THE AFFECT OF WORK ENVIRONMENT, JOB SATISFACTION, ORGANIZATION COMMITMENT ON OCB OF INTERNAL AUDITORS

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ABSTRACT

Internal Auditor work within organization to monitor and evaluate how well risk are being managed, the business are being governed and internal processes are working. The importance of their role required internal auditor to give their best performance to the needs of company. Telecommunication industry have found difficult to retain good internal auditors. The company seeks many experienced and qualified internal auditore from a rival company, with an offer of a better salary package. If the company is not able to retain the best talent, it will cause problems in the performance and competitive advantage. This shows the importance of employees commitment and employee performance.There is need for the organization to come up with strategies to retain employees and improve the company's performance. The purpose of this study is to analyze how the work environment as antecedent cause job satisfaction and organizational commitment of internal auditors, and how job satisfaction, organizational commitment have an impact on organizational citizenship behavior of internal auditors. About 162 survey questionnaires were distributed by using in person and email. The data were processed using Path Analysis. The results showed that the work environment is antecedent of job satisfaction and organizational commitment of internal auditors. Job satisfaction and organizational commitment significantly affect organizational citizenship behavior of internal auditors. A conducive work environment lead to job satisfaction and organization commitment. Job satisfaction and organizational commitment encourage internal auditors to show organizational citizenship behavior in achieving organization goals. This paper could contribute on human resources strategies and policy. The results, however, could not be generalized to all internal auditors in Indonesia telecommunication industry since the study was conducted in Jakarta only.

Keywords: Work Environment, JobSatisfaction, Organizational Commitment, OrganizationalCitizenshipBehavior, InternalAuditor

INTRODUCTION

Every organization wants to have employees with competence in accordance with the needs of their organization, committed to the organization and have high performance. Therefore any company competing for the best employees. Companies need to do something to attract potential employees. One of the things that can be done to attract potential employees is to establish a pleasant working environment.

Jain and Kaur (2014) Work environment involves all the aspects which act and react on the body and mind of an employee. If the environment is congenial, fatigue, monotony and boredom are minimized and work performance can be maximised. work environment is one of the comprehensive concept because it includes aspects of physical, psychological and social working conditions. The work environment can have a positive or negative effect on psychological and welfare of employees. In organizations with high job demands and high pressures tend to make employee stress.

Stress can have a negative impact on employee productivity and performance for the organization. Difficult working environment would make the employees are not happy and are not comfortable with the organization (Bakotić and Babić, 2013). organization seeks to eliminate the negatives of the work environment so that employees are satisfied with their works.

Job satisfaction shows how much an employee likes his work, job satisfaction is a sense of comfort and positive experience that an employee have related to his job. Job satisfaction can affect work behavior and organization performance. Employees who are satisfied will have high performance thereby improving organizational performance (Abdullah and Ramay, 2012). Creating a supportive work environment is a necessity for organizations who want job satisfaction (Mokaya et al, 2013). Job satisfaction is the key to productivity and employee performance, job satisfaction also explain the behavior of employees (Mehboob and Bhutto, 2012).

The work environment also has a relationship with organizational commitment. Commitment refers to the focus and the desire of attachment of an individual to a certain task or his work (Abdullah and Ramay, 2012). If employee works in a good working environment, the employee 's organizational commitment will increase. Organization with committed employees, will have low employee turnover rate. For the achievement of stability and to retain the competitive position, it is necessary to enhance the commitment level of employees. Attractive work environment helps make the employees more committed, enhances their motivation and satisfaction level. Organizational commitment is affected by different outcomes like work environment, motivation, turnover, and organizational support (Danish et al, 2013).

Job satisfaction and organizational commitment is an important element in the organization. Both of these factors can affect employee behavior and performance of employees. This is confirmed by Uludag et al (2011) which states job satisfaction, motivation, and organizational commitment affect organizational citizenship behavior (OCB). Organ defined organizational citizenship behavior as unconditional behavior which is shown by an employee beyond from what is asked by organization and the responsibility is given to organization. The behavior like that is not received the official recognition as the organization demand to its employ although OCB can encourage the efficiency. The organizational citizenship berhaviors (OCB) appears due to its employee has the motivation to do more than Company's hope to reach its goal.

Job satisfaction and organitation commitment are important to organization success. Both can impact on employee retention and employee behavior. It is believed that internal motivation, emotional association of belongingness to the organization, regard for the organization's goals, and a willing team commitment are instrumental in fostering the construct of organizational citizenship behavior (Uludag et al, 2011).

Abdullah and Ramay (2012) also showed job satisfaction and commitment influence OCB. OCB arise because employees have the urge to behave more than requested by the organization to achieve its objectives. In other words OCB encourages corporate efficiency.

Organizational citizenship behavior (OCB) is a consequence of the work environment. OCB is also the reciprocal of the organization with employees, employees who are satisfied with their job will exhibit OCB. According to Organ (1988), OCB is an important factor that can contribute to the survival of the organization. Therefore, it is very important to understand the variables that significantly and positively assist in creating OCB.

Telecommunication industry became one of the rapidly growing industry along with the increasing development of technology and information needs. In addition to the changes in technology and information, the three largest telecommunications companies in Indonesia have ownwership change. Nowdays the majority shareholder of indonesian telecommunication company was owned by foreign investor. Theese changes employee recruitment standards. The company seeks many experienced and qualified employees from a rival company, with an offer of a better salary package. If the company is not able to retain the best talent, it will cause problems in the performance and competitive advantage. This shows the importance of employees commitment and employee performance.

The purpose of this study is to analyze work environment as antecedent of job satisfaction and organization commitment, and how job satisfaction, organization commitment have an impact on internal audit organizational citizenship behavior in telecommunication industry.

LITERATURE REVIEW

WORK ENVIRONMENT

Nowday most of organizations pay attention in employees needed. They tries to provide positive working environment so the employees will be happy and satisfied. They believe that happier the employees are, more delightful the customer will be (Mehboob and Bhutto 2012).

Woodman et al (1993) examined two work environment characteristics in organization 1) group characteristics includes norms, consistency in group, problem solving approaches used in the group; 2). organizational characteristics including rewards, recognition, strategy, structure, resources, organizational culture and technology. Both characteristics have the potential to encourage innovation and creativity.

According to Mehboob and Bhutto (2012) the concept of work environment is comprehensive one including the physical, psychological and social aspects that mark up the working condition. Work environment involves all the aspects which act and react on the body and mind of an employee.

Workplace environment plays a vital role in motivating employees to perform their assigned work (Chandrasekar, 2010). The working environment factors are: 1) Space and facilities required doing the job, 2) Relationship with superiors at the workplace, 3) Equality of treatment at the workplace, 4) Communication system at the workplace, 5) Environmental actors are conducive to work, 6) Procedures to identify and control hazards (Chandrasekar, 2010).

While Wallgren (2011) stated the working environment factors are: 1) variety in tasks, 2) job autonomy, 3) praise for a job well done, 4) the chance to acquire new skills and 5) the sense of accomplishment.

Mehboob and Bhutto (2012) described work environment as the environment in which people are working. Such as, it is very wide category that incorporates the physical scenery (e.g. noise, equipment, heat), fundamentals of the job itself (e.g. workload, task, complexity) extensive business features (e.g. culture, history) and even extra business background (e.g. industry setting, workers relation). Characteristics of work environment are: 1) apparent and open communication, 2) stability of work-life, 3) impartiality, 4) consistency and predictability situation.

The definition of the wor environment in this research is attribute in the organization that affecting employees in finished their jobs. Work environment measures by space and facilitties fair treatment at the workplace, communication climate, rules and procedures at the workplace.

JOB SATISFACTTION

Jobsatisfactionis ''individual's positive emotional reaction to a particular job (Nadiri and Tanova 2010). It reflects the positive emotion of employees towards the work and organization. Job satisfaction "is related to self-perception of needs fulfillment through work (malik et al, 2010). Job satisfaction level of an employee is manifestation of his positive and negative feelings about his workplace and work itself (Arif and Cohan 2012). According to Robbin and Judge (2011) job satisfaction is a collection of positive and/or negative feelings that an individual holds toward his or her job.

Huang and Liu (2012) defines job satisfaction as: the gap between actual and expected earnings compared by the personnel with related others on salary raise and promotion according to the ratio of their devotion and earnings. According to Bakotić, Babić (2013) job satisfaction is a sense of comfort and positive experience that an employee have related to his job.

Job satisfaction shows how much an employee likes his work as well as the level of his preoccupation with work. Job satisfaction can affect work behavior, and through that, the organizational performance.

Kreitner and Kinicki (2012) identified five factors determined job satisfaction: need fulfillment (e.g. salary needs, family needs); discrepancies between what is expected and what actually happens; fulfillment of work values, equity or fairness of treatment; and dispositional (genetic) components where certain congenital personality traits lead to job satisfaction.

According to Smith, Kendall and Hulin (Mohammad et all 2011), all sources of job satisfaction fall into two categories: intrinsic and extrinsic satisfaction. Intrinsic sources originate from within the individual and have psychological value. Such satisfactions are essentially self-administered. In contrast, extrinsic sources of satisfaction originate from the environment (outside the individual). Forces beyond the individual's control (e.g., job security and fringe benefits) determine the frequency and magnitude of extrinsic satisfaction.

Job satisfaction should include a variety of factors such as nature of work, salary, stress, working conditions, colleagues, superiors, working hours (Bakotić, Babić2013). Factors the affecting job satisfaction are: fringe benefit, relationship with management and co-workers, technology innovation (Khuong and Vu, 2014)

In this study the definition of job satisfaction is the emotional and psychological feeling towards his job . Job satisfaction is measured through the following indicators: job it self, benefits, relationships with other employees, promotional opportunities.

ORGANIZATIONAL COMMITMENT

Organizational Commitment is defined as the sense of identity and individual's dependence on the organization (Allameh, 2001). Lee (2005) difined commitment as a loyalty toward the organization and in-progress processes by the members of an organization, concerning about organizational achievements. Organization commitment means the degree to which employee identifies with a practular organization and its goals and wishsing to maintain membership in the organization (Robbin and Judge, 2011)

Organizational commitment is determined by: 1) personal factors (age, gender), 2) internal and external control properties, 3) organizational factors (designing the job and leadership style of a supervisor), 4) nonorganizational factors (existence of a replacement), affecting on organizational commitment.According to Meyer Affective, continuance and normative commitment are the tools to measure organizational commitment (Robbins and Judges, 2011).

Organization commitment refers to the employee's emotional attachment to identification with and involvement in the organization (Malik et al, 2010). Commitment refers to the focus and the desire of attachment of an individual to a certain task or his work. Organizational commitment refers to individual feelings of employees with regard to the organization.

Organizational commitment showed by behaviors and performance of employees at the workplace (Mehrabi et al, 2013). Commitment explainempolyee behavior. Organizational commitment is defined based on the individual's relative ability and involvement in a certain organization. It indicates the attitudes of people toward the organization's values and goals (Mehrabi et al, 2013).

Batool and Ullah (2013) showed three points about organizational commitment 1)A burly belief in the organizational values and goals. 2) Willingness to exert sufficient effort on behalf of the institute. 3) A strong wish to maintain association in organization (Mowday. Attitudes, risk of work, and relation with co worker and managers might affect organization commitment (Khuong and Vu 2014).

In this research, organization commitment difined as employees feeling of responsibility towards organization goals. This research used Affective, continuance and normative commitment are to measure organizational commitment.

ORGANIZATIONAL CITIZENSHIP BEHAVIOR (OCB)

Organ (1988) defined OCBas "individual behavior that is discretionary, not directly or explicitly recognized by the formal reward system, and that in the aggregate promotes the effective functioning of the organization." According to Organ (1988) there were five categories of OCB. These are altruism, conscientiousness, sportsmanship, courtesy, and civic virtue.

Organizational citizenship behavior is the extra role behavior that is demonstrated by the individual, this behavior is not a compulsory part of the job requirements. Organizational citizenship behavior refered to voluntary behavior that is not explicitly identified by the organization's formal reward system and, in general, makes the responsibility level of the individual promoted in the organization (Allameh 2001).

Organizational citizenship behaviorsare "behaviors of a discretionary nature that are not part of employees' formal role requirements"; nevertheless, these behaviors contribute to the effective functioning of an organization (Robbin and Judge, 2011).

Huang and Liu dified organizational citizenship behaviors as the behaviors voluntarily conducted by personnel outside their official job requirements which may reinforce organization's efficiency.

According to Vondey (2010) organizatinal citizenship behaviors are behavior voluntarily showed by employee in achieving organization goals. OCB measured by four factors: 1) interpersonal helping focuses on helping co-workers, 2) individual initiative describes communication to others that improves individual and group performance, 3) personal industry relates to specific tasks that are not part of the job description, such as not missing work, 4) loyal boosterism promotes the organization's image to others (Vondey, 2010)

Huang and Liu (2012) defined the OCBs as the behaviors voluntarily conducted by personnel outside their official job requirements which may reinforce organization's efficiency. The tools to measure OCB in Huang and Liu studies are: 1) organization identification, 2) assisting colleagues, 3) accountability and law abiding, 4) interpersonal harmony and 5) protection of corporate resources.

Organizational citizenship behavior represents a human conduct of voluntary action and mutual aid without request for pay or formal rewards in return and now become quite a relatively new concept in performance analysis (Lian and Tui, 2012). Examples of employees OCB include: accepting extra duties and responsibilities at work, working overtime when needed and helping subordinates with their work.

Organizational citizenship behavior is not specified by any contract or not even expected by an average employee ,this behavior is organizationally desirable because this behavior assist resource transformation', adaptability and innovation in order to increase the organization efficiency (Turnipseed&Murkison, 1996). Organizational Citizenship behavior are the actions that are not nominated or demanded by the formal job responsibilities (Farh, Zhong& Organ, 2004).

Past researches have suggested that there is a relationship between OCB and a host of outcomes, such as satisfaction, commitment, employee productivity, and etc. This behavior encourage efficient and effective functioning of the organization. The definition of OCB in this study is action take by employee beyond their responsibility and job description without asking anything in return, that benefit organization. OCB factor in this research include: 1) employee initiative, 2) other-oriented, 3) organization-oriented.

RELATIONSHIP BETWEEN WORK ENVIRONTMENT AND JOB SATISFACTION

Roelofsen (2002) showed that the work environment affects job satisfaction. Comfortable working environment reduce complaints and the level of absence for employees satisfied with their job. Organizations must be able to create a conducive working environment.

Heartfield(2012) work environment affects job satisfaction. Job satisfaction is not only based on material benefits , an organization with a positive communication climate, and positive social interaction increased job satisfaction .

Mokaya et al (2013) condusiveworkplace characterized by a cheerful and pleasant atmosphere, bright and cheerful decorations, proper arrangement of facilities and adequate working space; all having positive effect on employee job satisfaction. Good work environment condition helps employees accomplish their work and organizational goals; making the workplace more enjoyable, thus increasing job satisfaction.

Jain and Kaur (2014) studied proved that good working condition, refreshment & recreation facility, health & safety facility, fun at workplace increase the degree of job satisfaction. On the other hand workload, stress, overtime, fatigue, boredom are some factors to increase job dissatisfaction. Effectual human resource management and preserving progressive work environment would consequence sthe job satisfaction and performance of organisation as well as entire economy.

Empirical research of Bakotić and Babic (2013) paper showed that there is no significant difference in overall job satisfaction between workers who work in normal working conditions and workers who work in difficult working conditions. workers who work in normal working conditions are more satisfied with working conditions than workers who work under difficult working conditions. Organization should provided good working conditions which may act favorably on their overall job satisfaction as well as their performance.

RELATIONSHIP BETWEEN WORK ENVIRONTMENT AND ORGANIZATION COMMITMENT

Employee commitment to the organization is a crucial issue in today's. The correlation of affective organizational commitment and work environment conditions indicated a significant and positive relationship. Also, a statistically significant relationship was found between affective organizational commitment and life satisfaction (Vanaki and Vagharseyyedin, 2009). It means the implementation of a comprehensive program to improve the work conditions and life satisfaction could enhance their organizational commitment.

Haggins (2011) suggest that social support as the part of work environment is the key to increasing organizational commitment. According to Abdullah and Ramay (2012) a healthy and friendly work environment may enhance an employee's commitment towards his work and organization, the result of Abdullah and Ramay studied showed that Work environment significant to organizational commitment. Dorgham (2012) proved the positive relationship between organization work climate and organizational commitment,theese showed that organizational climate was significantly and positively related to organizational commitment.

Work environment and perceived organizational support help enhance the organizational commitment and self-monitoring mediates this association (Danish et al, 2013).

RELATIONSHIP BETWEEN JOB SATISFACTION AND ORGANIZATIONAL CITIZENSHIP BEHAVIOR (OCB)

Satisfied employees who feel fairly treated are more willing to engage in behaviors that go beyond the normal expectations of their job (Robbin and Judge, 2011). Job satisfaction has implications on organizational behavior. These implications can produce positive and negative behavior. Organization tries to satisfied employee. If they satisfied they will demonstrate positive behaviors. Satisfied employee will show positive attitude and feelings towards his job (Mehboob and Bhutto 2012).

According to Organ and Ryan (1995) Job satisfaction has strong relationship with OCB. Employees will tend to demonstrate organizational citizenship when they feel satisfied with their jobs, against support or benefit provided by their organization. Werner (1994) proved the relationship between job satisfaction and organizational citizenship behavior. Only satisfied employees seem more likely to display positive behaviors that can effectively contributeto the overall functioning of the organization.

Mohammad et al (2010) studied showed that the two categories of job satisfaction: intrinsic and extrinsic satisfaction have significant affect on organizational citizenship behavior. Both intrinsic and extrinsic job satisfactions are important variables in predicting the citizenship behaviours that can benefit organizations. Therefore, priority should be given to both intrinsic and extrinsic variables that will encourage employees to be more spontaneous and willing to achieve the organisational goals even though they exceed their formal duties and responsibilities.

The similiar result was proved by Uludag et al (2011) and Arif& Cohan (2012) a job satisfaction is positively related to organizational citizenship behavior and negatively related to turnover intentions. Job satisfaction reflects the feeling of employees whereby they express contentment and a positive attitude towards the work and organization. Satisfaction is an attitude.

Arif and Chohan (2012) was found there is a significant degree of correlation with the dimensions of job satisfaction and within the dimensions of OCB. The increase in job satisfaction will significantly increase the organizational citizenship behavior of the employees and vice versa.

Mehboob and Bhutto (2012) found a weak relationship between job satisfaction and OCB's dimensions. The job satisfaction only foundrelated with Courtesy and Altruism dimensions of OCB, while other dimensions found insignificantlyrelated with job satisfaction. The result showed that job satisfaction is a weak predictor of OCB and only has partial influence on the various dimensions of OCB.

RELATIONSHIP BETWEEN ORGANIZATION COMMITMENT AND ORGANIZATIONAL CITIZENSHIP BEHAVIOR (OCB)

Today it becomes crucial to have employee that have strong organizational citizenship behavior, especially because past researchspropved that OCBs affects organization performance. One factor that can develop OCB is organizational commitment.

Employees who have organization commitment demonstrated loyalty and show positive behavior to achieve organization goals. This behavior called organizational citizenship behavior (OCB). OCB represents the individuals' attitudes toward the organization's values and goals. An employee who is highly committed to the organization contributes to the organization performance. (Freund &Carmeli, 2003). In the study of Liu (2009) organizational commitment affect organizational citizenship behavior significantly. Liu studied also obtained a strong correlation between organizational commitment and OCB, organizational commitment can predict organizational citizenship behavior .

Tsai and Tsai (2010) studied showed that organizational citizenship behaviors can be influenced positively by organizational commitments. organizational citizenship behaviors and organizational commitments could influence organizational learning effects positively. When the staffs are loyal to loyalties to their organization, they can make more commitments to help the organization to complete organization's strategies. These results lead to the conclusion that when the manager of an organization provide their staff with high organizational commitments, the higher quality of organizational commitments results in the employees' organizational citizenship behaviors very well.

Benjamin (2012) analyzed the influence of affective commitment on organizational citizenship behavior . The result showed that affective commitment had a statistically significant relationship with organizational citizenship behavior and voluntary turnover intentions. With affective commitment and OCB employees are able to put the interest of organization above personal interest, work diligently, sacrificially and proactively, unleash creative and innovative potentials, defend the organization when necessary and stay with the organization in turbulent times while actively participating in efforts to salvage it. Affective commitment and OCB, indeed, key to organizational success and long-term sustainability.

Mehrabi et al (2013) stated that organizational commitment has a positive relationship only with OCB dimensions of altruism and conscientiousness . Employees work with goodwill at the workplace whenever the conditions are lower than the desirable limit and without any complaint. Employees also perform the tasks that are not bound to do but performing them is in the interests of the organization. Also employees help their colleagues do their tasks.

HYPOTHESIS:
1. Work environment as antecedent is significantly affected job satisfaction.
2. Work environment as antecedent is significantly affected organization commitment.
3. Job satisfaction is significantly affected organizational citizenship behavior.
4. Organizisationcommitmen significantly affected organizational citizenship behavior.

RESEARCH METHODOLOGY

The method used in this research is descriptive quantitative method. In addition, this study also tested the hypothesis, and relationship between the variables studied. Data for this study were collected using questionnaire that were conducted in Jakarta. These study involved 162 internal auditors. All of the internal auditors work in the big three telecommunication companies in Indonesia. The data were processed using Path Analysis. Further analysis of the data include hypothesis testing with t-test.

RESULT AND DISCUSSION

The result of this research showed in figure 1, and table 1.

Figure 1 result of research model (OCB model)
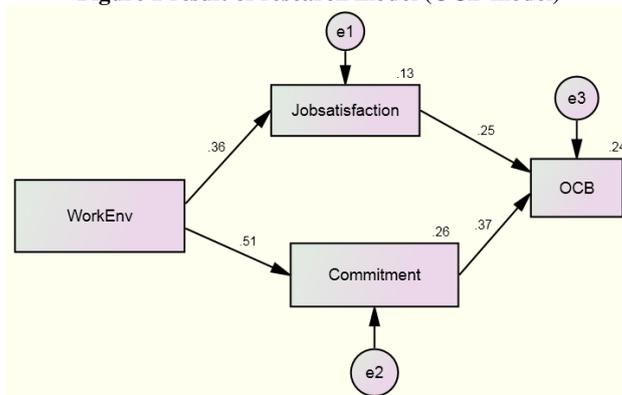
Tabel 1: Estimation output of OCB model

			Estimate	Satandardized	S.E.	C.R.	P	Label
Commitment	<--	WorkEnv	.523	.507	.070	7.460	***	par_1
Jobsatisfaction	<--	WorkEnv	.339	.355	.070	4.826	***	par_2
OCB	<--	Commitment	.294	.375	.071	4.173	***	par_3
OCB	<--	Jobsatisfaction	.217	.254	.076	2.835	.005	par_4

From the tabel above, all variable are significantl affected directly and indirectly.

HYPOTHESIS ANALYSIST

WORK ENVIRONTMENT ON JOB SATISFACTION

The results showed that the work environment significantly affects job satisfaction. The work environment in telecommunication industry has been conducive. Facilities and equipments that support the jobs, a clear and written job procedures will facilitate employees to finishing their work.   A good communication climate makes employees have a social interaction with superiors and co-workers. Fair treatment and enforced regulations and firmly to any person will make employees feel valued and make employees have a fair chance of promotion.

Based on the research results, work environment variables proved to be antecedent of internal auditors job satisfaction. Conducive work environment will cause a physical pleasure and satisfaction with employee's job. Job satisfaction is an accumulation of feelings and attitudes of individuals in the organization by comparing what is expected and what is received by the employees from the organization.

Internal auditors have all amunities that they needs to finished their jobs, they feel comfortable with communication climate. Organization support employee with fair treatments, and procedures, rules that easy to understood. If goals and objectives were well communicated and understood, it help internal auditors to focused and work towards the achievement of the set targets. A condusive work environment resulting in positive effect on internal auditors job satisfaction.

WORK ENVIRONTMENT ON ORGANIZATION COMMITMENT

The results showed the working environment significantly affect commitments. A good working environment is a working environment that can make employees feel comfortable and secure with their job and facilitate employees in completing their work. In a conducive work environment, employee will trust to the organizational values, believing that they can achieve the organization goals, and believe that they have taken the right decision to join the organization. Although internal auditors have role with high demands, such as the time in completing employment targets, the accuracy of the results of the examination (audit), etc. but due to working in a conducive work environment remains internal auditors to have a high commitment to the organization. Internal auditors still holds the principles and values by not ignoring the code of ethics and professional responsibility, and loyal to the organization. The results of this study proved that the work environment is an antecedent of internal auditor organizational commitment

JOB SATISFACTION ON ORGANIZATIONAL CITIZENSHIP BEHAVIOR (OCB)

Job satisfaction significantly affect organization behavior of internal auditor. One of the indicators of job satisfaction is a good relationship with co-workers; this relationship shows that there is awareness among internal auditors as an example: helping another auditor who has difficulty in completing the work or duties. These things do not exist in the official rules of company. Employee who has job satisfaction will voluntarily help his co-workers. The behavior is included in the organizational

citizenship behavior known as other oriented. In response to job satisfaction, internal auditors will exhibit OCB even have to do extra effort without asking any return from the organization. Internal auditors satisfied with their jobs and career potition will feel they are adequately appreciated. They more likely to go above and beyond their job description, they will voluntarily working extra when called for and contributing at optimum level.

ORGANIZATION COMMITMENT ON ORGANIZATIONAL CITIZENSHIP BEHAVIOR (OCB)

Organization commitment significantly affect organization behavior of internal auditor. Commitment encourages employees to voluntarily engage in the organization and have an intention to be member of organization for long term. This can encourage the emergence of OCB behavior-organization oriented. With the commitment, employees being bound and loyal to the organization. Internal auditor who has high level of organization commitment can easily accept the organizational goals and values of the organization. Thus, will exhibit a strong OCB such as high employment initiative, other oriented and organizqtion oriented. Internal auditor willing to work long hour (over time), take on additional responsibilities, like volunteering for projects and leeding committees. Those are manifestation of their commitment to the organization. Based on the result of this research it is prooved that internal auditor organizational commitment affected organizational citizenship behavior.

CONCLUSION

This study is analyzing the work environment, job satisfaction, and commitment in enhancing the organizational citizenship behavior of the internal auditor in Indonesia telecommunication industry. A conducive working environment will have a positive impact on job satisfaction and organizational commitment. Employees will feel comfortable and confident with the organization safe with their job. If employees satisfied with their work, they want to support the goals, objectives and maintain their membership in the organization. The work environment is antecedent of job satisfaction and commitment variables. Job satisfaction and commitment have a positive impact on organizational citizenship behavior. Employees who are satisfied with the job and organization are tends to perform extra roles for the organization's benefit. High organizational commitment encourages employees exhibit a strong OCB such as high labor initiative, concerned about a co-worker in the organization interests, and prioritize the organization concerned. Work environment, job satisfaction, and organizational commitment are important in developing the behavior of OCB.

RECOMENDATION

This study prooved that work environtmen is the antecedent of job satisfaction and organization commitment. Organizatiton must provide comfortable work space, good communication climate, fair treament, rules and procedures that clear and easy to understood.
The Company may not require employees to work hard without regard to their welfare. Organization periodically evaluate the work environment includes the physical work environment and non-physical. In order to prevent a decrease of job satisfaction and decrease organization commitment.
In order to increase employee job satisfaction, the organization must be selective in recruitment, selection and placement of employees so that employees get the job according to competence. Organization should implement fair compensation and promotion opportunity based on performance and competence. Promote internal auditors who work hard.
Organizational commitment reflects an employee emotional attachment to organization. To increase organizational commitment organization should create desirable organization culture. Encourage employee performance in achieving goals. Employees who feel that they are contributors to organization goals may feel greater ownership of their work. Manager should rewarding internal auditors performance and loyalty, so they know their work is appreciated.
Organizational citizenship behavior can be fostered by providing the opportunity for employees to be more involved in the activities of organizations such as the provision of new responsibilities, new jobs. Managers let employees to take their own decisions in order to foster positive initiatives in the works. Let internal auditors make their own auditing schedule appropriate with organization time line. in that way employee will give their best work beyond organization expectation.

IMPLICATION

This study contributes in assessing the factors that increase the organizational citizenship behavior of internal auditor. Organization should enhance empowering internal auditor through work environtment. There should be a regular evaluation of work environment to monitor and evaluate physical work condition, communication climate, and how fit rules and procedures with organization strategies. This is aimed at enhancing internal auditor psychological empowerment and performance. Competence based performance appraisals should be introduced and implemented expeditiously. Employees should be sensitized about their roles, key result areas, competences and expected performance output.
For the organization, company should provide necessary facilities, conducive work environment and take actions for employee welfare to improve job satisfaction and organizational commitment. It is believed that job satisfaction and organizational commitment results in organizational citizenship behavior (OCB), both encourages employees' voluntary involvement with the organization, and create personal goals that align with organizational goals.
This study have proved that work environment can predict internal auditors job satisfaction and organiszation commitment. Job satisfaction and organizational commitment can predict internal auditors organizational citizenship behavior. The impact of OCB is that the organization will gain a loyal and an oriented employees, so their work will increase organization performance and competitive advantage. anagers are responsible for understanding what motivate job satisfaction, organization commitment and creating conducive work environment.

This study could contribute on human resources strategies and policy. The results, however, could not be generalized to all internal auditors in Indonesia telecommunication industry since the study was conducted in Jakarta only.

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