

ABSTRACT

This Study aims to examine antecedent factors, correlation and consequence of auditor's organizational commitment in Public Accounting. The Research includes dimension of organizational commitment, affective commitment and continuance commitment, and also sub dimension of continuance commitment, high sacrifice commitment and low alternative commitment. Th antecedents are experience and role ambiguity, and the consequences are job satisfacion and turnover intention.

The sample is the auditors working in Public Accounting. The method of data collection is survey method to 160 auditors in area Semarang, Solo, and Yogyakarta.

The study uses AMOS 4.0 finds that experience positive correlation with commitmen affective, high sacrifice and low alternatives. That's means duration auditors working in a institution secure how much emotional correlation auditors againts which they work.

Keywords: Commitmen affective, commitment high sacrifice, commitment love alternatives, experience.