



## *Trust Mediation on Organizational Commitment and Knowledge Sharing Relationship among Auditors*

### **Peran Kepercayaan dalam Hubungan Komitmen Organisasi dan Knowledge Sharing pada Auditor**

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#### Abstract

*This study aims to examine the effect of organizational commitment on knowledge sharing with trust as a mediating variable. This topic is important because auditors' knowledge-sharing behavior plays a significant role in supporting audit quality, while the relationship between organizational commitment and knowledge sharing remains inconsistent in prior studies. This study employed a survey method involving 68 auditors in Indonesia. The data were analyzed using Structural Equation Modeling (SEM) with WarpPLS 7.0. The results show that organizational commitment has a negative effect on knowledge sharing, but the effect becomes positive when mediated by trust. These findings indicate that trust plays an important role in strengthening the relationship between organizational commitment and knowledge-sharing behavior. This study contributes to the literature on auditors' knowledge sharing by explicating the ex-ante factors.*

Penelitian ini bertujuan untuk menguji pengaruh komitmen organisasi terhadap *knowledge sharing* dengan kepercayaan (*trust*) sebagai variabel pemediasi. Topik ini penting diteliti karena perilaku *knowledge sharing* auditor berperan dalam mendukung kualitas audit, namun hubungan antara komitmen organisasi dan *knowledge sharing* masih menunjukkan hasil yang tidak konsisten. Penelitian ini menggunakan metode survei dengan partisipan sebanyak 68 auditor di Indonesia. Data penelitian diolah menggunakan *structural equation modeling* (SEM) dengan alat analisis WarpPLS 7.0. Hasil penelitian menunjukkan bahwa komitmen organisasi berpengaruh negatif terhadap *knowledge sharing*, namun berpengaruh positif ketika dimediasi oleh *trust*. Temuan ini menunjukkan bahwa kepercayaan menjadi faktor penting dalam memperkuat hubungan antara komitmen organisasi dan perilaku *knowledge sharing*. Penelitian ini berkontribusi memperluas literatur mengenai *knowledge sharing* auditor, khususnya dari sisi faktor *ex-ante*.

## INTRODUCTION

The development of information and communication technology, along with the increasing competition in the industrial world, places a great emphasis on understanding organizational competitiveness. Knowledge is one of the core resources of an organization that is important to pay attention to (Lee and Hong, 2014). Knowledge can facilitate business decision-making, quality strategy, and competitive enhancement (Rajak et al., 2016). The knowledge possessed by employees can be used as a business strategy thru knowledge management and knowledge leverage (Ross et al., 1998). In line with what Sharma et al. (2012) stated, good knowledge management is a determinant of organizational effectiveness and performance. This shows that knowledge management among employees creates continuous learning in the business world, communication management, innovation, core competencies, efficient knowledge management, and intangible assets for business advancement (Rajak et al., 2016). Meanwhile, an important foundation in effective knowledge management is knowledge sharing, also known as knowledge sharing (Sharma et al., 2012).

Knowledge sharing is an important part of organizations because it can influence the effectiveness and performance of both the private and public sectors, including in the audit environment (Argote et al., 2000; Silvi and Cuganesan, 2006; Quigley et al., 2007). Knowledge sharing provides a competitive advantage that enhances the organization's ability to meet diverse and rapidly changing customer demands (Kim and Lee, 2006). In addition, knowledge sharing is also considered capable of enhancing the effectiveness, efficiency, and integrity of the audit process in large public accounting firms (Vera-Muñoz et al., 2006). Auditors are often assigned to various and diverse tasks, so their knowledge and expertise regarding the audit environment, audit processes, and client activities and operations are not evenly distributed within the audit team. Therefore, auditors need to share their knowledge and expertise about trends in the industry, including accounting issues, audits, and other rules and standards, as this can impact the execution and results of the audit later on (Vera-Muñoz et al., 2006). However, employees may refuse to share knowledge due to concerns that such actions could reduce their chances of promotion and that these actions require time and energy that cannot be compensated (Bock et al., 2005). Furthermore, the literature on knowledge sharing indicates that the motives and factors driving knowledge sharing behavior are still difficult to understand comprehensively and in detail (Holste and Fields, 2010; Wang and Hou, 2015; Chung et al., 2016).

Previous research has attempted to identify behaviors that influence knowledge sharing and its benefits in improving organizational performance, especially for auditors (Vera-Muñoz et al., 2006; Duh et al., 2020). Vera-Muñoz et al. (2006) explored factors that can enhance or hinder knowledge sharing behavior in public accounting firms and proposed directions for further research on knowledge sharing for auditors. Meanwhile, Duh et al. (2020) found empirical evidence that in audit firms, knowledge sharing is positively related to audit quality, and the higher the level of knowledge sharing among auditors, the greater the improvement in audit quality and efficiency. Therefore, further research is needed on the factors that can encourage auditors to engage in knowledge sharing within their environment. In line with what Amayah (2013) stated, empirical evidence regarding the main determinants of knowledge sharing attitudes is still inadequate.

Kwon and Banks (2004) and Biswas and Bhatnagar (2013) explain that organizational commitment can encourage individual behavior tendencies to align with organizational goals. This allows the impact of organizational commitment in encouraging knowledge-sharing behavior to be undeniable. Moreover, from a personal perspective, the level of individual trust in the organization can encourage information openness that has a positive impact on the organization (Gibson et al., 2012). Thus, it is possible that high organizational commitment can trigger a much greater tendency for trust, thereby encouraging broader information openness, which needs to be further identified. Therefore, this research fills the gap in previous studies by investigating the mediating effect of trust on the relationship between organizational commitment and knowledge sharing. This study uses a survey method with auditor participants from Public Accounting Firms in Indonesia. The research data will be processed using Structural Equation Modeling (SEM) with WarpPLS 7.0. This research starts from the possibility that organizational commitment does not always consistently enhance auditors' knowledge-sharing behavior, thus requiring another factor to strengthen that relationship, one of which is trust. Trust is seen as capable of creating a sense of security and comfort for auditors in knowledge sharing, experience, and information with colleagues. Thus, this research contributes to several

aspects. First, this research expands the literature on management control by explaining efforts to encourage knowledge sharing from both organizational and individual perspectives simultaneously. Second, this research complements previous studies on knowledge sharing in the field of auditing, which mostly review it from an ex-post perspective, such as the impact of knowledge sharing on audit performance and quality, by examining ex-ante factors that can influence auditors' knowledge sharing behavior. Third, practically, this research is expected to be a consideration for regulators and management in designing policies or work environments that can encourage knowledge-sharing behavior to support the improvement of audit performance and quality.

### **Knowledge Sharing**

Knowledge sharing is valuable in enhancing intellectual capital, which plays an important role in the success of an organization (Ozlen, 2015). Knowledge sharing provides employees with access to relevant information, enabling them to build and utilize knowledge networks within the organization (Hogel et al., 2003). In an auditor environment, knowledge sharing becomes a source of information and can enhance knowledge, skills, ideas, and attitudes (Kumar and Ganesh, 2009). Knowledge sharing can help auditors complete audit assignments on time and facilitate learning among auditors, allowing them to respond more quickly to audit tasks and reduce effort in addressing specific issues within the audit (Duh et al., 2020).

### **Organizational Commitment and Knowledge Sharing**

Organizational commitment describes employees' commitment to the organization, as well as employees' identification with the organization's values and goals (Porter et al., 1974; Chiang et al., 2011), which will then guide employees to engage with the organization's values and objectives (Williams and Hazer, 1986). Organizational commitment can lead to lower employee turnover, increase employee motivation at work, foster organizational love behavior, and organizational support, thereby providing the organization with greater backing in its endeavors (Kwon and Banks, 2004; Biswas and Bhatnagar, 2013). Putti et al. (1990) identified organizational commitment as a potential factor that encourages effective communication within the organization. This indicates that the higher the level of organizational commitment by auditors, the more auditors will strive to achieve and realize the values and goals of the organization (Vera-Muñoz et al., 2006). The assignment of auditors within the team varies, so the auditors' knowledge of the audit process and environment is not evenly distributed, which necessitates auditors to share their knowledge and expertise to avoid negatively impacting the implementation and results of the audit later on (Vera-Muñoz et al., 2006). If the implementation and results of the audit do not proceed as expected, it will undoubtedly have a negative impact on the organization. Therefore, in order to realize the values and goals of the organization, auditors who are committed to the organization will voluntarily take actions that can benefit and add value to their work, such as knowledge sharing. Thus, the proposed hypothesis is:

H1: Organizational commitment has a positive effect on knowledge sharing.

### **Trust and Knowledge Sharing**

Trust can be defined as a psychological state of a person who voluntarily accepts vulnerability or risk due to positive expectations regarding the intentions or behaviors of others (Rousseau et al., 1998). The higher the level of trust, the more it will result in positive attitudes, increased cooperation, reliable performance, and other significant benefits within the organization (Dirks and Ferrin, 2001). The presence of trust will foster a sense of confidence, thereby reducing uncertainty and leading to better decision-making. With a high level of trust, auditors will voluntarily share information and knowledge with the audit team, resulting in an even distribution of the information and knowledge possessed by the auditors. This is in line with what Gibson et al. (2012) stated, that a high level of trust between two parties will lead to better openness and information sharing. Therefore, the proposed hypothesis is:

H2: Trust has a positive effect on knowledge sharing.

### **The Role of Trust as a Mediator in the Relationship Between Organizational Commitment and Knowledge Sharing**

Trust plays an important role in mediating the relationship between variables. Trust can mediate the relationship between organizational commitment and knowledge sharing (Vera-Muñoz et al., 2006). Trust can arise from communication, promises, commitments, and expectations (Flores and Solomon, 1998). Organizational commitment can enhance auditors' trust in the organization, leading

to lower auditor turnover, motivating auditors, and fostering auditors' love for their work (Kwon and Banks, 2004). It also affects their involvement in the organization (Allen & Meyer, 1996; Ghazzawi, 2008; Tuna et al., 2011), so employees will voluntarily work toward the organization's goals due to a sense of security that their actions are supported by the organization (Kahn, 1990), which in turn builds auditors' trust in the organization. A sense of security and a high level of trust in the organization will encourage auditors to prioritize teamwork by knowledge sharing to achieve audit goals and avoid negative impacts from the audit process and results. Therefore, this study predicts that trust plays a mediating role in enhancing the relationship between organizational commitment and knowledge sharing. Therefore, the proposed mediation hypothesis is:

H3: Organizational commitment positively affects knowledge sharing and is mediated by trust.

## RESEARCH METHOD

### Data Collection

This research uses a survey method with participants consisting of auditors from Public Accounting Firms in Indonesia. The questionnaire distributed to participants will first undergo a content validity check and a pilot test. The pilot test is conducted to examine a small portion of the population to determine whether the content of the questionnaire is sufficiently understood (Hartono, 2011). After the pilot test, the questionnaire is then distributed online to the participants. Data analysis in this study uses Structural Equation Modeling (SEM) with WarpPLS 7.0. The determination of the sample size follows Cohen (1992) with consideration of statistical power and effect size. With a maximum of 3 arrows pointing to a construct and an expected significance level of 5% with a minimum expected R-Square value of 0.5 – 0.2, the required sample size is approximately 38 – 59 samples.

### Variable Measurement

This study uses organizational commitment as the independent variable, trust as the mediating variable, and knowledge sharing as the dependent variable. Organizational commitment is measured using 6 items adapted from Meyer et al. (1993). The trust variable is measured using 6 items adopted from Hartmann and Slapnicar (2009), Read (1962), and Robinson and Rousseau (1994), adjusted to fit the research objectives. Meanwhile, the knowledge sharing variable was measured using 3 items adapted from Chiang et al. (2011) and developed according to the research context. All variables were measured using a 1–5 Likert scale, ranging from 1 = strongly disagree to 5 = strongly agree.

## RESULTS AND DISCUSSION

### Research Participants

This research is a quantitative study with 68 auditors working in Government and Public Accountant Offices as respondents. The research data were processed using Structural Equation Modeling (SEM) with WarpPLS 7.0. The characteristics of the participants can be seen in Table 1.

**Table 1. Demographic Characteristics of the Sample**

Description	Category	Frequency	%	Total Frequency	Total %
Gender	Male	31	46%	68	100%
	Female	37	54%		
Age	20–29 years	30	44%	68	100%
	30–39 years	12	18%		
	40–49 years	14	21%		
	50–59 years	12	18%		
Work Experience	Less than 5 years	39	57.35%	68	100%
	5–10 years	22	32.35%		
	More than 10 years	7	10.29%		

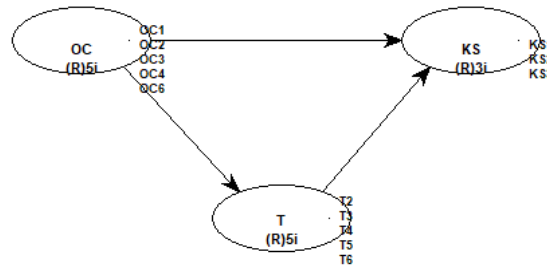
Source: Processed Data, 2026

This research examines the influence of organizational commitment on knowledge sharing mediated by trust. This research proposes 3 (three) research hypotheses to be tested using WarpPLS 7.0. The following are the proposed research hypotheses:

- H1: Organizational commitment has a positive effect on knowledge sharing
- H2: Trust has a positive effect on knowledge sharing
- H3: Organizational commitment has a positive effect on knowledge sharing and is mediated by trust.

**Measurement Model**

Based on Figure 1, the construct of this research has three latent variables. Namely, Organizational Commitment, Trust, and Knowledge Sharing. The independent variable in this study is Organizational Commitment, the mediating variable is Trust, and the dependent variable is Knowledge Sharing.



**Figure1. Measurement Model**

**Preliminary Analysis**

The analysis in this study uses SEM-PLS (Structural Equation Modeling-Partial Least Square) with the WarpPLS 7.0 program. Multivariate analysis is the application of statistical methods to analyze several research variables simultaneously (Sholihin and Ratmono, 2013). The measurement of research variables is conducted by testing convergent validity and discriminant validity. In the convergent validity test, the rule of thumb that can be used is factor loading > 0.7, communality > 0.5, and average variance extracted (AVE) > 0.5 (Chin, 1995 in Hartono, 2011). Several indicators with loading below 0.5 were removed (Hair et al., 2013). Meanwhile, some items with loading between 0.5–0.7 were retained to meet the construct content validity (Hair et al., 2013). The AVE values of each variable show values above 0.5. With this, the convergent validity for each variable has been met.

**Table 2. Combined Loading and Cross Loading**

	OC	T	KS	SE	P value
OC1	<b>0.860</b>	0.375	-0.071	0.091	<0.001
OC2	<b>0.548</b>	-1.006	0.454	0.101	<0.001
OC3	<b>0.596</b>	-0.457	0.438	0.100	<0.001
OC4	<b>0.874</b>	0.127	-0.274	0.091	<0.001
OC6	<b>0.838</b>	0.466	-0.249	0.092	<0.001
T2	-0.254	<b>0.866</b>	-0.163	0.091	<0.001
T3	-0.032	<b>0.845</b>	-0.131	0.092	<0.001
T4	0.162	<b>0.838</b>	0.226	0.092	<0.001
T5	-0.033	<b>0.535</b>	-0.150	0.102	<0.001
T6	0.154	<b>0.838</b>	0.170	0.092	<0.001
KS1	0.014	-0.045	<b>0.801</b>	0.093	<0.001
KS2	-0.188	0.059	<b>0.895</b>	0.090	<0.001
KS3	0.193	-0.021	<b>0.815</b>	0.093	<0.001

Source: Output of WarpPLS data processing, 2026

**Table 3. Latent Variable Coefficient**

	OC	T	KS
R-squared		0.575	0.407
Composite reliability	0.866	0.893	0.876

Cronbach's alpha	0.802	0.846	0.787
Average variances extracted	0.572	0.631	0.702
Full collinearity VIFs	2.568	2.771	1.301

Source: Output of WarpPLS data processing, 2026

The rule of thumb for composite reliability is expected to be 0.7 or higher, and AVE 0.5 or higher (Chin, 1995 in Hartono, 2011). The results in Table 3 show that the values of composite reliability, Cronbach's alpha, and AVE have met the requirements. Cronbach's alpha and composite reliability can be used to assess the reliability of a construct by measuring the lower bound of the construct's reliability value, which, according to the rule of thumb, should be greater than 0.7 (>0.7). Table 3 shows that the values of Cronbach's alpha and composite reliability for each indicator of the latent variable are greater than 0.7 (>0.7), thus meeting the reliability assumption.

**Table 4. Correlation Among Latent Variables**

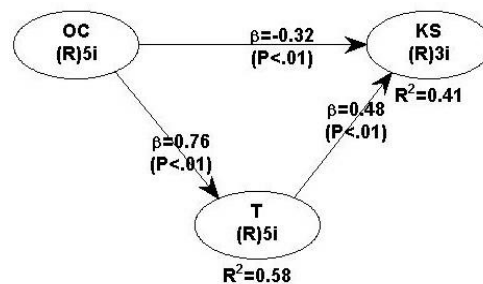
	OC	T	KS
OC	<b>(0.756)</b>	0.730	-0.065
T	0.730	<b>(0.794)</b>	0.278
KS	-0.065	0.278	<b>(0.838)</b>

Source: Output of WarpPLS data processing, 2026

Table 3 explains that the square root of AVE (in Table 4, shown in the diagonal column and enclosed in parentheses) has a higher value than the correlation between latent variables found in the columns other than the diagonal column, indicating that discriminant validity has been met.

### Structural Model

Figure 2 shows the structural model of this research.



**Figure 2. Structural Model**

The research model will be considered fit when the p-value for APC and ARS is less than 0.05 or significant, and the AVIF (variance inflation factor) value is less than 5 (Sholihin and Ratmono, 2020). Table 4 shows significant APC and ARS values at <0.001 and <0.01 and an AVIF value below 5, which means that this research model is fit and supported by the data.

**Table 5. Indikator Model Fit & P Values**

APC=0, 519, P<0,001

ARS= 0,491, P<0.001

AVIF=1,067, Good if < 5, ideally <= 3.3

Source: Output of WarpPLS data processing, 2026

This study indirectly examines the relationship between organizational commitment and knowledge sharing with trust as a mediating variable. Hypothesis testing is conducted by examining the significance, which is the p-value. If the p-value < 0.01, it is significant at the 1% level, and if p < 0.05, it is significant at the 5% level. The interpretation of a positive path coefficient indicates that the independent variable has a positive effect on the dependent variable. The interpretation of a negative path coefficient indicates that the independent variable has a negative effect on the dependent variable. Hypothesis set 1 predicts a positive influence of organizational commitment on knowledge sharing. Hypothesis set 2 predicts a positive influence between trust and knowledge sharing. Meanwhile,

hypothesis set 3 predicts a positive relationship between organizational commitment and knowledge sharing with trust as the mediating variable. The results are shown in Table 6.

**Table 6. Hypothesis Testing**

Path	Path Coefficient	P Values	R-Squared
OC – KS	-0.321	<0.002	0.407
OC – T	0.759	<0.001***	0.575
OC – T – KS	0.361	<0.001***	0,407

Source: Output of WarpPLS data processing, 2026

Note: OC=Organizational Commitment, T=Trust, KS= Knowledge Sharing, \*\*\* p<0,001.

Table 6 shows the results of the hypothesis testing in this study. Organizational commitment has a negative influence on knowledge sharing with a path coefficient of -0.321 and p values <0.002. Although the results show a significant influence, it contradicts the predictions of this study, so hypothesis 1 is rejected. Organizational commitment has a positive influence on trust with a path coefficient of 0.759 and p values <0.001, thus hypothesis 2 is accepted. The indirect effect shows a mediating effect of trust on the relationship between organizational commitment and knowledge sharing, with a path coefficient of 0.361 and p value <0.001, hypothesis 3 is accepted.

**Discussion**

The findings of the study indicate that organisational commitment has a negative effect on knowledge sharing, but it has a positive effect when mediated by trust. This study provides a new perspective regarding the antecedents that can improve auditors’ knowledge-sharing behaviour. However, the research findings suggest that organisational commitment is not always conducive to the auditors’ knowledge sharing. In fact, its influence can be negative in some conditions. Auditors’ commitment to the organisation is rising; this does not mean that they will be more willing to share the knowledge and skills they have with their fellow colleagues (Aruoren, 2023). Auditors who are highly committed may view the knowledge they hold as a personal asset or a competitive advantage in their work. According to Guo et al. (2024), people may engage in knowledge-hiding behaviour when they think that knowledge sharing may reduce their value or position at work. Ultimately, this can endanger their chances of promotion in the organisation. Therefore, to maintain their position, reputation and professional value in the organisation, auditors are more conservative or selective in the information they share. This condition can be related to the socio-cultural characteristics of Indonesian society.

According to Mangundjaya (2013), Indonesian society is individualistic; that is, people tend to put their own interests above the group’s interests. This tendency can promote a more self-interest-oriented person, including in the preservation of the knowledge they have as a form of protection for their personal or career interests. Besides, the short-term orientation of individuals makes them look at the immediate benefits gained instead of the long-term benefits for the organisation as a whole (Mangundjaya, 2013). Thus, the findings of the research are different from the previous studies. The differences in socio-cultural conditions between Indonesia and the countries in the previous studies may be the cause. It is worth mentioning that culture is something dynamic and can influence individual behaviour in organisations (Mangundjaya, 2013).

However, the results of this study also show that the effect of organisational commitment on knowledge sharing is positive if mediated by trust. Trust plays a significant mediating role in the relationship between organisational commitment and knowledge sharing (Vera-Muñoz et al., 2006). (Flores & Solomon, 1998) Trust can be built by means of communication, commitment, promise fulfilment and expectations in work relationships. Organisational commitment can enhance auditors’ trust in the organisation, which in turn reduces turnover intention, increases work motivation, and develops auditors’ love for their work (Kwon & Banks, 2004). Furthermore, the level of individual involvement in the organisation is influenced by organisational commitment (Allen & Meyer, 1996; Ghazzawi, 2008; Tuna et al., 2011). Therefore, auditors will voluntarily contribute to the organisation’s objectives, feeling confident that their actions are supported by the organisation (Kahn, 1990). This situation then builds the trust of the auditors in the organisation. When there is mutual trust between auditors and between auditors and the organisation, auditors feel safer, valued, and not

worried that the knowledge shared will be misused or harm them. This condition creates psychological safety that encourages individuals to be more open in knowledge sharing, experience, and skills with colleagues (Staneiu, 2022). Moreover, trust can decrease the fear of losing personal value in knowledge sharing, which will make individuals more willing to share knowledge (Renzl, 2008). People are likely to share knowledge when they feel that sharing does not result in adverse consequences to them (Yang et al., 2023). Thus, auditors will be more motivated to prioritise teamwork by sharing insights, audit experiences, or important information to achieve audit objectives and avoid negative impacts from the audit process or results.

That means trust is a key factor that links the relationship between organisational commitment and knowledge sharing. Auditors who are committed and supported by a trustworthy work environment will be more encouraged to share knowledge for the common good and will improve organisational performance. The results of this study are supported by the research of Sartika and Rijanti (2025) and Lee (2024), which states that organisational trust, including trust in supervisors, can increase organisational commitment and also encourage behaviour to share knowledge in the organisation. Also, these results are consistent with Xie et al. (2024), who support the hypothesis that commitment is not a direct cause that automatically results in knowledge sharing, as the organisation still has the behaviour of knowledge hiding. Therefore, there must be mediating or moderating variables that can reinforce the relationship so that knowledge-sharing behaviour can be formed more effectively. Based on these results, this study provides a new perspective that improving auditors' knowledge sharing behaviour is not enough through strengthening the organisational commitment alone, but also needs to develop a trust culture inside the organisation. To encourage auditors to share their knowledge, experiences, and information with their colleagues, organisations need to build open, supportive, and respectful working relationships.

## CONCLUSION

The results of this study indicate that organisational commitment does not have a direct positive effect on auditors' knowledge sharing behaviour. Organisational commitment negatively affects knowledge sharing even in some circumstances, because auditors tend to hold their knowledge as personal assets or competitive advantages within the organisation. But the effect is positive when it is mediated by trust. Trust can create a sense of security, comfort, and appreciation, so that auditors are not worried that the information they share will be detrimental to them. These findings suggest that the relationship between organisational commitment and knowledge sharing is neither always linear nor positive, but is subject to psychological and social factors such as trust. Furthermore, this study also contributes to the literature of knowledge sharing in the context of the auditing profession in Indonesia by considering the existence of knowledge hiding behaviour and cultural characteristics, which are likely to be self-interest-oriented.

## SUGGESTION

For people to be comfortable with knowledge sharing, organisations need to foster a work culture based on trust, openness, and mutual respect. Future studies are suggested to consider knowledge hiding behaviour and other variables, such as psychological safety and organisational culture, in the analysis of the factors affecting knowledge sharing.

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