

Public accountant performance: the mediation role of organizational commitment

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Abstract

Purpose: This study aims to examine and analyze the direct influence of spiritual motivation, integrity, competence, organizational culture, locus of control, and organizational commitment on the performance of accountants at the Riau Islands Province Public Accounting Firm, and then indirectly test and analyze the influence of spiritual motivation, integrity, competency, organizational culture, and locus of control on accountant performance through organizational commitment.

Research Methodology: The population in this study was 102 accountants using the census method, and the entire population was used as a sample. Quantitative data were collected using a questionnaire, and qualitative data were obtained by direct interviews with accountants.

Results: From the research results it was found that of the six variables, the one that had the highest influence on performance was organizational commitment (t-value 6.321) and the lowest was spiritual motivation (t-value 2.507). Furthermore, spiritual motivation has the highest influence (t-value 21.893), and integrity has the lowest (t-value 3.467) on organizational commitment. Next, the position of organizational commitment plays the largest role in improving accountant performance and the smallest role is the spiritual motivation variable; the rest is influenced by other variables that were not examined in this study.

Conclusions: The influence of dependent variables on independent variables is strong, as is the influence of dependent variables on intervening variables. In this research, all variables have a strong influence on the dependent and intervening variables.

Limitations: The dependent variables of this study have not fully provided a definite role for organizational commitment on accountant performance; therefore, it is necessary to add other variables to clarify it.

Contribution: This study serves as a reference for developing an individual behavior model regarding individual characteristics, individual mechanisms, and what individuals produce in public accounting organizations that continue to experience changes in information technology from time to time in the context of reform for progress based on performance as an outcome.

Keywords: *Competence, Integrity, Locus of Control, Organizational Culture, Spiritual Motivation*

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1. Introduction

Public Accountants have an important role, especially in improving the quality and credibility of financial information or financial statements of an entity. In this case, the Public Accountant carries the trust of the public to provide an opinion on the financial statements of an entity to avoid financial problems due to recording errors and the absence of clear transparency in recording them. The company needs the services of accountants and consultants who provide solutions for the company. The role of public accountants assesses the fairness of financial statements and states in the form of an opinion whether the report is free from material misstatements in accordance with financial accounting standard statements. The responsibility of a public accountant is limited to the opinion given based on the audit conducted and based on the assumption that all available documents are correct and free from corrupt practices, collusion, and nepotism.

The decline in Indonesia's GPA illustrates that there have been mistakes in the corruption eradication policy in the past year. According to the records of the Center for Anti-Corruption Studies (PUKAT) UGM, Indonesia's declining GPA can actually be predicted due to various phenomena that have occurred over the past few years, such as the weakening of anti-corruption institutions, regulations and economic policies that fail to encourage clean business processes, and the deterioration of the democratic situation and the formation of regulations in Indonesia ([Emerole & Edeh, 2017](#)).

Based on provincial data, the highest corruption cases are in the provinces of West Java, East Java, DKI Jakarta, South Sumatra, and the Riau Islands. The Riau Islands province is the fifth highest in Indonesia and the second highest in Sumatra. The Riau Islands are a province outside Java, which is an archipelago with the highest level of corruption. In the private sector, especially in the field of public accountants, there are many cases involving accountants that make public trust even worse. This is the biggest challenge for accountants who want to enforce a clean code of ethics for accountants from corruption cases and abuse of authority for the benefit of themselves and the group ([Abun, Magallanes, Agoot, & Benedict, 2018](#); [El-Mahallawi, 2024](#)).

1.1. Problem Identification

From the data found that in some cases, it can be concluded that the identification of problems that include ontological problems, epistemology, and axiology where the role of the researcher is to photograph facts, data, and theories that are the basis for the practical aspects of gaps, gap phenomena, and theoretical gaps where there will be a relationship between the central theme and the object of research that will describe the latest of the research. In addition, this study is also used to confirm the appropriate and appropriate theory to provide an explanation of the conceptual diversity and contextual conditions of a consultant which are closely related to the variable aspects of spiritual motivation, integrity, organizational culture, locus of control where organizational commitment as an intervening / mediating variable with consultant performance as the outcome of this research problem, from the interviews conducted there are still many problems that It is found in the field that there is reporting that is not in accordance with procedures that are in accordance with generally accepted policies and norms.so that the main problems can be identified as follows:

1. Employee performance is still low, as can be seen from accountants who are not timely in submitting audit reports and reports that are not in accordance with the evidence in the field.
2. Employees' organizational commitment to work is still low. This is marked by the fact that consultants are still less enthusiastic about working, using work time to play around, and work reports that are not on time, thus giving rise to a passive commitment to the organization. Low organizational commitment to employees who do not show an attentive attitude toward their duties will also affect performance.
3. The spiritual motivation of accountants is still low, as seen from the low understanding of worship about the religion of a consultant. so that there are still irregularities in the performance report, so that trust in the Public Accounting Firm is still low.
4. The accountant integrity remains low. This can be identified and characterized by a low level of honesty, courage, consistency, and responsibility because there are still consultants who commit fraud by committing data fraud for personal interests. The low integrity of the consultant reduces the performance of the consultant and the company's level of trust.

5. Accountant competence that is still suboptimal. This can be identified as still providing reports that are not in accordance with the rules of the accountant's code of ethics, if the competence is low, it will have an impact on low performance
6. The organizational culture has not changed; this is reviewed from the findings and cases of a consultant doing work that violates the code of ethics, manipulating data, and has not maximally provided the appropriate report that is his responsibility.
7. Locus of control Locus of control is one aspect of an individual's personality. This aspect of personality shows the individual's belief in the source of the cause of the event that happened to him ([Han & Hyun, 2017](#)), explaining that the locus of control is the degree to which the individual is convinced that they are the determinant of their own destiny. According to Lefcourt ([Hidayat, 2021](#)), locus of control refers to the degree to which an individual views events in his life as a consequence of his actions, thus being controllable (internal control), or as something unrelated to his behavior so that it is beyond his personal control (external control).

1.2. Problem Limitations

This study is limited to five exogenous variables consisting of spiritual motivation, integrity, competence, organizational culture, and locus of control, while the endogenous variable is performance with organizational commitment as an intervening variable. The object of this research is Accountants at Public Accounting Firms in the province of Riau Islands, namely the cities of Batam, Tanjung Balai Karimun, and Tanjung Pinang. This is due to the limitations of facilities, infrastructure, time, and research costs.

1.3. Formulation of Research Problems

1. Does spiritual motivation have a direct effect on accountants' performance in the Riau Islands Provincial Public Accounting Firm?
2. Does Integrity have a direct effect on the performance of accountants at the Riau Islands Provincial Public Accounting Firm?
3. Does Competence have a direct effect on the performance of accountants in the Riau Islands Province Public Accounting Firm?
4. Does organizational culture have a direct effect on accountants' performance in the Riau Islands Provincial Public Accounting Firm?
5. Does locus of control have a direct effect on the performance of accountants in the Riau Islands Provincial Public Accounting Firm?
6. Does organizational commitment have a direct effect on accountants' performance at the Riau Islands Provincial Public Accounting Firm?
7. Does spiritual motivation have a direct effect on an organization's commitment to the Riau Islands Provincial Public Accounting Firm?
8. Does integrity have a direct effect on the organization's commitment to the Riau Islands Provincial Public Accounting Firm?
9. Does competence have a direct effect on an organization's commitment to the Riau Islands Province Public Accounting Firm?
10. Does organizational culture have a direct effect on organizational commitment to the Riau Islands Provincial Public Accounting Firm?
11. Does locus of control have a direct effect on the organization's commitment to the Riau Islands Provincial Public Accounting Firm?
12. Does spiritual motivation have an indirect effect on accountants' performance through organizational commitment to the Riau Islands Provincial Public Accounting Firm?
13. Does integrity have an indirect effect on accountants' performance through organizational commitment to the Public Accounting Firm of Riau Islands Province?
14. Does Competence have an indirect effect on accountants' performance through organizational commitment to the Riau Islands Provincial Public Accounting Firm?
15. Does organizational culture have an indirect effect on accountants' performance through organizational commitment to the Public Accounting Firm of Riau Islands Province?
16. Does locus of control have an indirect effect on the performance of accountants through organizational commitment to the Public Accounting Firm of Riau Islands Province?

1.4. Research Objectives

1. To determine and analyze the direct influence of spiritual motivation on the performance of accountants in the Public Accounting Firm of Riau Islands Province.
2. To determine and analyze the direct influence of integrity on the performance of accountants in the Public Accounting Firm of Riau Islands Province.
3. To find out and analyze how much direct influence of competence on the performance of accountants in the Public Accounting Firm of Riau Islands Province
4. To determine and analyze the direct influence of organizational culture on the performance of accountants in the Public Accounting Firm of Riau Islands Province.
5. To determine and analyze the direct influence of locus of control on the performance of accountants in the Public Accounting Firm of Riau Islands Province.
6. To find out and analyze how much direct influence of organizational commitment on the performance of accountants in the Public Accounting Firm of Riau Islands Province
7. To determine and analyze the direct influence of spiritual motivation on the commitment of the accounting organization of the Public Accounting Firm of Riau Islands Province.
8. To determine and analyze the direct influence of integrity on organizational commitment in the Riau Islands Provincial Public Accounting Firm.
9. To find out and analyze how much direct influence of competence on the performance of accountants in the Riau Islands Provincial Public Accounting Firm
10. To determine and analyze the direct influence of organizational culture on organizational commitment at the Riau Islands Provincial Public Accounting Firm.
11. To determine and analyze the direct influence of locus of control on organizational commitment in the Public Accounting Firm of Riau Islands Province.
12. To determine and analyze the indirect influence of spiritual motivation on the performance of accountants in the Public Accounting Firm of Riau Islands Province.
13. To determine and analyze the indirect influence of integrity on the performance of accountants in the Public Accounting Firm of Riau Islands Province through organizational commitment.
14. To determine and analyze the indirect influence of competence on the performance of accountants in the Public Accounting Firm of Riau Islands Province through organizational commitment.
15. To determine and analyze the indirect influence of organizational culture on the performance of accountants in the Public Accounting Firm of Riau Islands Province through organizational commitment.
16. To determine and analyze the indirect influence of locus of control on the performance of accountants in the Public Accounting Firm of Riau Islands Province through organizational commitment.

1.5. Research Benefits

1. The results of this study can provide information in writing or as a reference to other researchers who will research accountants, related to the theory of behavior of an accountant who works in a public accounting firm for other parties who will need knowledge of the performance of an accountant.
2. In practice, this research is expected to be used as an input or source of information for strategic decision-making in running the organization of public accounting firms, especially for improving the performance of an accountant in the Riau Islands Province.

1.6. Research contributions

This study is an initial study that has not been researched by previous researchers and to lead to improvement for subsequent studies that have not provided a comprehensive understanding of the role of organizational commitment as an intervening variable of the influence of spiritual motivation, integrity, competence, organizational culture, and locus of control on accountant performance. The novelty of this research lies in its different models. This study provides a new conceptual framework in a designed research model, and integrity is seen as an important variable for improving the performance of an accountant. On the other hand, the position of spiritual motivation and organizational commitment variables is very important to balance integrity, competence, organizational culture, and locus of control. For an accountant, integrity and competence are very important elements that must be

possessed that relate to their duties and functions, as well as a great responsibility to provide financial statements in accordance with reasonable procedures without exception. This research is expected to provide a new concept in understanding the relationship between spiritual motivation, integrity, competence, organizational culture, and locus of control as factors that affect performance through the mediation effect of organizational commitment ([Bans-Akutey, 2022](#); [Septianingrum, Damayanti, & Maryani, 2022](#)).

2. Literature review

2.1. Organization Behavior Theory

According to Stephen P. Robbins & Timothy A. Judge, organizational behavior is a field of study that investigates the influence of individuals, groups, and structures on behavior in organizations, aiming to apply this kind of science to improve the effectiveness of a company. According to Krech in Miftah Toha, perception is a complex cognitive process that produces a unique picture of reality that may be very different from reality. Perception variables exist in the input component at the individual level. This shows that a person's perception of an organization is one of the basic factors that affects various things related to the process that will occur. At the organizational level, the compensation provided by the organization can also affect various variables related to the processes carried out by individuals, groups, and organizations ([Baron, 2022](#); [Ekawati & Yudoko, 2024](#); [Putra, Yandi, & Maharani, 2020](#)).

2.2. Planned Behavior Theory

Ajzen's view states that the initial determinants of a person's actions are subjective norms that reflect the perceived social pressure to do or not perform a certain behavior, which is influenced by the judgments of others including the social and organizational environment. The second factor is conceptualization as an overall evaluation, both positive and negative, in performing the desired behavior ([Rahim, Syech, & Zahari, 2017](#); [Sentosa & Riana, 2018](#)).

2.3. Goal setting theory

Principle of goal-setting human behavior. According to goal-setting theory, individuals have several goals, choose goals, and are motivated to achieve them (Srimidarti). Individuals tend to be happy if their goals are achieved and feel dissatisfied if their goals have not been achieved. There are three indicators of spiritual motivation: faith motivation related to faith, worship motivation that is useful for carrying out worship, and muamalat motivation related to human needs ([Zhernovnykova, Nalyvaiko, & Chornous, 2017](#)).

Goal-setting theory relates the influence of goal motivation on performance by paying attention to: 1) directing attention and action, 2) mobilizing energy and effort, 3) increasing effort persistence over a longer period of time, and 4) motivating with better energy and targets to achieve goals. In this theory, the main prediction of goal setting is that difficult and achievable goal setting will provide benefits for performance compared to easy goals. The findings of the goal-setting theory, which is a combination of organizational goals and group goals, are generalized.

2.4. Attribution Theory

This theory describes the understanding of a person's reaction to the events around them by knowing their reasons for the events they experience ([Manning, 2020](#)). This theory explains that there are behaviors related to individual attitudes and characteristics, so it can be said that just by looking at the behavior, one will be able to know the nature and characteristics of the person, and can also predict a person's behavior in facing certain situations. According to Fritz Heider, internal forces such as ability, effort, and fatigue and external forces of environmental attributes such as rules and weather together determine human behavior. Heider emphasizes that feeling indirectly is the most important determinant of behavior. Internal and external attributions affect the evaluation of individual performance ([Elrayah & Zakariya, 2023](#)).

2.5. Performance Theory

According to Robbins, employee performance is the result of work, both in quality and quantity, achieved by a person carrying out tasks according to the responsibilities given. It can also be said that

performance is a display of a person's work on how to achieve desired goals. From the appearance or how a person does the work, it can be measured quantitatively. Performance is a reflection of what is done and can be expressed through the behavior that a person presents. Each individual has their own duties and responsibilities in accordance with their position; to complete the tasks given, of course, must be based on the set time. Individuals are not said to be optimal at work if they do not have good work behavior. Good behavior at work must, of course, be of quality, have the ability to take initiative, and be able to work together with colleagues and superiors ([Shettima, Abdussalam, & Olayinka, 2023](#)).

2.6. Organizational Culture

Organizational culture is a special pattern of shared assumptions, values, and norms that shape the language activities, symbols, and socialization events of employees in the company ([Ferdian, 2024](#)). Based on some of the definitions of organizational culture above, it can be concluded that organizational culture is everything that contains values, symbols, rituals, attitudes, and several practices in the organization that are believed to exist by organizational members as guidelines for action and behavior. According to [Ferdian \(2024\)](#), organizational culture is essentially the basic value of the organization that serves as the basis for attitudes, behaviors, and actions for all members of the organization. These values refer to beliefs that indicate the behavioral patterns of people in an organization. Organizational culture is more subjective because the values and norms in the organization are abstract and require more in-depth study.

2.7. Locus Of Control

The concept of locus of control was first proposed by Rotter, a social learning theorist, in 1966. Locus of control is one of the personality variables (personality), which is defined as an individual's belief in the ability to control one's own destiny. [Adula, Kant, and Birbirs \(2022\)](#) said that the results achieved by the locus of internal control are thought to come from their own activity. Meanwhile, in individuals, the external locus of control assumes that the success achieved is controlled by the surrounding circumstances. The internal dimension of Rotter's external locus of control focuses on the strategy of achieving goals, without regard to their origin. For someone who has an internal locus of control, they will view the world as something that can be predicted, and individual behavior also plays a role in it. An individual with an external locus of control will view the world as unpredictable, and in achieving such a goal, the individual's behavior will have no role in it. Individuals with an external locus of control are identified as relying more on their expectations to depend on others and seeking and choosing favorable situations. Meanwhile, individuals with an internal locus of control are identified as relying more on their own expectations and are also more fond of skills than just advantageous situations ([Qambar & Waheed, 2021](#)).

2.8. Organizational Commitment

Organizational commitment is a behavioral dimension that can be used as a measure and assessment of the strength of members in an organization in carrying out their duties and obligations to the organization. Commitment can be seen as a value orientation towards the organization that shows that individuals are very thoughtful, concerned, and prioritized their work and organization.

[Yan, Mansor, Choo, and Abdullah \(2021\)](#) define organizational commitment as the relative power of an individual to identify his or her involvement in an organizational part. This can be characterized by three things: acceptance of the organization's values and goals, and the desire to maintain membership in the organization (to be part of the organization). Organizational commitment is a circumstance in which an employee takes sides with a particular organization, as well as its goals and desire to maintain membership in that organization. Therefore, high job engagement means siding with an individual's particular work, while high organizational commitment means siding with the organization that hires the individual ([Amegayibor, 2021](#); [Komakech, Obici, & Mwesigwa, 2021](#)).

2.9. Research Framework

- H1 There is a direct influence of Spiritual Motivation on the performance of accountants in public accounting firms in Riau Islands Province
- H2 There is a direct influence of Integrity on the performance of accountants in the Public Accounting Firm of Riau Islands Province
- H3 There is a direct influence of Competence on the performance of accountants at the Public Accounting Firm of Riau Islands
- H4 There is a direct influence of Organizational Culture on the performance of accountants in the Public Accounting Firm of Riau Islands Province
- H5 There is a direct influence of Locus of Control on the performance of accountants in the Public Accounting Firm of Riau Islands Province
- H6 There is a direct influence of Organizational Commitment on the performance of accountants in the Riau Islands Province Public Accounting Firm
- H7 There is a direct influence of Spiritual Motivation on the commitment of accounting organizations to the Public Accounting Firm of Riau Islands Province
- H8 There is a direct influence of Integrity on the commitment of the accounting organization to the Public Accounting Firm of Riau Islands Province
- H9 There is a direct influence of Competence on the commitment of accounting organizations in the Riau Islands Province Public Accounting Firm
- H10 There is a direct influence of Organizational Culture on the commitment of the accountant organization to the Public Accounting Firm of Riau Islands Province
- H11 There is a direct influence of the Locus of Control on the commitment of the accounting organization to the Public Accounting Firm of Riau Islands Province
- H12 There is an influence of Spiritual Motivation on the performance of accountants in the Public Accounting Firm of Riau Islands Province through organizational commitment
- H13 There is an influence of Integrity on the performance of accountants in the Public Accounting Firm of Riau Islands Province through organizational commitment
- H14 There is an influence of Competence on the performance of accountants in the Public Accounting Firm of Riau Islands Province through organizational commitment
- H15 There is an influence of Organizational Culture on the performance of accountants in the Public Accounting Firm of Riau Islands Province through organizational commitment
- H16 There is an influence of Locus of Control on the performance of accountants in the Riau Islands Province Public Accounting Firm through organizational commitment

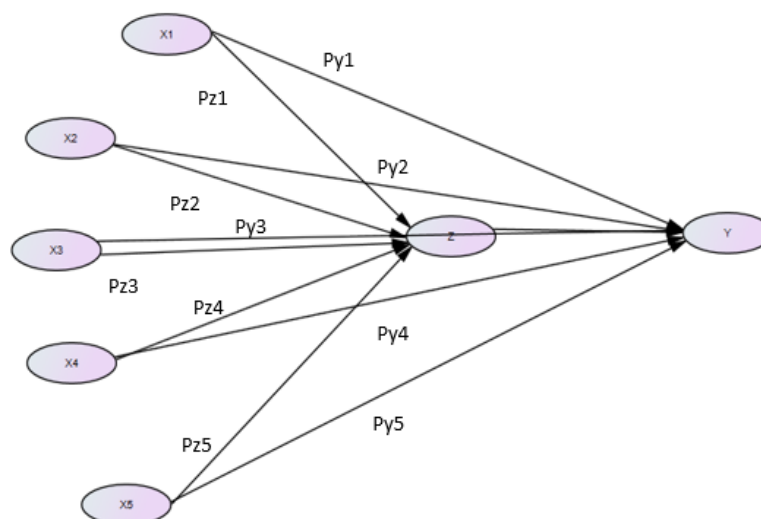


Figure 1. Full Model

Influence of Spiritual Motivation, Integrity, Competence, Organizational Culture, and Locus of Control with Organizational Commitment as an Intervening Variable on Accountant Performance in Public Accounting Firms in Riau Islands Province.

3. Methodology

3.1. Research Hypothesis

3.1.1. Place and time of research

This research is included in descriptive research because it provides a descriptive explanation of the variables to be researched. The method used in this study was a mixed method. Mixed Method is a research method by combining two forms of research that have existed before, namely qualitative research and quantitative research. This study analyzed the influence of spiritual motivation, integrity, and competence. Organizational culture and locus of control with organizational commitment as an independent variable on the performance of accountants in public accounting firms in Riau Islands Province.

3.1.2. Place and Time of Research

This research was conducted at Public Accounting Firms in the Riau Islands. The object of the study is accountants who work and are partners of public accounting firms in Batam City and Tanjung Pinang City. Other districts and cities that were not included in the research object were Tanjung Balai Karimun Regency, Lingga Regency, Natuna, Bintan, and the Anambas Islands; this was due to the absence of a public accounting firm there. This study was conducted from January 2024 to July 2024.

3.2. Population and Sample

3.2.1. Population

According to [Toufighi et al. \(2024\)](#), the population is the whole element, element unit, research unit, or analysis unit that has certain characteristics that are used as the object of research. [Bodjrenou, Xu, and Bomboma \(2019\)](#) also stated that a population is nothing but the whole of the elements to be studied or used as the object of research. Population is a generalization area consisting of objects/subjects that have certain quantities and characteristics determined by the researcher to be studied and then drawn conclusions. The population in this study is all accountants who are members of 14 public accounting firms in the Riau Islands, totaling 102 people.

3.2.2. Samples

According to [Sugiyono \(2023\)](#), the sample is part of the population that is the source of data in the study, where the population is part of the number of characteristics possessed by the population. The sampling technique, according to [Sugiyono \(2017\)](#), is a sampling technique, to determine the sample to be used. In this study, the sampling technique used is based on population, by using Non-probability Sampling with the purposive sampling method, or also known as saturated samples with the census method, that is, all populations are sampled. This sampling technique has considerations that have been determined for respondents. The sample comprises 102 accountants who are members of 14 Public Accounting Firms in Riau Islands Province, spread across the cities of Batam and Tanjung Pinang.

4. Results and discussions

4.1. Mix Method Discussion

Based on the results of data processing in this study, spiritual motivation has a significant and positive effect on the performance of public accountants. This can be seen from the value of the path coefficient of 0.283 towards positive performance variables; the increase is proven to be significant, showing that the spiritual motivation of an accountant contributes to the performance of accountants in the Public Accounting Firm of Riau Islands Province. An increase in the value of the spiritual motivation variable is followed by an increase in the value of the performance variable. The increase is empirically proven with a p-value of 0.012, so it can be concluded that spiritual motivation has a direct and significant effect on performance. The results also show that the spiritual motivation of public accountants has a direct and considerable influence on performance.

The authority owned by an accountant, based on questionnaire data, shows a significant direct influence on performance. In this study, after data processing, a path coefficient value of 0.180 was obtained in the positive direction, indicating that integrity has a positive and significant effect on accountants' performance. An increase in the integrity value followed by an increase in the value of the performance

variable empirically proves that the p-value is 0.000, so it can be concluded that integrity has a direct and significant effect on performance. The higher the integrity possessed by an accountant, the higher the performance produced. This is seen from the integrity that accountants have in carrying out their work can contribute to the high and low performance of accountants at the Riau Islands Provincial Public Accounting Firms. Therefore, the emphasis on accountant integrity has an important role in the performance of accountants in the Riau Islands Provincial Public Accounting Firm by emphasizing the integrity values of honesty, courage, wisdom, and responsibility. Integrity has a significant effect on performance. Integrity is an important professional culture at work. Good integrity can help organizations achieve their goals and increase career advancement opportunities.

Based on the results of data processing from the questionnaire on the sample studied, the results were obtained that competence has a coefficient value of -0.014 in the direction of negative performance. Competence has a negative effect on public accountants' performance. The decrease in the competency value followed by the decrease in the performance value was empirically proven with a p-value of 0.435. The results proved that competence had a considerable negative direct influence on performance. The analysis in this study found that competence has a negative and insignificant effect on the performance of accountants, meaning that the competence possessed by accountants in carrying out their work has not been able to optimally contribute to the improvement of accountant performance in the Public Accounting Firm of the Riau Islands. Therefore, the emphasis on the competence of public accountants has not played an important role in the performance of accountants in the Public Accounting Firm of Riau Islands Province by emphasizing intellectual competence, conceptual competence, and interpersonal competence.

The results of the analysis in this study illustrate that organizational culture has a positive and insignificant effect on accountants' performance. The data that were tested to see the results of testing the direct influence of organizational culture on performance, based on the results of the hypothesis test, can be seen to have a path efficiency value of 0.009. towards a positive direction so that quantitatively the organizational culture variable has a direct effect on performance, the organizational culture variable has a P-Value of 0.462 greater than 0.05 ($0.462 > 0.05$), at a significance level of 5%, meaning that organizational culture has a positive and insignificant effect on the performance of accountants in the Public Accounting Firm of Riau Islands Province. It can be concluded that improvement in organizational culture has a low influence on performance improvement accountants. The organizational culture owned by accountants in carrying out their work does not contribute significantly to the performance of accountants at the Public Accounting Firm of Riau Islands Province.

The organizational culture of a company is a system of values, norms, beliefs, attitudes, and assumptions embraced by company members. This culture shapes a company's identity and work environment. The emphasis on the organizational culture of public accountants does not have a role in improving the performance of accountants in the Public Accounting Firm of Riau Islands Province by emphasizing organizational culture. The results of quantitative data processing sourced from questionnaires showed that locus of control had a positive and insignificant effect on performance. The influence of the locus of control variable has a path coefficient value of 0.003 in the positive direction and a P-Value value of 0.830 with a value greater than 0.05 ($0.830 > 0.05$), meaning that the locus of control has a positive and insignificant effect on the performance of accountants in the Public Accounting Firm of Riau Islands Province.

The results of this study and its analysis show that organizational commitment has a positive and significant effect on the performance of accountants. The variable of organizational commitment has a path coefficient of 0.269 in the positive direction and a P-Value of $0.000 < 0.05$, so it can be concluded that organizational commitment has a direct and significant effect; thus, the commitment possessed by an accountant in carrying out responsibility or significant work contributes to the performance of accountants at the Riau Islands Provincial Public Accounting Office. Therefore, it emphasizes the commitment of the organization, which has an important role in the performance of accountants in the Public Accountant Office of Riau Islands Province.

The results of the analysis obtained in this study found that spiritual motivation had a positive and significant effect on the commitment of the accountant organization. This conclusion is based on a path coefficient value of 0.650 in the positive direction and has a p-value of 0.000 less than 0.05 ($0.000 < 0.05$) with a significance level of 5%. Thus, the spiritual motivation possessed by accountants in carrying out their work contributes highly to the commitment of the accountant organization at the Public Accounting Firm of Riau Islands Province. Therefore, the emphasis on the spiritual motivation of public accountants plays an important role in an organization's commitment. In the Public Accounting Firm of Riau Islands Province, it is necessary to emphasize the value of worship by prioritizing work is worship, the value of faith, that by understanding religious teachings will lead to goodness and honesty, as well as practicing the value of muamalah relationships with fellow colleagues and superiors by prioritizing the principle of courage, thoughtfulness, and responsibility to get the job done.

The results of the analysis obtained in this study found that integrity has a positive and significant effect on organizational commitment. This conclusion is based on the value of the path coefficient of 0.117 in the positive direction and has a P-value of 0.001 less than 0.05, with a significance level of 5%. Thus, the integrity possessed by accountants in carrying out their work contributes significantly to the commitment of the accounting organization to the Public Accounting Firm of the Riau Islands Province. Therefore, the emphasis on the integrity of public accountants has an important role in the organization's commitment to the Public Accounting Firm of the Riau Islands Province, and the need to be given an emphasis on honesty, courage, wisdom, and responsibility.

Based on the results of quantitative data processing and research analysis, it can be seen that competency variables have a direct effect on organizational commitment. The influence of competence has a path efficiency value of -0.019 in the negative direction and a p-value greater than 0.05, $0.231 > 0.05$. The results of the analysis found that competence had a direct and insignificant effect on the commitment of the accountant organization.

From the results of the quantitative analysis and data processing, organizational culture variables have a direct and insignificant effect on organizational commitment. This can be seen from the value of the path coefficient 0.001 in the positive direction and from the P-Value value greater than 0.05 ($0.941 > 0.05$). The results of the analysis found that organizational culture had a positive and insignificant effect on organizational commitment. Thus, the organizational culture owned by accountants in carrying out their work does not contribute to the commitment of the accountant organization to the Public Accounting Firm of Riau Islands Province. Therefore, the emphasis on the organizational culture of public accountants does not have an important role in the organization's commitment to the Public Accounting Firm of the Riau Islands Province by emphasizing the organization.

The Locus of Control has a direct effect on organizational commitment, this is evidenced by the results of quantitative processing of respondent data with a path coefficient value of 0.054 in the positive direction, and has a P-Value greater than 0.05 ($0.071 > 0.05$). The results of the analysis in this study found that locus of control had a direct and insignificant effect on organizational commitment. Thus, the locus of control owned by the accountant in carrying out the work contributes less to the commitment of the accountant organization at the Public Accounting Firm of the Riau Islands Province. Therefore, the emphasis on the locus of control of public accountants does not have an important role in the commitment of the accounting organization in the Public Accounting Firm of Riau Islands Province.

The results of quantitative data processing prove that the p-value is $0.000 < 0.05$. This shows that spiritual motivation has an indirect effect on performance through organizational commitment. The results of the analysis in this study can be interpreted as accountants with spiritual motivation, both directly and through organizational commitment, can still improve performance. Spiritual motivation has a positive and significant effect on performance through accountants' commitment. Thus, the spiritual motivation possessed by an accountant in carrying out work can contribute to the high and low performance of accountants in the Public Accounting Firm of the Riau Islands Province. Therefore, the

emphasis on the spiritual maturity of public accountants plays an important role in the performance of accountants through the commitment of the accountant organization at the Public Accounting Firm of Riau Islands Province.

The results of quantitative data processing from validated questionnaire data showed that the P Value was smaller than 0.05 ($0.004 < 0.05$). The results of the analysis in this study found that the integrity variable had a positive and significant effect on performance through organizational commitment. Thus, the integrity possessed by accountants in carrying out their work can contribute to the high and low performance of accountants at Riau Islands Provincial Public Accounting Firms. Therefore, the emphasis on the integrity of public accountants has an important role in the performance of accountants through organizational commitment to the Riau Islands Provincial Public Accounting Firm.

From the results of quantitative data processing, it is seen from the P-Value value of $0.259 > 0.05$ which means that competence has an indirect and insignificant effect on performance through the commitment of the accountant organization. The competence possessed by a public accountant is the ability to carry out or perform a job or task based on skills and knowledge and supported by the work attitude demanded by the job. Thus, competence shows the skills and knowledge characterized by professionalism in a certain field as something of the most important or superior in that field.

From the results of the research analysis, it can be seen from the P-Value value greater than 0.05 ($0.943 > 0.05$). The results of the analysis show that organizational culture has a positive and insignificant effect on performance through organizational commitment. Organizational culture variables are seen as direct relationships and indirect relationships through organizational commitment and do not have a significant influence on performance; thus, the organizational culture owned by accountants in carrying out their work does not contribute to the high or low performance of accountants in the Public Accounting Firm of Riau Islands Province. Therefore, the emphasis on the organizational culture of public accountants does not play an important role in the performance of accountants through organizational commitment to the Public Accounting Firm of Riau Islands Province. The results of this study state that organizational culture has an effect, but is not significant, on performance, meaning that organizational commitment does not mediate between organizational culture and accountant performance.

The results of quantitative data processing from the validated questionnaire showed that the p-value of $0.072 > 0.05$, which proved that the locus of control had no direct effect on performance through organizational commitment was positive but not significant. The value of data processing can be interpreted that the locus of control owned by an accountant does not provide an important role in improving performance, both direct relationships and indirect relationships through organizational commitments the locus of control does not play a role in improving performance.

5. Conclusions

5.1. Conclusion

Spiritual motivation has a positive and significant effect directly on the performance of accountants, meaning that spiritual motivation appears in a person as an encouragement to meet his spiritual needs, such as his relationship with God in the practice of worship. The motivation that arises is to emphasize to a person that the meaning of work is a form of worship. Spiritual motivation fosters a harmonious relationship with superiors and fellow colleagues so that it has a strong influence on improving the performance of accountants.

Integrity has a positive and significant direct effect on the performance of accountants in the Riau Islands Provincial Public Accounting Firm. This means that the results of the study show that the integrity of an accountant can improve performance. Integrity can optimize a person's brain performance, while emotionally, integrity can make a person full of motivation, empathy, and a high sense of solidarity in work interactions so that a person with this condition can carry out activities and be able to complete all the work that has been entrusted to him and that is his/her responsibility. Integrity exerts a powerful influence on improving accountants' performance.

Competence had a negative and insignificant direct effect on performance. This means that accountants' competencies are not optimal. The abilities, skills, and knowledge possessed by accountants have not been able to provide tangible results from the work or tasks that have been given, so competence affects the decline in the performance of an accountant. Competence is a person's basic characteristic that enables him or her to provide superior performance in certain jobs, roles, or situations.

Organizational culture has a positive and insignificant direct effect on performance. This means that the agency's organizational culture is not optimal. Reflecting ineffective communication patterns between leaders and accountants has a negative impact on organizational culture. Ineffective communication makes it difficult for management to socialize the company's goals and missions, announce company rules, and inform the policy set. Organizational culture contributes poorly to improving accounting performance.

The locus of control has a positive and insignificant effect directly on the performance of accountants in the Riau Islands Provincial Public Accounting Firm, meaning that an accountant is still unable to maximize his internal locus of control. Trust in the locus of external control is still dominant, so there is an individual's belief that it is the environment that is able to provide success in their lives, so that the role of locus of control is very low in contributing to the improvement of accountant performance. Organizational commitment has a positive and significant direct effect on the performance of accountants at the Riau Islands Province Public Accounting Firm. This means that organizational commitment is very important in improving employee performance because commitment provides a good psychological condition, builds relationships between employees and the organization, and has implications for the accountant's decision to stay in the organization.

Spiritual motivation has a positive and significant effect directly on the organization's commitment to the Riau Islands Provincial Public Accounting Firm. Spirituality in the workplace can help accountants understand their work and responsibilities, which can increase organizational commitment. Commitment encourages employees to be voluntarily involved in the organization and intends to become members of the organization for a long period of time. Spiritual motivation contributes significantly to an increase in organizational commitment.

Integrity has a positive and significant direct effect on the organization's commitment to the Riau Islands Provincial Public Accounting Firm, meaning that integrity provides an image of an accountant in an organization that shows consistency between speech and beliefs reflected in the actions or activities carried out. Integrity requires accountants to be transparent and honest about everything they say and do. Integrity is observed through actions, words, decisions, and methods. Accountants' commitment to Integrity is fundamental to their identity, so integrity contributes to increasing organizational commitment.

Competence has a negative and insignificant direct effect on the organization's commitment to the Riau Islands Provincial Public Accounting Firm, meaning that the competence possessed by an accountant has not been able to increase the organization's commitment. The ability and expertise of accountants is still limited and not optimal; this is reflected in the number of accountants who have been certified, as seen from the low level of involvement and loyalty of accountants to the organization. Competence has a negative influence on decreasing organizational commitment.

Organizational Culture has a positive and insignificant effect directly on the organization's commitment to the Riau Islands Provincial Public Accounting Firm. This means that the organizational culture that is built is not so strong and positive that employees become less committed and responsible. The organizational culture that the institution has built has not been able to unite the vision, mission, and ambition of the accountant to focus on being goal-oriented. Organizations have employees who are not loyal and committed; this indicates a lack of job satisfaction and is not able to achieve organizational goals.

Locus of control has a positive and insignificant effect directly on the organization's commitment to the Riau Islands Provincial Public Accounting Firm, meaning that the locus of control in an accountant who is influenced by the environment can reduce the organization's commitment. The external locus of control gives a person confidence that the events in his life are controlled not by himself, but by the environment. The locus of control exerts a low influence on the organization's commitment.

Spiritual motivation has a positive and significant indirect effect on the performance of accountants through organizational commitment, meaning that the spirituality possessed by an accountant in the workplace can help accountants understand their work and responsibilities, so that they can improve performance through organizational commitment in the sense that organizational commitment can mediate the influence of spiritual motivation on the performance of accountants in the Riau Islands Provincial Public Accounting Firm.

Integrity has a positive and significant indirect effect on the performance of accountants through organizational commitment, meaning that the consequences of an accountant in an organization are seen from behavior and actions that show consistency between words and beliefs that are reflected in actions that are able to improve performance through organizational commitment, in the sense that organizational commitment can mediate the influence of integrity on the performance of accountants in Public Accounting Firms' Riau Islands Province.

Competence has a positive and insignificant effect on the performance of accountants through organizational commitment, meaning that the competence or level of proficiency possessed by an accountant in an organizational unit is seen as not being able to support the improvement of employee performance and contribute to determining the future of the organization. In relation to competence, there needs to be an effort to further maximize the performance results achieved; in another sense, the organization's commitment cannot mediate the influence of competence on improving the performance of accountants in the Riau Islands Provincial Public Accounting Firm.

Organizational culture has a positive and insignificant effect on accountants' performance through organizational commitment, meaning that organizational culture is believed to be the main determining factor for the success of organizational performance. The success of an organization in implementing aspects or values of its organizational culture can encourage the organization to grow and develop sustainably. This means that the organization's commitment cannot mediate the organizational culture towards the improvement of accountant performance at the Riau Islands Provincial Public Accounting Firm.

Locus of Control has a positive and insignificant effect on accountants' performance through organizational commitment. A person's belief about the relationship between his actions and the results he gets is not consistent, because the variables of the locus of control owned and the behavior of an accountant are influenced by his expectations, which are still dependent on the organizational environment to determine his success, meaning that the organization's commitment cannot mediate the influence of the locus of control on the performance of accountants in the Public Accounting Firm of Riau Islands Province.

5.2. Recommendations

1. To increase spiritual motivation in public accountants of Riau Islands Province is to instill the values of faith, worship, and muamalah. This can be implemented starting from inputs and processes to outputs. This means that Input is to apply faith in the recruitment process of prospective accountants in the test of their faith which really has the power of control from within to become an accountant seen from the background of life, personality, education, and spiritual and religious values so as to produce accountants who are truly faithful and have noble character. Building the strength of moral beliefs cannot only be assessed from the outside, but can also be judged from the bathiniah, a behavior that describes a positive energy so that accountants can feel and have a positive effect working in the environment of a public accounting firm in Riau Islands Province.

2. To improve integrity in public accountants in the Riau Islands Province is to instill the values of honesty, courage, wisdom, and responsibility. This can be implemented starting from inputs and processes to outputs. This means that Input is to apply honesty in the recruitment process of prospective accountants who really have the competence to become accountants, as seen from the background of education and certification of accountants, so as to produce accountants with real integrity.
3. To the leadership of the Public Accountant Office of Riau Islands Province to improve integrity and competence, by holding continuous training/training for all accountants and requiring accountants to take accountant certification, to conduct training on computerized financial systems and accounting understanding using a digitalization system with the aim that the ability regarding accounting and the financial system used can be optimal.
4. The organization of the Public Accounting Firm of Riau Islands Province, which is a forum to hire professional accountants and organizer coordinators to assist clients or companies, both private and government, in the service of preparing tax, financial, and audit reports, must be able to create a conducive atmosphere by establishing good cooperation between accountants, clients, the government, and the private sector.
5. Improving the locus of control by the way the organization presents challenges in the completion of work. It is important to remember that locus of control is a spectrum, and individuals can have a mixture of these two types in a variety of situations. A person who has an Internal Locus of Control in terms of his physical health, but an External Locus of Control in terms of his finances in a world full of challenges in the world of work, the ability to deal with it well is the key to long-term success.
6. Furthermore, related to the commitment of the accountant organization at the public accounting firm of Riau Islands Province, it is hoped that creating a strong work culture will make the working environment more comfortable and enjoyable. An organization or agency that promotes a culture of team building will keep employees motivated to work together and achieve the organization's vision, mission, and goals.
7. The next researcher is expected to develop this research model by replacing the intervening variable and adding other variables that have not been studied or tested in this study. For the next researcher, multiple literature studies related to the focus of the study, build on certain findings in the research, overcome weaknesses in the research, examine or test theories, frameworks, or models, and re-evaluate or expand the theory, framework, or model. The author realizes that there are still many shortcomings in this study, so for the next researcher, it is hoped that they can use other methods or variations that can measure the performance of accountants in terms of human resource management provided by the organization of Public Accountant firms in Riau Islands Province. Furthermore, it is also hoped that new findings that are useful and can expand the scope of research and add other dependent variables, such as transformative or transactional leadership variables, intrinsic motivation, extrinsic motivation, intellectual intelligence, emotional intelligence, and work climate, as well as research loci, can also be carried out in private companies, government agencies, banks, and organizations. In particular, those interested in similar research are expected to consider the following.
 - a. Based on the results of the research, especially in the questionnaire test, the indicators used were reviewed. Input and suggestions from experts should be considered to strengthen the indicators and pay attention to the grammar used so that the questionnaire is easy to understand by respondents with diverse educational backgrounds and there is no misunderstanding of the question items to reduce the deletion of indicators.
 - b. When collecting respondent data, it is best to pay attention to the comparison of respondent data with the sample, including gender, position, age, length of work, and other demographic data.

This research model can be redeveloped by adding paths between variables and adding several variables that allow variables and paths between these variables to have a great influence on the value of measuring the success of a system.

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