller. (1986). "On the job satisfaction and the organizational commitment". *Academy of Management Journal* Vol.29.
- [29] Lindblom, Cristi K. and Ruland, Robert G. (1997) Functionalist and Conflict Views of AICPA code of conduct : Public Interest Vs Self Interest. *Journal of Business Ethics*. Vol. 16, 573-582
- [30] Lui, S. S., Ngo, H. Y., & Tsang, A. W. N. (2003). Socialized to be a professional: A study of the professionalism of accountants in Hong Kong. *International Journal of Human Resource Management*, 14, 1192- 1205.
- [31] Luthans, F., Avey, J.B., Avolio, B. J., Norman, S. M., & Combs, G.J. (2006). Psychological capital development: Toward a micro-intervention. *Journal of Organizational Behavior*, 27, 387-393.
- [32] Malhorta, Naresh. (2010). *Marketing Research, An Applid Orientation*. The Prentice-Hall, Inc., New Jersey.
- [33] Misener, T. F., Haddock, K. S., Gleaton, J.U, and Ajamieh, A. R. (1996). "Toward on International Measure of job satisfaction". *Nurshing research*, Vol. 45, 87-91
- [34] Mitroff, I. I., and Denton, E. A. (1999). A study of spirituality in the workplace. *Sloan Management Review*, Vol. 40, 83-92.

- [35] Norris, D., and R. Niebuhr. (1983). "Professionalism, Organizational Commitment and Job Satisfaction in Accounting Organization". *Accounting, Organizations and Society* 9 (1) : 49-59
- [36] Ostroff, C. (1992). The relationship between satisfaction, attitudes, and performance: An organizational Level Analysis. *Journal of Applied Psychology*, 77, 963-974.
- [37] Rahmawati. (1997). Hubungan antara Profesionalisme Internal Auditor dengan Kinerja, Kepuasan Kerja, Komitmen dan Keinginan Untuk Pindah. *Program Pasca Sarjana UGM* (Tidak dipublikasikan)
- [38] Riggio, E. (1990). Introduction To industrial and Organizational Psychology. London: Scoot Forestment and Company.
- [39] Robbins, P. Stephen. (2003). *Organization Behaviour : Concept, Controversies, Applications*. Seventh Edition. Prentice Hall Inc.
- [40] Rotter, J.B. (1966). Generalized expectancies for internal versus external control of reinforcement. *Psychological Monographs*, 80(1, Whole No. 609).
- [41] Sarita, J. dan Agustia, D. (2009). "Pengaruh Gaya Kepemimpinan Situasional, Motivasi Kerja, Locus of Control Terhadap Kepuasan Kerja dan Prestasi Kerja Auditor". SNA XII Palembang
- [42] Schroeder, R & Indieke. (1977). Local Cosmopolitan And Bureaucratic Perception In Public Accounting Firms. *Accounting, Organization and Society* 2 : 39-46
- [43] Shafer, William E, Jane Park, L. and Liao, Woody M. (2002). Professionalism, Organizational-Professional Conflict and Work Outcomes". *Accounting, Auditing, and Accounting Journal*, Vol.15 No. 1, 46-68
- [44] Siegel, G. and Marconi, HR. (1989). Behavioral Accounting. Cincinnati, Ohio: South-Western Publishing Co.
- [45] Sorensen, J. E. (1967). Professional and bureaucratic organization in the public accounting firm. *The Accounting Review* 42: 553-565
- [46] Triandis, H.C. (1971). *Attitudes and Attitudes Change*. Jhon Waley and Sons, Inc, New York.
- [47] Uma, Sekaran. (2000). *Research Methods for Business: A Skill-building Approach*. Third Ed. New York: John Wiley & Sons, Inc
- [48] Van Scooter, J.R. (2000). Relationships of task performance and contextual performance with turnover, job satisfaction, and affective commitment. *Human Resource Management Review*, 10, 79-96.
- [49] Venkataraman, S. (2002). Stakeholder Value Equilibration and the Entrepreneurial Process. *The Ruffin Series*, 3, 45-58.
- [50] World Bank & Lemlit Unhalu, (2012). *Public Expenditure Analysis and Capacity Harmonization (PEACH)*