

## **THE EFFECT OF GENDER, ETHICAL AWARENESS, AND LOCUS OF CONTROL ON AUDITOR BEHAVIOR IN CONFLICTSITUATIONS**

**(Empirical Study at The Public Accountant Office (KAP) of South Jakarta)**

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### **ABSTRACT**

*The aim of the study is to provide empirical evidence of the influence of gender, ethical awareness, and locus of control on auditor behavior in conflict situations. This type of research is quantitative descriptive. The population in this study is the auditor who works in the Public Accountant Office (KAP) in the South Jakarta area which is affiliated in the directory of the Indonesian Institute of Certified Public Accountants (IAPI 2017). The sample used in this study is the auditor, amounting to 60 respondents. Data is collected by distributing questionnaires by convenience sampling method. The collected data was analyzed using multiple linear regression through the SPSS version 22.0 program. The results of the research conducted based on the t-test show that gender has a significant effect on auditor behavior in facing conflict situation. Ethical awareness has significant influence on auditor behavior in conflict and locus of control has a significant effect on auditor behavior in facing conflict situation. The results of research conducted based on the F test, simultaneously gender, ethical awareness, and locus of control affect the behavior of auditors in facing conflict situation.*

*Keywords: Gender, Awareness of Ethic, Locus of Control, and behavior of auditor in an audit conflict situations*

### **1. INTRODUCTION**

Public accountant has a unique position compared to other profession. This profession is based on the trust of the society or public to provide professional services to interested parties, both internal parties, namely management, and external parties, namely creditors, investors and so on. The auditor is going to be faced with some problem, as results in an auditor having two conflicting choices and causing conflict. An auditor who has a profession as service provider auditing financial statements, having many conflicts at work, this relates to the position of the auditor as an independent auditor, the independent attitude of the auditor often creates conflict with the interested client because the auditor is employed and paid by the client. As Hidayat and Handayani (2010:89) say locus of

control merupakan persepsi seseorang terhadap siapa yang menentukan nasibnya. Penentuan persepsi ini sangat mempengaruhi bagaimana auditor berperilaku. Locus of control membantu akuntan publik untuk menghadapi lingkungan kerja dan menyelesaikan suatu pekerjaan.

In the current phenomenon, there are many problems that can bother integrity and independence of auditor. In examining client's financial statements and giving opinions, as an auditor sometimes he or she experiences a pressure in the form of client requests that can interfere with the integrity and independence of an auditor. In addition to this the auditor's behavior also influences the presence of gender, ethical awareness and locus of control when the auditor makes a decision which is considered as a problem that can bother auditor's independence and can cause a conflict.

In auditing the financial statements conducted by the auditor so that the existence of these findings clearly ignores the existence of honesty and correctness of the financial statements made by the auditor. Based on background and result of previous studies, that showed different results so it makes interesting in conducting same research based on different data. As a result, the researcher will conduct a study entitled "The Effect of Gender, Ethical Awareness and Locus of Control on Auditor Behavior in Conflict Situations (Empirical Study at the Public Accountant Office (KAP) of South Jakarta)".

#### **Formulation of the problem**

1. Does gender influence auditor's behavior in conflict?
2. Does ethical awareness affect auditor's behavior in conflict?
3. Does the locus of control affect auditor's behavior in conflict?
4. Do gender, ethical awareness and locus of control influence auditor's behavior in conflict?

## **2. RESEARCH METHODOLOGY**

### **Type of Research**

In this study the authors used quantitative research, that emphasizes numerical data (numbers) processed by statistical methods.

### **Research Location**

In this study the authors conducted research at a Public Accountant Firm located in the South Jakarta.

### **Variables and Measurements**

The dependent variable used in this study is auditor behavior in conflict and as for indicators that are used to measure the auditor's behavioral variables in conflicts are pressure from the client, compliance with applicable ethics, and the workplace environment.

The independent variables in this study are: gender, ethical awareness, and locus of control.

### **Population and Sample**

According to Sugiyono (2014: 115) the definition of population is a generalization area consisting of objects or subjects, which have certain qualities and characteristics determined by researchers to study and then draw conclusions. The total number of registered public accounting firms in South Jakarta is 75 offices. (IAPI, 2017).

The sampling method used is the non-probability method. The sample in this study was

7 (seven) Public Accounting Firms (KAP) located in the south Jakarta.

### **Data Collection Techniques**

The data used in this study are primary data. Primary data used in this study were the results of filling out the questionnaire by respondents, namely Auditors who worked at the Public Accountant Office (KAP) in South Jakarta.

## **3. RESEARCH RESULTS AND DISCUSSION**

### **Description of Respondents by Gender**

Based on the Test Results Table Description of Respondents by Gender shows from gender, most respondents were male. The total number of respondent are 60 respondents, consist of 37 men with a percentage of 61.7% while 23 women with a percentage of 38.3%.

### **Description of Respondents by Age Level**

Based on the Test Results Table Description of Respondents by Age most respondents aged less than 35 years. The total number of respondent are 60 respondents, consist of 13 people aged less than 25 years with a percentage of 21.7%, 46 people aged 26 to 35 years with a percentage of 76.7%, and at least aged more than 36 to 55 years with 1 person with a percentage of 1.7%.

### **Description of Respondents Based on Education**

Based on the test results of table respondents description on education shows a total of 60 auditors can be seen that 8 respondents (13.3%) have D3, 47 respondents (78.3%) have S1, 4 respondents (6.7%) have S2 and 1 respondent (1.7 %) has S3. It means that the majority of auditors working in public accounting firms already have a fairly good education.

### **Description of Respondents Based on Working Experience**

Based on the test results table description of respondents based on working experience shows a total of 60 respondents can be seen that 48 respondents (76.7%) auditors who worked > 3 years, 2 respondents (3.3%) auditors who worked 1-3 years, 12 respondents (20.0%) auditors who worked <1 year. So it can be seen that the highest number of respondents was auditors who worked > 3 years.

### **Description of Respondents Based on**

**PROCEEDING**

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“The Impact of Artificial Intelligence on Accounting for Society 5.0”

**the Latest Position**

Based on the test results table description of respondents by last position indicates a total of 60 auditors. It can be seen that 7 respondents (11.7%) of latest position were senior auditors, 49 respondents (81.7%) of latest position auditors were junior auditors, 2 respondents (3.3%) latest position were partners, 1 respondent (1, 7%) latest position is supervisor, 1 respondent (1.7%) latest position is manager. So it can be seen that the highest number of respondents is junior auditors.

**Descriptive Statistical Analysis**

Based on descriptive statistics table states that 60 samples have gender variable with the minimum value is 24, the maximum value is 35, the mean value is 30.27 and the standard deviation is 3.172. The ethical awareness variable with the minimum value is 48, the maximum value is 60, the mean value is 54.65 and the standard deviation is 3.473.

The Locus of Control variable with the minimum value is 56, the maximum is 75, the mean is 63.65 and the standard deviation is 4.033. Auditor Behavior Variable in Conflict with the minimum value is 36, maximum is 50, mean is 42.25 and standard deviation is 3,182.

**Instrument Quality Test**

**1. Test Validity**

Based on the gender variable validity test results table (x1) if  $r \text{ count} > r \text{ table}$  is stated valid and if  $r \text{ count} < r \text{ table}$  is stated invalid. In this study the number of samples (n) to be tested are 60 respondents with a significant two-way level of 0.05 with the terms  $df = n-2$ , then  $df = 60 - 2 = 58$ , r table is obtained for 0.2542. From the statement above which has the highest validity is X1.3 that is 0.819 and the lowest validity is X1.6 that is 0.603.

Based on the ethical awareness validity test table (x2) if  $r \text{ count} > r \text{ table}$  is stated valid and if  $r \text{ count} < r \text{ table}$  is stated invalid. In this

study the number of samples (n) to be tested are 60 respondents with a significant two-way level of 0.05 with the terms  $df = n-2$ , then  $df = 60-2 = 58$ , the r table is 0.2542. From the statement above which has the highest validity is X2.5 that is 0.686 and which has the lowest validity is X2.1 that is 0.445. Based on the table of locus of control validity test (x3) if  $r \text{ count} > r \text{ table}$  is stated valid and if  $r \text{ count} < r \text{ table}$  is stated invalid. In this study the number of sample (n) to be tested are 60 respondents with a significant two-way level of 0.05. The terms of  $df = n-2$ , then  $df = 60-2 = 58$ , the r table is 0.2542. From the statement above which has the highest overall validity is the statement X3.9. that is 0.691 and which has the lowest validity is X3.11 that is 0.374. Based on the Test Table of Auditor Behavior Validity in Conflict (Y) if  $r \text{ count} > r \text{ table}$  is stated valid and if  $r \text{ count} < r \text{ table}$  is stated invalid. In this study the number of sample (n) to be tested are 60 respondents with a significant two-way level of 0.05 with the terms  $df = n-2$ , then  $df = 60 - 2 = 58$ , r table obtained 0.2542. From the statement above which has the highest validity is the statement Y.5 that is 0.612 and the other hand that has the lowest validity is the statement Y10.3 which is 0.541 and Y2 which is 0.541.

**2. Reliability Test**

Based on the Reliability Test Results Table, the Cronbach’s Alpha value of the gender variable is 0.886, the ethical awareness variable is 0.831 and the locus of control variable is 0.781 and the auditor behavior variable in conflict is 0.708. So it can be concluded that the statements in the questionnaire from all those variables are reliable because they have a Cronbach's Alpha value greater than 0.60. This shows that each item of statement used will be able to obtain consistent data, if this statement is submitted and it will get an answer that is relatively the same as the previous answer.

**Data Quality Test**

**1. Normality Test**

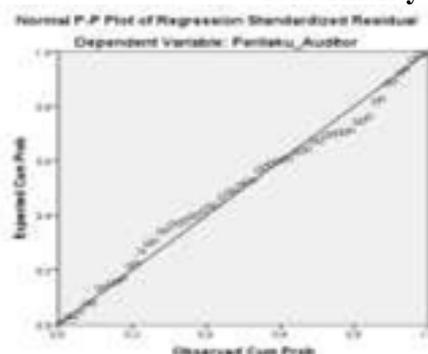


Figure P-Plot Normal Chart

Source: From processed data (2018)

Based on the normal P-P graph The plot in the picture above can be concluded that the points spread around the diagonal line, and the direction of its spread follows the direction of the diagonal line. Thus, the P-PP image shows that the regression model is fit to meet the normality assumption.

Based on the Normality Test Results Table statistically the data can show that the value of  $N = 60$  which means the number of sample taken is 60 sample, mean = 0.000000 which means the average value of sample  $x$  to approach the population mean  $\mu$ , and standard deviation = 2, 71029793. Most extreme differences are statistical values inkolmogorov-smirnov, consisting of positive at 0.085, negative at -0.069, and absolute which is the largest number at 0.085. Statistical test values of 0.085 and Asymp values. Sig (2-tailed) of 0.200, which shows greater than 0.05,  $0.200 > 0.05$  means that the residual data is normally distributed. The results of this statistical test are consistent with graph analysis which states that the regression model is normally distributed. It means that the regression model passes the normality test.

**2. Result of Multicollinearity Test**

Based on table of the multicollinearity test result in the tolerance and VIP columns, the following data are obtained:

- a. Tolerance calculation result generally shows that the independent variable has a tolerance value  $> 0.10$ . The tolerance values

on gender, ethical awareness and locus of control variables are 0.980, 0.976 and 0.996, respectively. The conclusion is that there is no correlation between independent variables, which means that the regression model does not have multicollinearity.

b. The VIP calculation results also show all independent variables have a VIP value of less than 10. Where is the gender variable with a VIP value of 1.021, ethical awareness with a VIP value of 1.025 and locus of control variable with VIP value 1,004. The conclusion is there is no correlation between independent variables or it does not have multicollinearity.

**3. Result of Heteroscedasticity Test**

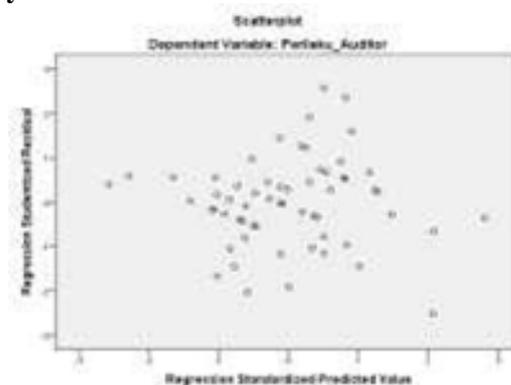


Figure of Scatterplots Graph Result of Heteroskedasticity Test

Source: Data from processed (2018)

From the figure, it can be seen that these points spread in a non-consecutive pattern below and above 0 on the y axis, so it can be concluded that there are no heteroscedasticity in the regression model.

**Hypothesis test**

**1. Multiple Linear Regression Analysis**

Based on the column Multiple Linear Regression Test Results column Unstandardized Coefficients sub column B, the results of

multiple linear regression analysis between gender, ethical awareness and locus of control of auditor behavior in conflict and obtained a regression equation. Based on the regression equation can be analyzed the effect of each independent variable namely Gender (x1), Awareness Ethical (x2), and Locus of Control (x3) Towards Auditor Behavior in Conflict (y) Is as follows:

- a. The value of the Gender regression coefficient (x1) is positive, which is equal to 0.304, It means that if there is an increase of 1 point then the Gender value rises into 0.304.
- b. The ethical awareness regression coefficient value (x2) is negative, that is - 0.222 means that if there is an increase of 1 point, the value of ethical awareness will decrease by 0.222.
- c. Locus of Control (x3) regression coefficient value is positive, which is equal to 0.264, it means that if there is an increase of 1 point, the Locus of Control value increases by 0.264.

## 2. Determination Coefficient Test (R<sup>2</sup>)

Based on the Determination Coefficient Test Results on table (R<sup>2</sup>) summary model in the Adjusted R square (Adjst R<sup>2</sup>). Adjusted R<sup>2</sup> value is the contribution of the effect of the independent variable on the dependen variable, and the rest is affected by other factors not examined. In this study, the Adjusted R Square value shows is 0.235, which means that 23.5% of the variations in auditor behavior in conflict can be explained by the three independent variables of the study, namely gender, ethical awareness, and locus of control. While remaining value is 77.5% (100% -23.5%) is explained by other variables or factors.

## Test t

Based on table of the T test results for testing partially independent variables and independent variables, is as follows.

### Hypothesis 1

T test results obtained the value of T calculated from the gender variable is 2.632 which is greater than the value of the table 2.00324, it means that H1 is accepted. While for a significant level of 0.011, it is smaller than 0.05, it means that H1 is also accepted. As a result that it can be concluded that gender (x1) has a significant effect on auditor behavior in conflict (y).

### Hypothesis 2

T test results obtained the value of the ethical awareness variable of -2.104 which is

greater than the value of T table 2.00324, it means that H2 is accepted. Assuming a negative value on T is ignored. A negative T-value indicates that ethical awareness has an opposite relationship with auditor behavior in conflict situations. While for a significant level of 0.040, less than 0.05, this means that H2 is also accepted. Then it can be concluded that ethical awareness (x2) has a significant effect on auditor behavior in conflict (y).

### Hypothesis 3

T test results obtained a value of the locus of control variable of 2.931 which is greater than the value of T table 2.00324, It means that H3 is accepted. While for a significant level of 0.005 less than 0.05, it means that H3 is also accepted. Then it can be concluded that the locus of control (x3) has a significant effect on auditor behavior in conflict (y).

## Test F

Based on table of the F Test Results, it can be seen that the value of F count is 7.057 > from F table 2.77 and the significant value is 0.000 <from 0.05. Then it can be concluded that H4 is accepted, namely gender, ethical awareness and locus of control affect auditor behavior in conflict.

## Results and Discussion

### 1. The Effect of Gender on Auditor Behavior in Conflict.

The results of research conducted by the author are seen t count is 2.632 and 2.00324. While the significance value is 0.011, it is smaller than 0.05. So the H1 hypothesis is accepted which means that gender significantly influences the auditor's behavior in a conflict situation.

### 2. The Effects of Ethical Awareness on Auditor Behavior in Conflict.

The results of research conducted by the author are seen t-count is -2.104 smaller than t-table value is 2.00324, assuming the negative value of t calculated is ignored.

While the significant value is 0.040 which value is smaller than 0.05 so the H2 hypothesis is accepted, which means that ethical awareness has a significant effect on auditor behavior in conflict.

### 3. The Effect of Locus of Control on Auditor Behavior in Conflict.

The results of research conducted by the author are seen t count value is 2.931 is smaller than the t table value is 0.2586. It has a

significance value of 0.005 whose value is smaller than 0.05. So H3 is accepted, which means that locus of control has a significant effect on auditor behavior in conflict. Based on the results of the third hypothesis, it can be concluded that an auditor who has a locus of control or a high center of control towards the organization can be seen from how he carried out his or her work. Thus the higher the locus of control possessed by an auditor, the behavior will be better and ethical, it is caused auditors, who can concentrate on having a locus of control will be more responsible and dare to take risks.

#### 4. The Effects of Gender, Ethical Awareness and Locus of Control of Auditor Behavior in Conflict.

Simultaneous test results show that gender, ethical awareness and locus of control affect the behavior of auditors in conflict. These results can be seen in the Simultaneous Significance Test table (Statistical Test F).

The behavior of an auditor when carrying out his audit duties and when maintaining its independence is strongly affected by gender, ethical awareness and locus of control. In a conflict situation, it is very instrumental in determining the behavior of an auditor, where he/she is experiencing pressure at the request of the client, whether the auditor will continue to maintain its independence by following the generally accepted rules, or the auditor violates the rules by following the client's request which can directly affect its independence, therefore apart from the above factors there are still many factors that can influence an auditor's behavior.

#### 4. CONCLUSION

The aim of the study is to analyze the effect of Gender, ethical awareness and locus of control on auditor behavior in conflict situations. Respondent of the study is 60 respondents to 7 (seven) Public Accounting Firm (KAP) in south Jakarta. Based on the data collected and testing that has been done with the Statistical Package

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for the Social Sciences (SPSS) multiple regression model version 22.0, the following conclusions are drawn:

1. The variable t-test results of x1 state that gender influences the auditor's behavior in conflict situations. It shows that by increasing the gender of male and female auditors in the Public Accounting Firm (KAP) which will improve the behavior of auditors in carrying out their duties in order to not causing conflict situations.
2. T-test results of variable x2 state that ethical awareness affect the auditor's behavior in conflict situations. It shows that with the existence of ethical awareness from the auditor Public Accounting Firm (KAP) is optimal. It can help the auditor in carrying out his duties in order to causing conflict situations.
3. X3 variable t test results state that the locus of control affect the auditor's behavior in conflict situations. This shows that by increasing the locus of control owned by the auditor from the Public Accounting Firm (KAP) which will better improve the auditor in carrying out his duties in order to causing conflict situations.
4. F test results state that the influence of gender, ethical awareness and locus of control simultaneously influence the behavior of auditors in conflict situations. It shows that by increasing gender, ethical awareness and optimal focus of control can improve the behavior of auditors in order to causing conflict situations. It shows that the auditors at the Public Accounting Firm (KAP) already have an ethical awareness and locus of control to perform and comply with their duties without worrying about the risks and conflicts faced.

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