

Research Horizon

Vol. 3, no. 3, (2023), 133-150

Website: <https://journal.lifescifi.com/index.php/RH/index>

Empirical Study of The Effect of Career Development on Auditor Performance in Public Sector in Indonesia

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Received : 14 Feb, 2023

Revised : 21 May, 2023

Accepted : 3 Jun, 2023

Abstract

One way to obtain competitive human resources is by making employees aware of their potential according to their skills. To make employees aware of their potential, one program that companies can implement is a planned and continuous career development program. The purpose of this study is to determine the influence of career development on auditor performance. The research was conducted using a quantitative approach. A total of 250 respondents of auditors were collected for this study from auditors working at public sector organizations in Indonesia. The sampling technique used was random sampling, and the data analysis technique employed was Structural Equation Modeling (SEM). The results of this study show that career development has a positive effect on motivation, affective commitment, perceived organizational support, and performance. Furthermore, motivation, affective commitment, and perceived organizational support are able to mediate the influence of career development on auditor performance.

Keywords

Career Development, Auditor performance, Public Sector

1. Introduction

Human resource issues hold immense significance as a driving force for the success and sustainability of companies. The pivotal role of human resources is evident in every facet of a company's operations. Regardless of abundant facilities, resources, and infrastructure, the smooth functioning of company activities relies heavily on the support and dedication of human resources. Thus, human resources emerge as the key factor that demands careful attention to attain the company's objectives. Moreover, in the face of evolving times, companies are compelled to envision and implement innovative solutions to adapt effectively. By focusing on enhancing the quality of human resources engaged in business processes, entrepreneurs aim to align with the demands of the times and secure triumph in the competitive global market. These efforts pave the way for improved opportunities to establish market leadership, in line with the evolving demands of the industry (Suwandi, 2016). Moreover, the growing number of companies operating in the same domain has spurred a higher level of competition. To gain a competitive edge, companies can capitalize on having top-notch, skilled, and high-achieving human resources. Performance is the measure of an employee's work output in accomplishing assigned tasks as per the company's requirements. It can be interpreted as the quality and quantity of work results, adhering to established work standards (Palgunanto, et al., 2010). Performance reflects an individual's dedication, skills, experience, and timely execution of tasks (Riyadi, 2011). Numerous factors can influence an individual's performance, and one of them is career development, which motivates employees to excel in their work (Febriansyah, 2016). Career development entails enhancing an employee's job skills, leading to heightened performance and achieving desired career goals. When companies support career development, they anticipate positive performance feedback from employees (Marwansyah, 2014). According to Pratiwi (2015), career development has a favorable impact on auditor performance. Likewise, Oduma & Were's (2014) research also revealed a positive association between career development and auditor performance. Similarly, Parerung, et al.'s (2014) study demonstrated that career development influences auditor performance. These findings indicate that career development instills employees with a sense of certainty about their future careers, resulting in optimum performance levels.

In addition to enhancing auditor performance, effective career development can also increase employee work motivation. Providing career development directly motivates employees to complete their tasks. According to Nawawi (2005), career development is the driving force (motivation) to advance in working within a company. By implementing a career development program, it can further enhance the drive and motivation of employees to excel and contribute more to the company. This occurs because an individual's motivation will arise when there is already an existing and clear career development program in a company (Ekayadi, 2009). The research by Lisdiani (2017) found that career development significantly influences work motivation. Similarly, the study by Anthony & Weide (2015) showed that career development affects employee motivation. The findings of the research by Isyanto (2013) and Nugroho & Kunartinah (2012) demonstrated that career development has a positive and significant impact on work motivation. Efforts to maintain or increase employee work motivation can be done by implementing fair and appropriate career development policies. The better the career development of employees, the higher their work motivation.

The aims of the research are to investigate and analyze the relationship between career development and auditor performance in the public sector of Indonesia. The purpose is to gain insights into how career development initiatives influence the performance of public sector employees and to identify the key factors that contribute to their professional growth and effectiveness. The contribution of the research article lies in providing empirical evidence and data-driven findings regarding the impact of career development on auditor performance in the specific context of the Indonesian public sector. The study aims to shed light on the importance of career development programs and strategies in enhancing the capabilities and productivity of public sector employees. The research findings can be valuable for policymakers, human resource managers, and organizational leaders in designing effective career development policies and practices that can lead to improved auditor performance and overall organizational success. Moreover, the study may also contribute to the existing literature on human resource management, career development, and performance evaluation in the public sector context in Indonesia.

2. Literature Review

2.1. The effect of career development on performance

Career development, according to Dubrin in Mangkunegara (2013), is a personnel activity that assists employees in planning their future careers within the company, so that both the company and the employees can maximize their development. According to Dessler (2010), career development is a lifelong series of activities (such as workshops) that contribute to an individual's career exploration, reinforcement, success, and achievements. According to Rivai and Sagala (2009), career development is the process of improving an individual's job skills to achieve their desired career. Through career development activities, employees are expected to understand their roles, functions, and responsibilities within the company they work for. Research conducted by Sangkono (2013); Oktavia et al. (2014); Li et al. (2014) on the influence of career development on motivation yielded results indicating that career development has a positive and significant impact on employee work motivation. Similar results were obtained from the research conducted by Pillay (2015). This means that the better the career development, the higher the work motivation of employees (Pillay, 2015; Bapiri & Alizat, 2015).

Career development indicates that an employee wishes to continue working in the organization they are employed with for an extended period, such as until retirement (Nazenin & Palupiningdyah, 2014). According to Siagian (2006), career development has a strong influence on organizational commitment. This means that higher career development will result in higher organizational commitment (Rahayu, 2019). In addition to perceiving good career development, supportive factors such as organizational support also play a significant role in students who participate in organizations having commitment (Tella, 2007). Organizational support is the perceived support from the organization, assessed as the assurance of the assistance provided by the organization needed to carry out tasks effectively and cope with high-pressure situations (Handoko, 2011). Research conducted by Oduma & Were (2014) demonstrated that career advancement significantly and positively impacts the performance of employees at Kenyatta University. Hameed and Waheed (2011) also showed that employee development greatly

influences organizational performance for the effectiveness of the organization itself. Studies by Kakui & Gachunga (2016); Napitupulu (2017) strengthen these findings that career development has a positive and significant impact on auditor performance, meaning the better the career development, the better the employee's performance.

H1: Career development has a significant positive impact on motivation.

H2: Career development has a significant positive impact on affective commitment.

H3: Career development has a significant positive impact on perceived organizational support.

H4: Career development has a significant positive impact on performance

2.2. The effect of motivation on performance

According to Ernie & Saefullah (2005), motivation is the drive or reason for someone to engage in an activity. One of the factors that influence performance is motivation (Malthis & Jackson, 2001). Providing motivation to employees will increase their enthusiasm and performance for the company. Motivation is the driving force that creates enthusiasm in a person's work, encouraging them to work together, work effectively, and integrate all efforts to achieve satisfaction; in fact, motivation is the best tool for the best performance (Malayu, 2012). Muogbo (2013) states that providing motivation to workers in an organization can significantly impact their performance. The research conducted by Amalia & Fakhri (2016) shows that work motivation has a significant influence on auditor performance. The study by Zameer et al. (2014) found that work motivation plays a vital role in improving auditor performance. Leaders must pay attention to employees, guide, and motivate them to enhance auditor performance. Research on the influence of motivation on auditor performance conducted by Ridwan, et al. (2014); Shahzadi et al. (2014); Maliah (2015); Ibrahim (2017) yielded results that show a significant simultaneous effect of motivation on auditor performance.

H5: Motivation has a significant positive impact on performance

2.3. The effect of affective commitment on performance

Commitment is the ability and willingness to align personal behavior with the needs, priorities, and goals of the organization. It includes ways of developing objectives or fulfilling organizational needs that prioritize the organization's mission over personal interests (Soekidjan, 2009). Meanwhile, Affective Commitment is related to the emotional, identification, and involvement of employees within an organization (Meyer & Allen in Luthan, 2006). Some literature shows how affective commitment is studied in the form of personal characteristics or what employees contribute to the organization. Although there are arguments that there is no profile of commitment, so there cannot be a relationship between personal characteristics and commitment to the organization, Spencer et al. (1983); Steers (1977) investigated the role of personal characteristics and found that the characteristics and experiences that individuals bring into the organization can predict their commitment to the organization. Positive work experiences and a long-standing good history with a company may contribute to a positive work experience within the organization, making someone comfortable with their job, and enjoying working in that organization, leading to higher commitment to the organization. Employees with high affective commitment continue to stay with the organization because of the desire to remain a member of the organization (Davis & Ward, 1995).

H6: Affective commitment has a significant positive impact on performance.

2.4. The effect of perceived organizational support on performance

organization is a place where a group of people interact with the same goals. To achieve these goals, organizational support is needed to enable them to work effectively in support of the organization's objectives. When someone works in a company or organization, auditor performance becomes the main focus of management. Employees greatly need the support of a company that cares deeply about what happens in their work environment. Many studies have proven that auditor performance is influenced by the level of organizational support in their workplace. If a company wants good auditor performance results, then the company must pay more attention to organizational support. Thus, organizational support becomes a way to manage human resources to achieve better auditor performance. This is also expressed by Han et al. (2013), where the perception of organizational support is formed by the support given to employees in their work by the organization. The role of the organization where one works is integral to the issues experienced by its employees. To achieve certain standards set by the organization, there are several factors that influence an individual's performance in reaching those standards, one of which is the perception of organizational support (Nur'aini, 2012). Therefore, the organization needs to strive to ensure that its employees have good performance to achieve organizational effectiveness, and organizational support is one of the essential factors in achieving maximum auditor performance.

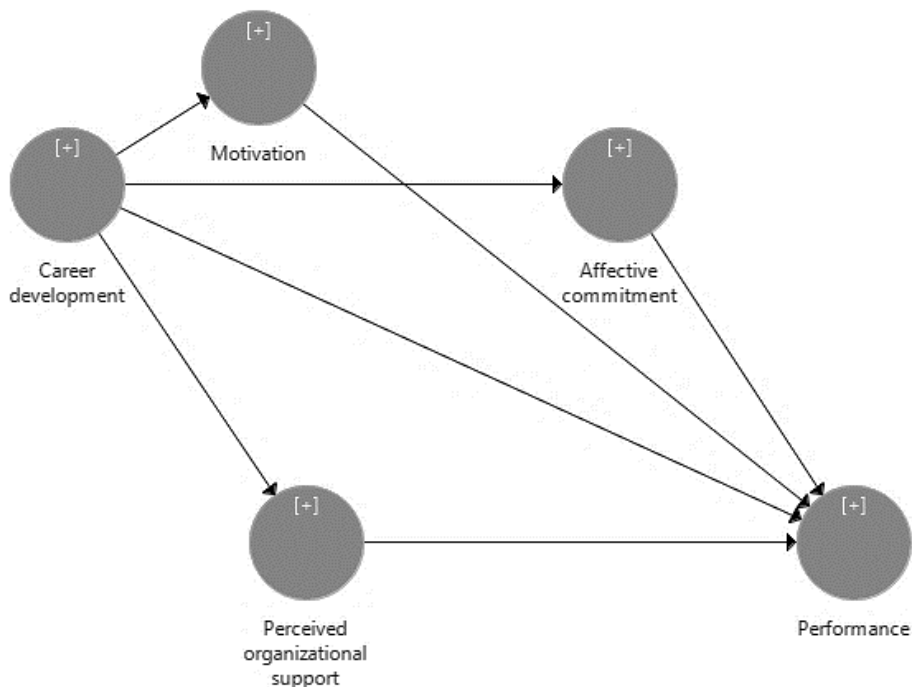


Figure 1. Research Model

Generally, performance is defined as an individual's success in carrying out a task. According to Cornick & Tiffin (2003), performance refers to the quantity, quality, and time used in performing tasks. Meanwhile, according to Robbins (2008), performance is the tangible outcome of someone's work. Performance is what employees do or do not do and how much they contribute to the organization. Improving performance, both for individuals and groups, becomes the center of attention in efforts to enhance organizational performance (Mathis & Jackson, 2001). Some also define performance as work results or achievements. However, in reality, performance has a broader meaning, not just work results but also includes how the work process is conducted (Wibowo, 2007). From the various theories mentioned above, it can be concluded that performance refers to the work results achieved by an employee in contributing to the organization or company where they work. The employee's achievements within a company can be determined by their performance. This includes how the employee utilizes time, opportunities, and resources to produce an output or work results. Good performance can be assessed in terms of quantity, such as the amount of work results produced, and quality, which refers to the level of excellence or deficiency in the work results produced within a specific period of time.

H7: Perceived organizational support has a positive and significant effect on performance.

Based on the literature review and previous research, the conceptual framework developed for this study is depicted in Figure 1.

3. Methods

The research design adopted in this study is a survey method with a quantitative approach. A survey research design aims to collect data from a large number of participants to understand patterns, opinions, or relationships between variables. In this case, the study focuses on exploring causal relationships and hypothesis testing while also predicting events related to career development and employee performance in the public sector.

The data collection and analysis technique involve the use of SmartPLS 3.2 software. This software is widely used for structural equation modeling (SEM) analysis, which allows researchers to examine complex relationships between multiple variables. The research consists of two sub-models: the measurement model (outer model) and the structural model (inner model). The measurement model assesses the relationships between latent variables and their observable indicators, while the structural model evaluates the relationships between latent variables, representing causal relationships between constructs.

The research population comprises auditors working in The Audit Board of The Republic of Indonesia. Since the population is considered homogeneous, a simple random sampling technique is employed to select the sample. In simple random sampling, every member of the population has an equal chance of being chosen as a participant in the study. The sample size selected for this research is 250 respondents.

The survey questionnaire is likely used to gather data from the selected auditors. The questionnaire may include items related to career development opportunities, training and development programs, employee performance evaluation, job satisfaction, and other relevant factors. By analyzing the responses obtained through the survey, the researcher aims to uncover

insights into the impact of career development on employee performance in the public sector of Indonesia.

The data analysis process using SmartPLS 3.2 involves conducting confirmatory factor analysis (CFA) to validate the measurement model, assessing the reliability and validity of the constructs, and then testing the structural relationships between variables through path analysis. The findings derived from this data analysis technique will provide valuable insights and empirical evidence to support or refute the research hypotheses and contribute to the existing body of knowledge on the subject matter.

4. Results and Discussion

Table 1 presented shows the results of a study on various dimensions, including Career Development, Motivation, Affective Commitment, Perceived Organizational Support, and Performance. Each dimension has been assessed using mean, median, minimum, maximum, and standard deviation. The mean represents the average score given by participants, while the median represents the middle value of the responses. The minimum and maximum values indicate the range of responses, and the standard deviation reflects the variability in participants' ratings. Overall, the data suggests generally positive perceptions in the assessed dimensions, with some variability in participants' responses, particularly in the dimensions of Career Development, Motivation, Affective Commitment, Perceived Organizational Support, and Performance.

Table 1. Descriptive Analysis

Dimension	Mean	Median	Min	Max	Standard Deviation
Career Development					
CD1	3.552	4.000	1.000	5.000	0.967
CD2	3.580	4.000	1.000	5.000	0.931
CD3	3.420	3.000	1.000	5.000	0.855
CD4	3.484	4.000	1.000	5.000	0.917
CD5	3.596	4.000	1.000	5.000	0.992
CD6	3.440	4.000	1.000	5.000	0.962
Motivation					
MOT1	3.628	4.000	1.000	5.000	1.013
MOT2	3.484	3.000	1.000	5.000	0.917
MOT3	3.504	4.000	1.000	5.000	0.913
MOT4	3.672	4.000	1.000	5.000	0.919
MOT5	3.500	4.000	1.000	5.000	0.943
Affective Commitment					
AC1	3.672	4.000	1.000	5.000	0.953
AC2	3.688	4.000	1.000	5.000	0.991
AC3	3.648	4.000	1.000	5.000	0.949
AC4	3.744	4.000	1.000	5.000	0.902
AC5	3.684	4.000	1.000	5.000	1.012
AC6	3.672	4.000	1.000	5.000	0.986
Perceived Organizational Support					
POS1	3.448	4.000	1.000	5.000	0.959
POS2	3.556	4.000	1.000	5.000	0.889
POS3	3.472	4.000	1.000	5.000	0.908
POS4	3.568	4.000	1.000	5.000	0.928
POS5	3.460	4.000	1.000	5.000	0.980
POS6	3.508	4.000	1.000	5.000	0.977

POS7	3.528	4.000	1.000	5.000	0.934
POS8	3.556	4.000	1.000	5.000	0.975
Performance					
PERF1	3.912	4.000	1.000	5.000	1.047
PERF 2	3.476	4.000	1.000	5.000	0.935
PERF 3	3.892	4.000	1.000	5.000	0.943
PERF 4	3.876	4.000	1.000	5.000	0.978
PERF 5	3.872	4.000	1.000	5.000	0.971
PERF 6	3.484	4.000	1.000	5.000	0.935

The results of outer loading indicate the strength of the relationships between the observed indicators and their respective latent constructs (dimensions) (Table 2; Figure 2). Higher values of outer loading suggest a stronger association between the observed variable and the underlying construct. In this study, the outer loadings for Career Development (CD1 to CD6), Motivation (MOT1 to MOT5), Affective Commitment (AC1 to AC6), Perceived Organizational Support (POS1 to POS8), and Performance (PERF1 to PERF6) have been calculated. For example, in the Career Development dimension, all six indicators (CD1 to CD6) show relatively high outer loading values, ranging from 0.878 to 0.904, indicating a strong relationship between these indicators and the Career Development construct. Similarly, in the Motivation dimension, the outer loadings for all five indicators (MOT1 to MOT5) are also high, ranging from 0.866 to 0.917, indicating a strong association between these indicators and the Motivation construct. The results suggest that the observed variables used to measure each dimension are highly related to their respective constructs, supporting the validity of the measurement model used in the study.

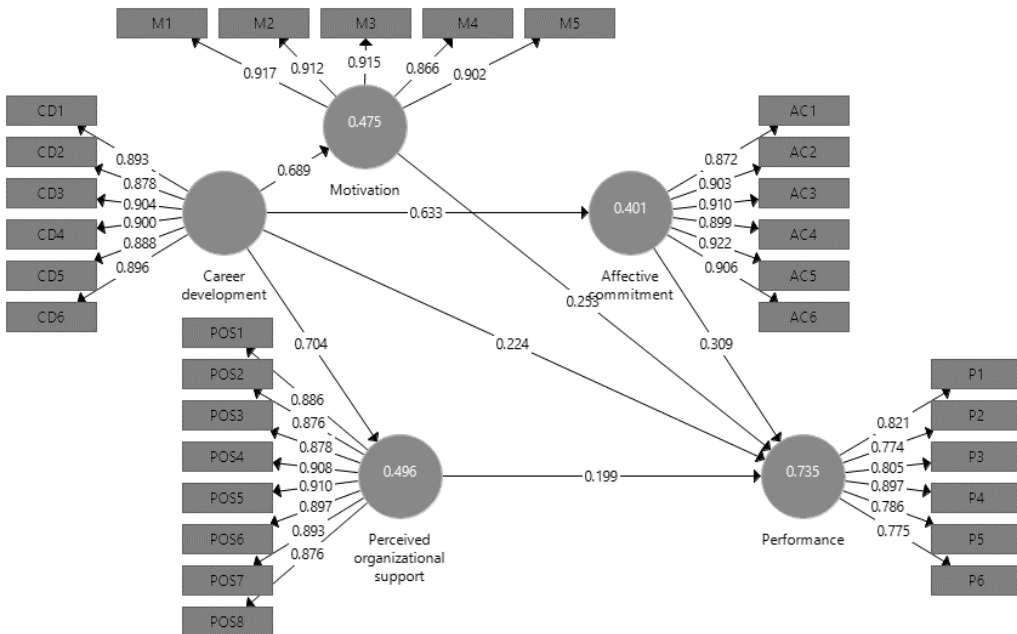


Figure 2. Result analysis of research model

Table 2. Results of outer loading

Dimension	Career development	Motivation	Affective commitment	Perceived organizational support	Performance
CD1	0.893				
CD2	0.878				
CD3	0.904				
CD4	0.900				
CD5	0.888				
CD6	0.896				
MOT1		0.917			
MOT2		0.912			
MOT3		0.915			
MOT4		0.866			
MOT5		0.902			
AC1			0.872		
AC2			0.903		
AC3			0.910		
AC4			0.899		
AC5			0.922		
AC6			0.906		
POS1				0.886	
POS2				0.876	
POS3				0.878	
POS4				0.908	
POS5				0.910	
POS6				0.897	
POS7				0.893	
POS8				0.876	
PERF1					0.821
PERF2					0.774
PERF3					0.805
PERF4					0.897
PERF5					0.786
PERF6					0.775

Furthermore, convergent validity is a measure used to assess the degree to which different indicators or observed variables within a specific construct (dimension) are related to each other. In this study, convergent validity is evaluated by examining the external loading factors and the Average Variance Extracted (AVE) for each construct. The external loading factors represent the relationships between the observed variables and their respective constructs. Higher loading values indicate a stronger association between the observed variables and the underlying construct. Table 3 shows the variables Average Variance Extracted (AVE) Career development 0.789, Motivation 0.815, Affective commitment 0.814, Perceived organizational support 0.793, and Performance 0.657 greater than 0.5 which means it can be said to have convergent validity. In this study, the external loading factors for each construct (Affective Commitment, Career Development, Motivation, Perceived Organizational Support, and Performance) range from 0.774 to 0.922. These values suggest that the observed variables within each construct have a significant relationship with their corresponding latent construct.

Table 3. Convergent validity

Variables	External loading factors	AVE
Affective commitment	0.872-0.922	0.814
Career development	0.878-0.904	0.798
Motivation	0.866-0.917	0.815
Perceived organizational support	0.876-0.910	0.793
Performance	0.774-0.897	0.657

Discriminant validity is a concept used to assess whether the measures of different constructs in a study are distinct from each other. It ensures that the observed variables within each dimension are more strongly related to their corresponding construct than to other constructs in the study. In Table 4, it can be seen that the root value of AVE for each variable is greater than the root value of the correlation, which means that the measurement tool has discriminant validity. The correlation between Affective commitment and Career development is 0.633, which is lower than the square roots of the AVEs for both Affective commitment (0.902) and Career development (0.893). Similarly, the correlations between other dimensions are also lower than the square roots of their respective AVEs, supporting the discriminant validity of the measurement model. These results suggest that the measures used to assess different dimensions in the study are sufficiently distinct and valid, as they are more strongly related to their intended constructs than to other constructs in the analysis. This confirms the discriminant validity of the measurement model used in the study.

Table 4. Discriminant Validity

Dimensions	Affective commitment	Career development	Motivation	Perceived organizational support	Performance
Affective commitment	0.902				
Career development	0.633	0.893			
Motivation	0.678	0.689	0.903		
Perceived organizational support	0.613	0.704	0.751	0.891	
Performance	0.744	0.734	0.766	0.736	0.811

Composite Reliability and Cronbach's Alpha are both measures used to assess the internal consistency and reliability of a set of observed variables (items) that are intended to measure a specific construct or dimension in a research study. Generally, a Cronbach's Alpha value above 0.7 is considered acceptable for research purposes. A Composite Reliability value above 0.7 is typically considered acceptable. Table 5 showed that affective commitment has a Cronbach's Alpha of 0.954 and a Composite Reliability of 0.963; career development has a Cronbach's Alpha of 0.949 and a Composite Reliability of 0.960; motivation has a Cronbach's Alpha of 0.943 and a Composite Reliability of 0.957; perceived organizational support has a Cronbach's Alpha of 0.963 and a Composite Reliability of 0.968; and, performance has a Cronbach's Alpha of 0.896 and a Composite Reliability of 0.920. All the dimensions in the study demonstrate very high internal consistency, as both Cronbach's Alpha and Composite Reliability values are well above

the acceptable threshold of 0.7. These high values indicate that the observed variables (items) within each dimension consistently measure their corresponding construct, suggesting that the measures are reliable and suitable for the research study.

Table 5. Composite Reliability and Cronbach's Alpha

	Cronbach's Alpha	Composite Reliability
Affective commitment	0.954	0.963
Career development	0.949	0.960
Motivation	0.943	0.957
Perceived organizational support	0.963	0.968
Performance	0.896	0.920

In Partial Least Squares (PLS) analysis, the effectiveness of the model can be evaluated by utilizing two key metrics: R-Square (R2) and Path Coefficient (PC). To examine the structural model (inner model), we focused on the R2 value of the endogenous latent construct and the t-value associated with each exogenous latent variable that influences the endogenous latent construct, as determined through bootstrapping. Figure 3 illustrates the path diagram of the inner model used in this study.

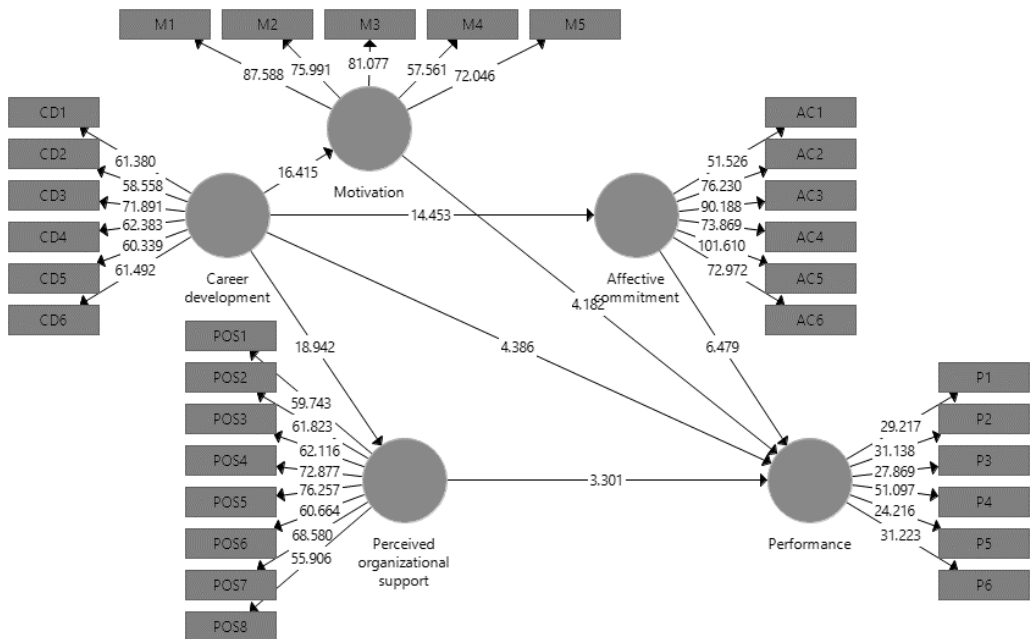


Figure 3. Bootstrapping's results

The coefficient of determination (R2) measures how well the independent variables explain the variance in the dependent variable. The R2 values for Affective commitment, Motivation, Perceived organizational support, and Performance are 0.401, 0.475, 0.496, and 0.735, respectively. The adjusted R2 considers the number of predictors in the model and yields slightly lower values: 0.398, 0.473, 0.494, and 0.730. Additionally, the Stone-Geiser Q2 assesses the

model's ability to predict new data and shows values of 0.320, 0.382, 0.389, and 0.460 for the respective variables. Higher R2 and Q2 values indicate better model fit and predictive accuracy.

Table 6. Coefficient of determination (R2 and Stone-Geiser Q2)

Variables	R Square	R Square Adjusted	Q ² (=1-SSE/SSO)
Affective commitment	0.401	0.398	0.320
Motivation	0.475	0.473	0.382
Perceived organizational support	0.496	0.494	0.389
Performance	0.735	0.730	0.460

To assess the impact and direction of relationships between independent variables, it can be examined through the T-values and path coefficients. For path coefficients to be considered significant, they should have T-values greater than 1.96, which corresponds to a confidence level of 0.05. This threshold is derived from the T-table and indicates a statistically significant relationship between variables.

Table 7. Direct testing

Path	T-value	P-value
H1 Career development -> Motivation	16.415	0.000
H2 Career development -> Affective commitment	14.453	0.000
H3 Career development -> Perceived organizational support	18.942	0.000
H4 Career development -> Performance	4.386	0.000
H5 Motivation -> Performance	4.182	0.000
H6 Affective commitment -> Performance	6.479	0.000
H7 Perceived organizational support -> Performance	3.301	0.001

Table 8. Direct testing

Path	T-value	P-value
Career development -> Motivation -> Performance	4.301	0.000
Career development -> Affective commitment -> Performance	6.047	0.000
Career development -> Perceived organizational support -> Performance	3.194	0.001

The results showed the acceptance of the effect of career development has a significant positive influence on motivation (H1), with a high T-value of 16.415 and a very low P-value of 0.000. Moreover, career development positively affects affective commitment (H2), as evidenced by a T-value of 14.453 and a P-value of 0.000. The output also showed that career development has a significant positive impact on perceived organizational support (H3), with a substantial T-value of 18.942 and a P-value of 0.000. Lastly, career development directly affects performance (H4), showing a statistically significant relationship, supported by a T-value of 4.386 and a P-value of 0.000. The findings of this study are supported by Kurniawan et al. (2017); Charity (2015) which show that career development significantly influences auditor performance, making it important for companies or institutions operating in banking to focus on improving career development in the organization to enhance auditor performance. If the management is able to improve career planning, it is expected to increase the efficiency of the company in achieving maximum performance levels. Additionally, it is also hoped that this can control employee

careers to prevent negative impacts on the company. Career planning is also expected to generate effective competition spirit so that employees become more enthusiastic.

Furthermore, the study by Parerung, et al. (2014) also indicates that career development affects auditor performance. This indicates that with career development, employees feel a sense of certainty about their future careers, which is accompanied by providing optimal performance. Furthermore, the results of the indirect effect analysis show that motivation, affective commitment, and perceived organizational support mediate the relationship between career development and performance in 10 The Public Sector in Indonesia. These findings are consistent with research conducted by Dewi & Utama (2016), Umar (2015) regarding the influence of career development on auditor performance through the mediation of motivation, affective commitment, and perceived organizational support, which found that work motivation can mediate the influence of career development on auditor performance. The same results were also obtained by Oduma & Were. (2014), Balbed & Sintasih (2019), Sari, & Sriathi (2019) that motivation, affective commitment, and perceived organizational support can mediate the influence of career development on auditor performance. This means that the higher the motivation, affective commitment, and perceived organizational support of employees, the better their career development and auditor performance will be.

The statistical output showed that H5 stating that motivation positively influences performance, with a T-value of 4.182 and a P-value of 0.000, indicating statistical significance. Motivation is the result of several internal or external processes for an individual, which leads to the emergence of enthusiasm and persistence in carrying out specific activities, indicating that work motivation has a significant influence on auditor performance (Novitasari, 2017). Motivation is the driving force that encourages employees to improve their performance, thereby achieving the goals set by the company. Employee motivation is crucial because it is one of the factors that causes and supports human behavior to work diligently and enthusiastically to achieve optimal results. The findings of this study are also supported by the research of Octaviani (2016) and Ambarwati (2016), which states that work motivation can build good auditor performance and drive company growth.

The findings showed that H6 stating that affective commitment directly affects performance, as shown by a T-value of 6.479 and a P-value of 0.000, indicating a significant positive relationship. Every individual working in a company or organization should have commitment in their work because if a company's employees lack commitment in their work, then the goals of that company or organization will not be achieved. However, sometimes a company or organization does not pay enough attention to the commitment of its employees, which can result in a decrease in auditor performance or a decrease in employee loyalty. Loyal employees will prioritize the company's interests over their own. Commitment is also one of the requirements in assessing auditor performance and promotion to higher positions. In every organizational behavior, the importance of employee commitment is discussed. Employee commitment is linked to performance. The findings of this study are also supported by Mowday, et al. (1979), who stated that the higher the employee commitment, the better the auditor performance.

The analysis also showed that perceived organizational support significantly influences performance (H7), supported by a T-value of 3.301 and a low P-value of 0.001. Overall, all hypotheses show strong evidence of significant positive relationships between the variables under

investigation. The findings of this study are consistent with the research conducted by Odunlami & Matthew. (2014); Arshadi & Hayavi. (2013); Susmiati & Sudarma (2015); Afzali et al. (2014); Mursidta (2017) which states that management support has a significant influence on auditor performance. Organizations need to treat their employees humanely because employees are not just tools that are only expected to work optimally, but their needs should also be taken care of, such as well-being, recognition, appreciation, and opportunities for development. Employees will have perceptions when what they give is not proportionate to what they receive, resulting in employees becoming lazy and frequently absent. Employees who feel that the organization they work for provides support, appreciates their work, and cares about their well-being will tend to be more committed to the organization (Rhoades, 2002). Employees consider their jobs as a reciprocal relationship that reflects a relative dependence that goes beyond formal contracts with their organization, which means that employees and the organization are engaged in a reciprocal relationship.

5. Conclusion

The study's results demonstrated that career development, motivation, affective commitment, perceived organizational support, and performance are interconnected, and the hypotheses tested all showed significant relationships. It can be concluded that career development directly impacts motivation, affective commitment, perceived organizational support, and ultimately, performance. Additionally, motivation, affective commitment, and perceived organizational support play essential roles as mediators in the relationship between career development and the performance of auditors in the public sector. The acceptance of all hypotheses was supported by the feedback gathered from employees, the focus of the analysis.

The study found that 73.5% of the variance in performance can be attributed to the impact of career development and its interconnected variables. These findings align with similar studies conducted by other researchers in related fields. For future research, it is recommended that career development themes include the exploration of other variables that significantly contribute to auditor performance to gain a more comprehensive understanding of the subject. Moreover, utilizing a mixed-method research approach is advised to enrich the investigation and provide a deeper insight into the research theme.

In conclusion, this study sheds light on the critical connections between career development and various aspects of employee performance, offering valuable insights for organizations and policymakers seeking to enhance workforce productivity and overall organizational success.

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