

THE EFFECT OF ETHICAL ORIENTATION AND SITUATIONAL FACTORS ON AUDITORS' ETHICAL DECISION-MAKING IN BALI WITH LOCUS OF CONTROLS A MODERATION VARIABLE

ABSTRACT

Aims: This study aims to examine the influence of ethical orientation and situational factors on auditors' ethical decision-making in Bali, with locus of control as a moderating variable.

Study Design: A quantitative study using the Partial Least Square (PLS) technique for data analysis.

Methodology: The population of this study included 87 registered auditors. Data were collected using a structured questionnaire. The independent variables were idealism ethical orientation, relativism ethical orientation, risk preference, current information recency, and moral intensity. The dependent variable was ethical decision-making, and locus of control served as the moderating variable. Statistical analysis was conducted using PLS to evaluate direct and moderating effects.

Results: The findings revealed that idealism ethical orientation had a positive but insignificant effect on ethical decision-making ($P > 0.05$), while relativism ethical orientation had a negative and significant effect ($P < 0.05$). Risk preference exhibited a negative but insignificant effect ($P > 0.05$), and current information recency showed a positive but insignificant effect ($P > 0.05$). Moral intensity demonstrated a positive and significant effect ($P < 0.05$). Locus of control could not moderate the influence of idealism and relativism ethical orientations but effectively moderated the relationships between current information recency, risk preference, and moral intensity with ethical decision-making ($P < 0.05$).

Conclusion: Ethical decision-making by auditors is significantly influenced by relativism ethical orientation and moral intensity. Locus of control plays a role in moderating specific situational factors but does not affect the relationship between ethical orientations and decision-making. These findings provide insights into enhancing ethical standards and situational awareness in auditing practices.

Keywords: Ethical Decisions, Ethical Orientation, Situational Factors, Locus of Control

1. INTRODUCTION

The Republic of Indonesia focuses on tax revenue as a source of income. Given the importance of state revenue from the taxation sector, the Indonesian government continues to make efforts to renew regulations and facilities in the taxation sector (Agasie&Zubaedah, 2022). However, the updates made are often not accompanied by socialization; sony parties feel less understanding, which causes various problems. Company managers can use various methods to deal with this problem, one of which is to use the services of an accountant, especially a public accountant (Mubarak et al., 2019). Public accountants are generally understood as professionals who provide professional services and already have an official license to practice as private accountants independently. According to Law of the Republic of Indonesia No. 3 of 2011, this profession provides services that the wider community can use to assist in making important decisions. According to Meilinawati and Yuliati (2023), a public accountant is an independent accountant who provides certain accounting services and receives payment for the services they have provided. This

profession has quite complex tasks, not only doing numerical calculations but also liaising between the company, its client, and other companies in the business continuity process. Reports made by a public accountant are also critical in analyzing and making future business decisions. Therefore, to carry out this task, a professional is needed.

Sedana et al. (2021) stated that tax consultant services that can be provided to taxpayers include (1) Providing consultation on regulations and procedures to taxpayers related to their tax rights and obligations and (2) Assisting taxpayers who have legal problems in fulfilling their tax rights and obligations. In addition, tax consultants can be representatives or attorneys for taxpayers to exercise their tax rights and obligations by applicable provisions. Efforts to minimize the potential for misunderstandings due to tax disputes between taxpayers and tax authorities are what clients expect from tax consultants to help them fulfill their tax obligations. Tax consultants are an extension of the Director General of Taxes, which is important in the tax structure to socialize tax problems for taxpayers (Sudiartana&Apriada, 2019).

An auditor often experiences an ethical dilemma; on the one hand, one must be able to build good relationships with clients, but on the other hand, one must comply with tax regulations (Goddard & Schmidt, 2021). Auditors must be able to carry out their duties professionally, including when facing complex audit problems within the company that align with the development of the business being run. Ethical decision-making reflects the auditor's decision to comply with the rules and ethical values set out in the tax consultant code of ethics. However, often the decisions taken are not always acceptable to clients as can be seen in a series of financial reporting scandals involving companies and auditors, such as in the case of alleged manipulation of the 2019 annual financial report (LKT) which hit one of the issuers in the field of services and trade in information technology, PT Envy Technologies Indonesia Tbk (ENVY) and its subsidiaries PT Ritel Global Solusi (RGS) in 2019 and PT Hanson International Tbk (MYRX) in 2016 (Christian et al., 2022).

A person who experiences an ethical dilemma situation must make decisions based on professional behavior. This causes the auditor to perform his duties based on the established professional rules. An audit conflict causes an ethical dilemma (Hadi Asri et al., 2020). Ethical orientation can overcome ethical dilemmas. Ethical orientation is related to self-concept and behavior in individuals within a person. Ethical orientation aims to behave professionally and have a moral attitude and applicable values. A person with ethics in working can make a decision taken by the auditor appropriately and well (Sutrasmini&Atmadja, 2021). According to Anjarwati et al. (2023), there are two ethical characteristics in ethical orientation: idealism and relativism. Idealism in auditors in ethics can determine an ethical decision that has been made. In maintaining idealism, there is an ethic that has produced good decisions by applicable regulations. Relativism, which has a high level of motivation, will motivate auditors to carry out dysfunctional behavior.

Dysfunctional behavior will motivate ethics towards the decisions taken. If you have this behavior, the decisions taken will be free from ethical values for the benefit of one of the interested parties. This relativistic attitude can affect the auditor's ethics in carrying out their duties. Ethical decision-making is influenced not only by individual factors but also by situational factors. Situational factors consist of risk preferences, information recency, and moral intensity. Risk preference is one of the characteristics of a person which will influence their behavior. The tendency to take risks is one aspect that influences decision-making. The risk preferences of each tax consultant are different. The higher a person is willing to make risky decisions, the less ethical decisions there are. The recency of information has a significant influence on tax consultants' ethical decision-making. The recency of information influences ethical decision-making (Singh et al., 2023). There is a difference in ethical

decision-making between tax consultants who have the latest information on taxation and those who do not. This is because the more consultants know the latest tax regulations, the more they will understand the legal risks. Tax consultants only need to form substantial personality factors to avoid ethical decision-making. So, situational factors such as current information will later be controlled if these personality factors are strongly formed. Moral intensity is a construct that includes characteristics that are an extension of issues related to moral imperatives in a situation.

Moral intensity is something related to moral issues that will affect a person's ethical assessment and intention for someone to do something (Suh & Shim, 2020). Individuals who consider that the moral intensity of a situation is low will not feel that there is an ethical problem with the situation. Individuals will act or behave according to their attitude towards a behavior. Individuals will identify the exact measure of good or bad behavior that will be carried out. This control can also be influenced by internal and external factors of the individual; internal factors are the individual, while external factors are the environment in which the individual is located (Valentine & Godkin, 2019).

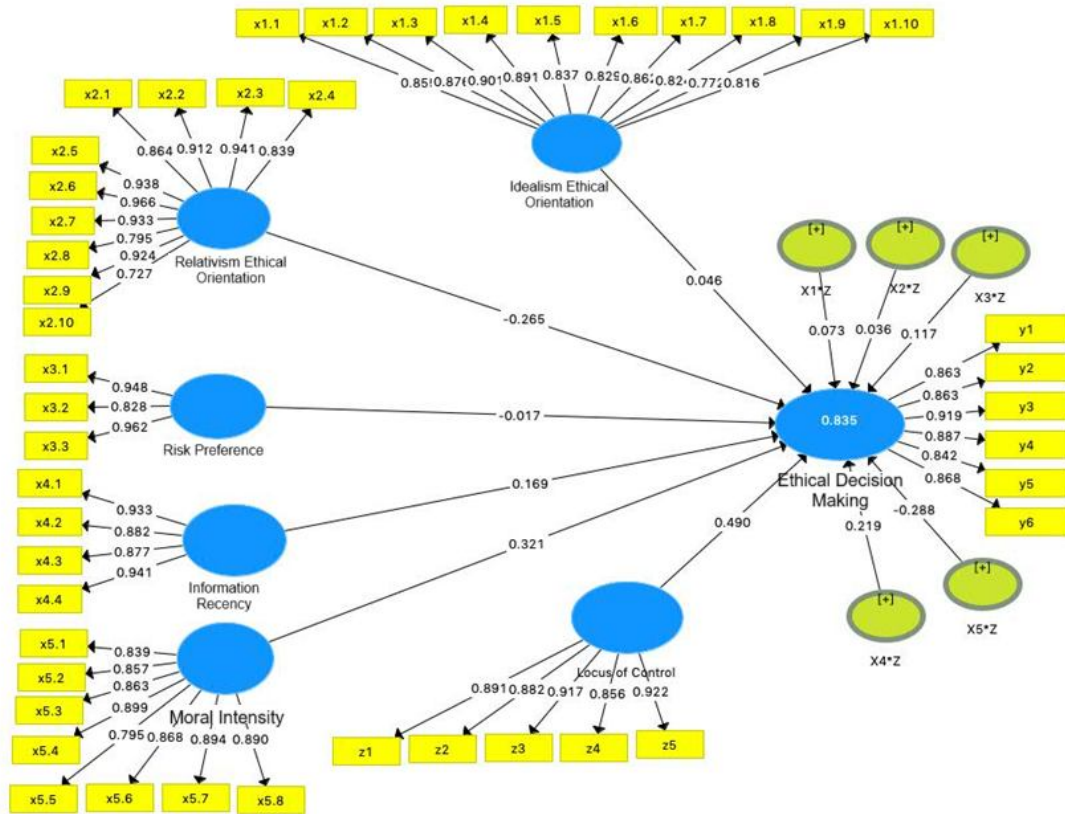
Research related to the orientation of ethical idealism conducted by Oboh (2019) and Harmana (2021) obtained results that the orientation of ethical idealism has a positive effect on ethical decision-making. Latif and Sahla (2018) showed that the orientation of ethical idealism was not proven to be negatively related to ethical decisions. Research related to the orientation of ethical relativism conducted by Oboh (2019) obtained results that the orientation of ethical relativism has a negative effect on ethical decision-making. This study uses locus of control as a moderating variable. According to Soleh et al. (2020), locus of control is an individual's belief regarding the source of the cause of events experienced in his life. A person can believe that he can manage his life and have confidence in the factors of fate, luck, or opportunity that can affect his life. Locus of control is a source of the belief that he can control the events that occur in his life, or control over the events that occur in his life comes from other things that make him able to accept responsibility or not for his actions. Locus of control is a moderating variable because it is a factor that can strengthen or weaken an auditor's ethical orientation, the risk preferences chosen by an auditor, and the currentness of the information owned by an auditor will undoubtedly be more helpful if he has an exemplary locus of control, and moral intensity influenced by locus of control

2. METHODOLOGY

The location of this study is a Public Accounting Firm in Bali Province. This public accounting firm is a member of the Indonesian Institute of Public Accountants and has been registered in the Indonesian Public Accounting Firms directory. In this study, the objects of research are the variables of ethical decision-making (Y), risk preference (X1), information recency (X2), and auditor moral intensity (X3) with locus of control as a moderating variable (Z) at Public Accounting Firms (PAF) in Bali Province. The subjects to be studied are all auditors (partners, managers, senior auditors, junior auditors) who work at each PAF. The population in this study are all auditors in Bali Province and are registered in the Indonesian Institute of Public Accountants (IAPI) directory, with as many as 90 people. In this study, the sampling technique is saturated sampling or census method, in which all population members are used as samples. So, the number of samples used in this study is 90 people. The data collection method used in this study is a survey using a data collection technique through a questionnaire. The hypothesis testing method used in this study uses the Partial Least Square (PLS) approach.

3. RESULTS AND DISCUSSION

Outer model testing is a concept and research model that cannot be tested in a relational and causal relationship prediction model if it has not passed the verification stage in the measurement model. This study uses data analysis tests that can be done using outer model testing, which consists of two parts: validity and reliability tests.



Source: Processed data, 2024

Figure 1 Model Evaluation

The results of the analysis in Figure 1 show that all indicators have a loading factor value of more than 0.70, so they are all valid.

Table1. Discriminant Validity

No.	Variables	$\sqrt{\text{AVE}}$
1.	Idealism Ethical Orientation (X1)	0,847
2.	Relativism Ethical Orientation (X2)	0,887

3.	Risk Preference (X3)	0,915
4.	Information Recency (X4)	0,909
5.	Moral Intensity (X5)	0,864
6.	Locus of Control (Z)	0,894
7.	Ethical Decision Making (Y)	0,874

Source: Processed data, 2024

Table 1 shows that the Fornell-Larcker value for each construct in the correlation between latent variables has a value of >0.50, meaning that all variables have met the feasibility of the Fornell-Larcker evaluation model. Another discriminant validity test is a method of assessing the validity of the variables from the average variance extracted (AVE) value. The model is likely good if the AVE of each variable is more significant than 0.50. The output results can be seen in Table 2

Table 2. Results of Average Variance Extracted Calculation (AVE)

	<i>Average Variance Extracted (AVE)</i>
X ₁ .Z	1,000
X ₂ .Z	1,000
X ₃ .Z	1,000
X ₄ .Z	1,000
X ₅ .Z	1,000
X1 (Idealism Ethical Orientation)	0,718
X2 (Relativism Ethical Orientation)	0,787
X3 (Risk Preference)	0,837
X4 (Information Recency)	0,826
X5 (Moral Intensity)	0,746
Y (Ethical Decision Making)	0,799
Z (Locus of control)	0,764

Source: Processed data, 2024

Table 2 above shows that the Average Variance Extracted (AVE) value in this study has good results in each indicator value above 0.5. Thus, the Average Variance Extracted (AVE) value meets the criteria. The results of all validity tests in the outer model by assessing convergent validity, discriminant validity, and AVE values show that all indicators are valid.

Table 3. Reliability Test

Variables	Cronbach's Alpha	Composite Reliability
X ₁ .Z	1,000	1,000
X ₂ .Z	1,000	1,000
X ₃ .Z	1,000	1,000
X ₄ .Z	1,000	1,000
X ₅ .Z	1,000	1,000
X ₅ .Z	0,956	0,962
X1 (Idealism Ethical Orientation)	0,982	0,973
X2 (Relativism Ethical Orientation)	0,901	0,939
X3 (Risk Preference)	0,929	0,950
X4 (Information Recency)	0,951	0,959
X5 (Moral Intensity)	0,937	0,952
Y (Ethical Decision Making)	0,938	0,951

Source: Processed data, 2024

The output results of composite reliability and Cronbach's alpha of the variables of the ethical orientation of idealism, the ethical orientation of relativism, risk preference, recency of information, locus of control, and ethical decision-making are all above 0.70. Thus, it can be explained that all variables are reliable.

Table 4 Goodness of Fit Test Results

Variables	R Square	Average Extracted (AVE)	Variance
X ₁ .Z		1,000	
X ₂ .Z		1,000	
X ₃ .Z		1,000	
X ₄ .Z		1,000	
X ₅ .Z		1,000	
X ₅ .Z		0,718	
X1 (Idealism Ethical Orientation)		0,787	
X2 (Relativism Ethical Orientation)		0,837	
X3 (Risk Preference)		0,826	
X4 (Information Recency)		0,746	
X5 (Moral Intensity)		0,799	
Y (Ethical Decision Making)		0,764	
Rata-Rata	0,835	0,873	

Source: Processed data, 2024

Table 4 shows the average value of R Square is 0.835, then the average communality value is 0.873, so the Goodness of Fit calculation results are as follows.:

$$\text{GOF} = \sqrt{\text{Communality} \times R^2}$$

$$\text{GOF} = \sqrt{0,873 \times 0,8354} = 0,854$$

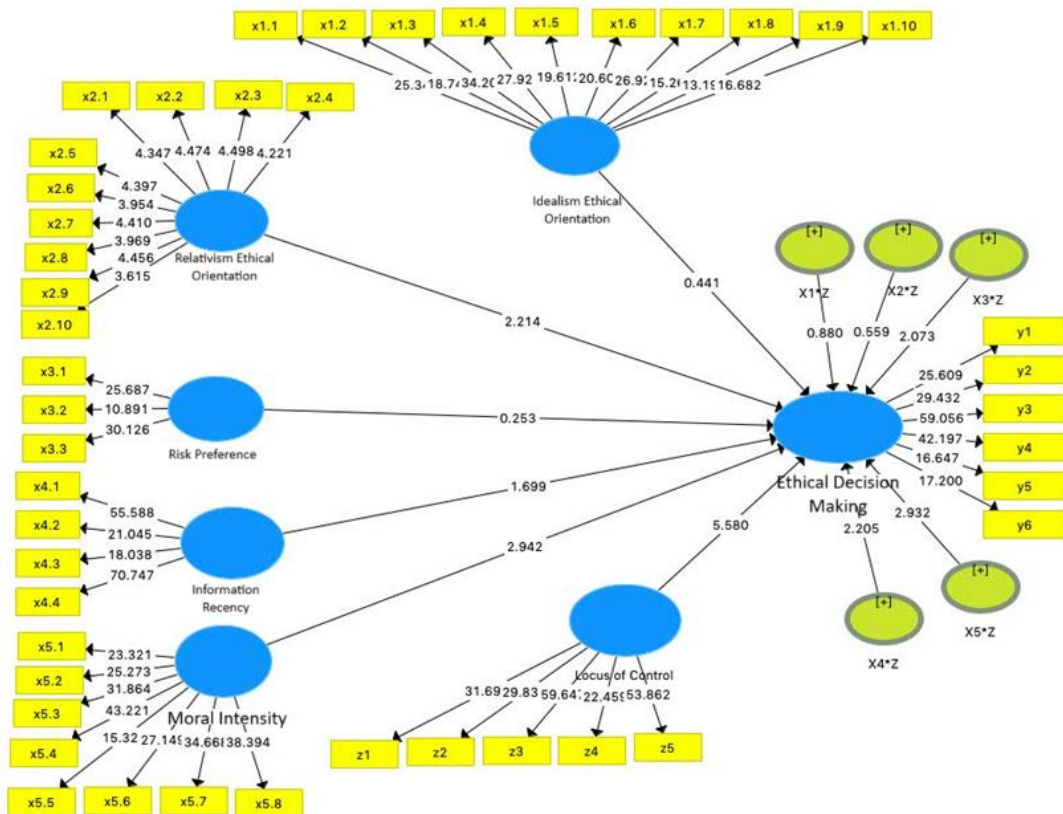
A GoF value of 0.3 is considered significant, a GoF value of 0.25 is moderate, and a GoF value of less than 0.25 is considered negligible (Hair, 2017). A model that has a considerable GoF value means that it is more appropriate for describing the research sample. Based on the Goodness of Fit (GoF) calculation above, a GoF value of 0.8564 was obtained, so it can be concluded that the model used in this study has a relatively large research model suitability (Hair, 2017).

Table 5. Results of R-Square Determination Coefficient (R²)

	<i>R Square</i>	<i>R Square Adjusted</i>
Y (Ethical Decision Making)	0,835	0,811

Source: Processed data, 2024

Based on Table 5, it is known that the influence model of the ethical orientation of idealism (X1), the ethical orientation of relativism (X2), risk preference (X3), recency of information (X4), moral intensity (X5), locus of control (Z), interaction X1.Z, interaction X2.Z, interaction X3.Z, interaction X4.Z, and interaction X5.Z on ethical decision making provides an R-square value of 0.403 which can be interpreted that the variability of ethical decision making variables can be explained by the variables of ethical orientation of idealism (X1), ethical orientation of relativism (X2), risk preference (X3), recency of information (X4), moral intensity (X5), locus of control (Z), interaction X1.Z, interaction X2.Z, interaction X3.Z, interaction X4.Z, and interaction X5.Z of 83.5 percent, while other variables outside those studied explain 16.5 percent.



Source: Processed data, 2024

Figure 2 Hypothesis Testing

Table 6. Hypothesis Testing

	<i>Original Sample (O)</i>	<i>t Statistics ((O/STDEV))</i>	<i>P Values</i>	<i>Information</i>
X1 -> Y	0,046	0,441	0,659	Not Significant
X2 -> Y	-0,265	2,214	0,027	Significant
X3 -> Y	-0,017	0,253	0,801	Not Significant
X4 -> Y	0,169	1,699	0,090	Significant
X5 -> Y	0,321	2,942	0,003	Significant
Z -> Y	0,490	5,580	0,000	Not Significant
X1*Z -> Y	0,073	0,880	0,379	Significant
X2*Z -> Y	0,036	0,559	0,576	Significant
X3*Z -> Y	0,117	2,073	0,039	Not Significant
X4*Z -> Y	0,219	2,205	0,028	Significant
X5*Z -> Y	-0,288	2,932	0,004	Significant

Source: Processed data, 2024

Hypothesis testing of the influence of the ethical orientation of idealism (X1) on ethical decision-making produces a correlation coefficient value (Original Sample) of 0.046. The t Statistics value obtained is 0.441 with a p-value of 0.659 > 0.050, so the influence of the ethical orientation of idealism on ethical decision-making is positive but not significant. Thus, the first hypothesis (H1), which states that the ethical orientation of idealism has a positive effect on ethical decision-making, is not accepted. This shows that an auditor's high or low ethical idealism does not determine the ethical decision-making process. The results of this study are not in line with behavioral decision theory, which states that a person's decision-making process is highly dependent on the situation and various psychological processes that develop. This study's results align with research conducted by Gustini (2016), which states that the ethical orientation of idealism does not affect ethical decision-making. Hypothesis testing of the influence of the ethical orientation of relativism (X2) on ethical decision-making produces a correlation coefficient value (Original Sample) of -0.265. The t Statistics value obtained is 2.214 with a p-value of 0.027 < 0.050, so the influence of relativistic ethical orientation on ethical decision-making is negative and significant. Thus, the second hypothesis (H2), which states that relativistic ethical orientation has a negative effect on ethical decision-making, is accepted. This shows that the higher the ethical relativism of an auditor, the more unethical the decision-making is. This study's results align with behavioral decision theory, which states that a person's decision-making process is highly dependent on the situation and various psychological processes that

develop. This study's results align with research conducted by Oboh (2019), which states that relativism has a negative effect on ethical decision-making.

Hypothesis testing of the influence of risk preference orientation (X3) on ethical decision-making produces a correlation coefficient value (Original Sample) of -0.017. The t Statistics value obtained is 0.253 with a p-value of $0.801 > 0.050$, so the influence of ethical preferences on ethical decision-making is negative and insignificant. Thus, the third hypothesis (H3), which states that risk preferences have a negative effect on ethical decision-making, is not accepted. This shows that the risk preferences taken by an auditor do not affect ethical decision-making. The results of this study are not in line with behavioral decision theory, which states that a person's decision-making process is highly dependent on the situation and various psychological processes that develop. The results of this study are in line with research conducted by Kusuma (2016), which states that risk preferences partially have a negative and insignificant effect on ethical decision-making. Hypothesis testing of the influence of the recency of information (X4) on ethical decision-making produces a correlation coefficient value (Original Sample) of 0.169. The t Statistics value obtained is 1.699 with a p-value of $0.090 > 0.050$, so the influence of the recency of information on ethical decision-making is positive but not significant. Thus, the fourth hypothesis (H4), which states that the recency of information positively affects ethical decision-making, is not accepted. This shows that the more updated the information an auditor has, the more ethical the decision-making is. The results of this study are not in line with behavioral decision theory, which states that a person's decision-making process is highly dependent on the situation and various psychological processes that develop. The results of this study are supported by research conducted by Adriana (2014), which states that the recency of information does not significantly affect ethical decisions. Muliartini and Jati (2019) state that the recency of information does not significantly affect tax consultants' ethical decision-making. Testing the hypothesis of the influence of moral intensity (X5) on ethical decision-making produces a correlation coefficient value (Original Sample) of 0.321. The t Statistics value obtained is 2.942 with a p-value of $0.003 < 0.050$, so the effect of moral intensity on ethical decision-making is positive and significant. Thus, the fifth hypothesis (H5), which states that moral intensity positively affects ethical decision-making, is accepted. This shows that the higher the moral intensity of an auditor, the more ethical the decision-making. This study's results align with behavioral decision theory, which states that a person's decision-making process is highly dependent on the situation and various psychological processes that develop. The results of this study are supported by research conducted by Riantika (2021), which states that moral intensity affects ethical decision-making. Indriasih's research (2021) also states that moral intensity positively affects ethical decision-making. Therefore, the higher the moral intensity of the auditor, the more ethical the decisions taken.

Hypothesis testing of the influence of the interaction of ethical orientation idealism with the locus of control (X1.Z) on ethical decision-making produces a correlation coefficient value (Original Sample) of 0.073. The t Statistics value obtained is 0.880 with a p-value of $0.379 > 0.050$, so the influence of the interaction variable of ethical orientation idealism with the locus of control (X1.Z) on ethical decision-making is not significant. Thus, the sixth hypothesis (H6), which states that locus of control moderates the influence of ethical orientation idealism on ethical decision-making, is not accepted. Moderation is a potential moderation type where the moderating variable and the interaction result variable have an insignificant influence on the dependent variable. The results of this study are not in line with behavioral decision theory, which states that a person's decision-making process is highly dependent on the situation and various psychological processes that develop. Based on this theory, we can see that in a certain situation, the locus of control owned by an auditor cannot moderate the influence of ethical orientation idealism on the auditor's ethical

decision-making. Hypothesis testing of the influence of the interaction of ethical orientation relativism with the locus of control (X2.Z) on ethical decision-making produces a correlation coefficient value (Original Sample) of 0.036. The t Statistics value obtained is 0.599 with a p-value of $0.576 > 0.050$, so the influence of the interaction variable of ethical orientation relativism with the locus of control (X2.Z) on ethical decision-making is not significant. Thus, the seventh hypothesis (H7), which states that locus of control moderates the influence of ethical orientation relativism on ethical decision-making, is not accepted. The moderation that occurs is a type of predictor moderation, where when the moderation variable interacts with ethical orientation relativism, it does not significantly influence the dependent variable. So, the ethical orientation relativism variable (X2) is only a predictor variable. The results of this study are not in line with behavioral decision theory, which states that a person's decision-making process is highly dependent on the situation and various psychological processes that develop. Hypothesis testing of the effect of interaction between risk preference and locus of control (X3.Z) on ethical decision-making produces a correlation coefficient value (Original Sample) of 0.017. The t Statistics value obtained is 2.073 with a p-value of $0.039 < 0.050$, so the effect of the interaction variable of risk preference and locus of control (X3.Z) on ethical decision-making is significant. Thus, the eighth hypothesis (H8), which states that locus of control moderates the effect of risk preference on ethical decision-making, is accepted. The moderation that occurs is a pure moderation type, where the risk preference variable does not have a significant effect, but when interacting with the moderating variable, it becomes significant. The results of this study are in line with behavioral decision theory. A decision-maker who tends to be reluctant to take risks will set different goals, evaluate alternatives differently, and select alternatives that are different from what other decision-makers would do in similar situations.

Hypothesis testing of the influence of the interaction of current information with the locus of control (X4.Z) on ethical decision-making produces a correlation coefficient value (Original Sample) of 0.219. The t Statistics value obtained is 2.205 with a p-value of $0.028 < 0.050$, so the influence of the interaction variable of current information with the locus of control (X4.Z) on ethical decision-making is significant. Thus, the ninth hypothesis (H9), which states that locus of control moderates the influence of current information on ethical decision-making, is accepted. The moderation that occurs is a pure moderation type, where the variable of current information does not have a significant effect, but when interacting with the moderating variable, it becomes significant. This study's results align with behavioral decision theory, which states that a person's decision-making process is highly dependent on the situation and various psychological processes that develop. Hypothesis testing of the influence of the interaction of moral intensity with the locus of control (X5.Z) on ethical decision-making produces a correlation coefficient value (Original Sample) of -0.288. The t Statistics value obtained is 2.932 with a p-value of $0.004 < 0.050$, so the effect of the interaction variable of moral intensity with the locus of control (X5.Z) on ethical decision-making is significant. Thus, the tenth hypothesis (H10), which states that locus of control moderates the effect of moral intensity on ethical decision-making, is accepted. The moderation that occurs is a pure moderation type, where the moral intensity variable has no significant effect but becomes significant when interacting with the moderating variable. The results of this study are in line with behavioral decision theory. Moral intensity is the level of feeling a person has about the consequences of moral choices. A high level of moral intensity usually increases a person's sensitivity and moral judgment, resulting in a decision not to engage in unethical behavior

4. CONCLUSION

Based on the results of the analysis in the discussion of the previous chapters, it can be concluded that the idealism ethical orientation has a positive effect on the auditor's ethical

decision making, the relativism ethical orientation has a negative effect on the auditor's ethical decision making, the risk preference has a negative effect on the auditor's ethical decision making, the recency of information has a positive effect on the auditor's ethical decision making, the moral intensity has a positive effect on the auditor's ethical decision making, the locus of control cannot moderate the effect of the idealism ethical orientation on the auditor's ethical decision making, the locus of control cannot moderate the effect of the relativism ethical orientation on the auditor's ethical decision making, the locus of control can moderate the effect of risk preference on the auditor's ethical decision making, the locus of control can moderate the effect of the recency of information on the auditor's ethical decision making, the locus of control can moderate the effect of moral intensity on the auditor's ethical decision making. Based on the conclusion, the suggestion that can be conveyed is that auditors should pay attention to the idealism and relativism ethical orientations they have and pay attention to situational factors such as risk preferences, recency of information, and moral intensity in order to create decision making that takes ethics into account. For auditors, it is recommended to pay attention to decision-making at each level of the organization to avoid making mistakes that may result in risks that should not occur. Likewise, it is important to constantly update information, especially regarding the latest accounting standards for auditors, so that they not only side with the interests of clients but also pay attention to the interests of the community because development requires funds, most of which come from taxes. For further research, other variables can be found that influence auditors' ethical decision-making. Further research can also look for things that auditors can use to resolve ethical problems, such as applying Karmaphala

CONSENT (WHEREEVER APPLICABLE)

Not applicable

ETHICAL APPROVAL (WHEREEVER APPLICABLE)

Not applicable

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