

# The Effect of Culture, Personality Factors, and Religiosity on Auditor's Professional Behaviour

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## The Effect of Culture, Personality Factors, and Religiosity on Auditor's Professional Behaviour

**Abstract.** Auditors have a duty to adhere to high standards of behavior (e.g. honesty and candidness) in the course of their work. In order to sustain public confidence, the conduct of auditors should be above suspicion and reproach. The purpose of this study is analysis of the influence of culture, personality factors and religiosity on the on auditor's professional behaviour in South Sumatra. The scope of this research is all Public Accounting Firms located in South Sumatra. This research is a descriptive type of research. In this study using data sources in the form of primary data. The data collection method used by the authors in this research is a questionnaire, which is a data collection technique by distributing a number of written questions that represent each variable in the study. 51 questionnaires were distributed, 45 questionnaires were returned and could be processed, while 6 questionnaires were not returned so that the percentage of questionnaires returned was 90%. Multiple linear regression was used in the data analysis technique for this study. This study results indicate that the cultural factors do not significantly influence auditors to work professionally in conducting audits. But a person's personality factor has an influence on auditor professionalism. This can be interpreted that the higher the personality level of an auditor can reduce the auditor's carelessness in conducting the audit. In addition, it was found that a person's religiosity factor has an influence on auditor professionalism. The factor of religiosity is one of the determinants of moral values, which is often referred to as ethical standards. So, if a person is a true believer, following the precepts of their chosen faith, then the ideal result is morally good and beneficial behaviour to all fellow beings.

**Keywords:** professionalism, culture, personality factors, religiosity, auditor's behaviour.

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## Вплив культури, особистісних факторів та релігійності на професійну поведінку аудитора

**Анотація.** Аудитори зобов'язані дотримуватися високих стандартів поведінки (наприклад, чесності та відвертості) під час своєї роботи. Для підтримки довіри громадськості поведінка аудиторів має бути поза підозрою. Метою даного дослідження є аналіз впливу культури, факторів особистості та релігійності на професійну поведінку аудитора в Південній Суматрі. Об'єктом дослідження є аудитори всіх публічних бухгалтерських фірм, що розташовані в Південній Суматрі. Всі дані, які використовуються в цьому дослідженні є первинними. Збір даних виконано шляхом розповсюдження анкети, яка містить запитання, що стосуються кожної змінної цього дослідження. Загалом було розповсюджено 51 анкету, респондентами повернуто 45 анкет, які підлягають обробці. Таким чином, відсоток повернених анкет становив 90%. Основним методом аналізу є множина лінійна регресія. Результати дослідження свідчать, що культурні чинники істотно не впливають на професійну поведінку аудиторів. Проте, на професіоналізм аудитора впливає фактор особистості людини. Це означає, що вищий рівень особистісного розвитку аудитора може зменшити необережність при проведенні аудиту. Крім того, виявлено, що на професіоналізм аудитора впливає фактор релігійності людини, який є одним із детермінант моральних цінностей, які часто називають етичними нормами. Якщо людина є істинно віруючою, дотримуючись заповідей обраної віри, то ідеальним результатом є морально добра і корисна поведінка для всіх оточуючих.

**Ключові слова:** професіоналізм, культура, особистісні фактори, релігійність, поведінка аудитора.

### INTRODUCTION

One of the Public Accounting Firm (KAP) services is an audit. Through these audit services, people know the public accounting profession or commonly known as auditors (Nafisa, 2017). The company uses the services of an auditor as a trusted party to check the accountability of funds that have been submitted to management. To maintain public and company trust, independent auditors should provide the best quality services (Primaharjo and Handoko, 2011). Therefore, the main requirement for an auditor is professionalism so that their independence will be guaranteed (Novika, 2020). The Indonesian Institute of Public Accountants (IAPI) regulates the professional code of ethics for technical standards of auditors in carrying out their profession, including professional behaviour, professional competence and prudence, confidentiality and professional responsibility (Agusti and Pertiwi, 2013).

A person's behaviour is influenced by a combination of internal forces in the form of factors within a person as an example of ability or effort. In contrast, external factors come from outside, such as luck or task difficulty (Heider, 1985). Culture has a great influence on individual behaviour (Leiwakabessy, 2010). Research conducted by Stone et al. (2003) through the ECORB (Effects of Culture on Role Behaviour) model found that cultural background has a role in influencing the behaviour of workers in organizations. They say that cultural and subcultural variables affect scripts related to the work that workers want and do. Kacem and Lee

(2012) conducted a survey of consumers from various countries in Australia, the United States, Hong Kong, Singapore and Malaysia. Their research showed that the factors of individual cultural differences systematically influence impulse buying behaviour. Culture also influences customer behaviour to decide to save at Islamic banks (Andespa, 2017).

Research conducted by McMahon (1986) argues that religiosity contributes to business ethics. Consumer behaviour with an Islamic educational background has a higher interest in purchasing halal products than consumers with a general educational background (Aisyah, 2014). In Islam, consumer behaviour is regulated by religious orders (Alam et al., 2011). Religiosity affects the behaviour of the people of Jogjakarta in giving charity (Maulida, 2017), as well as for clean and healthy living behaviour for the people of Rejang Lebong Regency (Yanuarti, 2018). Peace (2006) said that professional practice based on religion could help accountants' behaviour at work. Ethical behaviour is essentially influenced by religion and religiosity (Fauzan, 2015).

### LITERATURE REVIEW

Rustiarini (2014) examined the effect of job stress and dysfunctional audit behaviour, focusing on the role of personality traits, namely the big five personalities and locus of control. This study uses a survey method, with the respondents being auditors who work in public accounting firms in Bali. The data analysis technique

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used is Moderated Regression Analysis (MRA). The test results show that the moderating variable plays a general role in personality traits and locus of control (supporting the existing theory). The personality traits of openness only influence the relationship between job stress and auditor's dysfunctional behaviour to experience and locus of control. At the same time, the personality traits conscientiousness, extraversion, agreeableness, and neuroticism can not affect job stress and dysfunctional audit behaviour. Saadullah and Bailey (2014) used auditors from accounting firms ranked in the top 100 in America as a sample to see the impact of big five personalities on accountants' behaviour in decision making. This study uses linear regression, an independent variable, and OLS for the five personality variables. The test results showed that conscientiousness had a positive effect on the formation of ethical intentions, but agreeableness had no effect on the formation of intentions. Meanwhile, neuroticism and extraversion were found with limited theoretical support.

### *Professionalism*

Professionalism is defined broadly as the behaviour, goals, or qualities that shape the character or characterize a profession or professional people (Mintz, 1991). According to Freidson (1999), professionalism is one method of organizing, logically different division of labour. This method is the work of negotiating the boundaries of jurisdiction among themselves, establishing and controlling their division of labour. Meanwhile, according to Schinkel and Noordegraaf (2011), professionalism refers to the behaviour and work practices of having a full-time job and having a clear sense of what their job is and when it is effective. Studying professionalism is to increase understanding and add to the knowledge base related to the services provided to the community and how these services are improved. The development of professionalism has shifted its focus from the goals of the profession's constituents to substantive understandings such as beliefs, values, ethics, and control (Linda, 2008).

For Freidson (1999), maintaining professionalism is very important; in his research, Freidson does not use the term work value but focuses more on the importance of knowledge and skills and maintaining control over work (by the practitioners themselves). Through training and socialization, you can develop skills to apply theoretical knowledge into practice and use and control a system of work procedures. Professionalism can be a distinctive form of decentralized work control and regulation, which is a component of civil society. The profession creates and maintains distinct professional values or moral obligations (codes of ethics) that resist excessive competition by encouraging cooperation and practitioner pride and satisfaction in performance and becomes a form of internal self-regulation for individuals (Evetts, 2013).

### *Professional behaviour*

The Indonesian Institute of Accountants (IAI) defines professional behaviour, namely complying with applicable laws and regulations and avoiding any

behaviour that reduces trust in the professional accountant profession (Witjaksono et al., 2016). Meanwhile, professional behaviour according to the code of ethics for professional accountants (IFAC, 2006) section 150 is:

*"The principle of professional behaviour imposes an obligation on professional accountants to comply with relevant laws and regulations and avoid any action that may bring discredit to the profession. This includes actions which a reasonable and informed third party, having knowledge of all relevant information, would conclude negatively affects the good reputation of the profession."*

The Association of Indonesian Government Internal Auditors (AAIPI) defines professional behaviour as an act that is a characteristic, quality, and quality of a profession or professional person which requires special skills to carry it out. Government internal auditors should act in an attitude consistent with the profession's good reputation and refrain from any behaviour that might undermine confidence in the internal audit profession or organization. Yendrawati (2008) revealed that the concept of professionalism is reflected in attitudes and behaviour and has a reciprocal relationship. Where the behaviour of professionalism is a reflection of the attitude of professionalism, otherwise the attitude of professionalism is reflected in the behaviour of professionals.

Given the importance of the professional conduct of auditors, the AICPA developed auditing standards and codes of professional conduct. The AICPA Code of Professional Conduct is as follows principles of Professional Conduct and Rules of Conduct.

The Principles of Professional Conduct provide the framework for the Code of Conduct. Additional guidelines for implementing the Code of Conduct are available through interpretation of the Rules of Conduct and decision (Rulings).

Professional behaviour has ethical principles that provide work guidelines for professional behaviour. These principles are as follows:

#### 1. Responsibility

In carrying out their responsibilities as professionals, members must exercise professional and moral judgment in all their activities.

#### 2. Public interest

Members are obliged to serve the public by its framework, respect public trust, and demonstrate professional commitment.

#### 3. Integrity

In carrying out their responsibilities, members must use high integrity to maintain and maintain public trust.

#### 4. Objectivity and independence

Members must maintain objectivity and independence in carrying out their professional responsibilities.

#### 5. Accuracy and thoroughness

Members need to improve competence and service quality, as well as comply with technical standards and professional ethical standards, in carrying out their professional responsibilities.

#### 6. Scope and nature of services

Members in determining the scope and nature of services must observe the principles of professional conduct.

The principle of professional behaviour establishes the obligation for each public accountant or a CPA (Certified Public Accountant) to comply with any provision of laws and regulations in force and avoid any actions to discredit the profession. This includes actions adequate and rational information owned by third parties, which, after considering all the facts and circumstances contained in the information, can negatively affect the good reputation of the auditor profession (Indonesian Institute of Accountants, 2001).

The AICPA requires that members comply with the Code of Conduct of the Code of Professional Conduct and that members must justify any deviation from those rules. The rules of behaviour are grouped into five categories:

- a. Independence, Integrity and Objectivity (Section 100);
- b. General Standards and Accounting Principles (Section 200);
- c. Responsibilities to Clients (Section 300);
- d. Responsibilities to Colleagues (Section 400 – currently there is no regulation);
- e. Other Responsibilities and Practices (Section 500).

#### *Culture*

Culture, according to anthropology, is a space for humans to distinguish human behaviour from other creatures (Jenks, 1993). Matsumoto (1995) and Spencer-Oatey (2015) define culture as a set of attitudes, values, beliefs, and behaviours shared by a group of people but are different for each individual and are communicated from one generation to the next. Every life experience, history and social environment can shape culture (Rante, 2010). Jenks (1993) summarizes four typologies regarding the origin of the concept of culture:

1. Culture as a cognitive category;
2. Culture as a collective category;
3. Culture as a concrete and descriptive category;
4. Culture as a social category.

Spencer-Oatey (2015) says that culture can influence a person's behaviour. For example, someone from Navajo (Indian culture) comes to a meeting in a kindergarten. At the same time, the teacher greets the Navajo, but the person is silent. According to Navajo culture, silence is polite and respectful, although, on the other hand, the teacher says that Navajos are “disrespectful” and “unresponsive”. A person's good or bad behaviour is usually dictated by humans, that a certain culture influences it. Here are some behaviours caused by cultural influences (Sumitro Hutagalung, 2016):

1. Human behaviour in interacting with other humans is influenced by culture.
2. Human consumption behaviour is also influenced by culture in decision making. The development of the industry due to technology makes companies produce their goods in bulk and relatively cheaply. This has also influenced changes in human culture, which was

originally an agrarian society and gradually turned into an urban society.

3. The behaviour of life in society is influenced by culture. The development of technology makes people accustomed to its use.

#### *Personality factors*

There are five dimensions of a person's personality factor: extraversion, agreeableness, conscientiousness, neuroticism, and openness. Shallard, a well-known psychologist in his website entitled “Why Just One Personality Type Guarantees Success”, claims that of the five personality traits, conscientiousness has the biggest impact on the ability to find and keep a job. Conscientiousness is a personality trait of a person who shows an awareness of their behaviour's impact on the people around them. Their personal goals often drive conscientiousness people's behaviour. They use their initiative to set goals and then concentrate their energies on achieving them.

Conscientiousness is generally a person who is careful, responsible, organized and reliable. Conscientiousness low can usually be seen from impulsive or inclined sloppy, messy and unreliable (Jess Feist, 2008). Conscientiousness is a spectrum illustrating the construction of individual differences in the tendency to control ourselves, accountable to another person, hard-working, orderly, and abide by the rules (Roberts et al., 2009). Personality conscientiousness can be translated into higher ambition – in the academic world in school, struggling to achieve the target value - and finding the desired career later in life (“Conscientiousness: A Big Five Personality Trait,” n. d.)

Personality trait conscientiousness or personality “C”, which is owned by someone, was shown with hard-working nature and according to plan, reliable, organized, meticulous and detailed, and tend to be diligent. A person with this personality trait has a strong motivation to achieve success (Zimmerman, 2008) and has task-oriented behaviour (Ashton & Lee, 2007). Someone with low conscientiousness is usually characterized by a careless, lazy, disorganized, and unreliable personality (Rustiarini, 2014). Conscientiousness is defined as individual differences in propensity to follow socially prescribed norms for impulse control, to be goal-directed, to plan, to be able to delay gratification and to follow norms and rules (Jackson et al., 2010). Jackson uses 11 factors to assess the indicators in conscientiousness, namely: avoidance of work, being organized (e.g. planning or scheduling events), impulsive (e.g. buying something while having fun), antisocial, clean, diligent work, lazy (e.g., sitting and doing nothing), neatness, punctuality, formality (e.g., calling someone by the name father, mother) and responsibility (e.g. not breaking a promise).

#### *Religiosity*

Religion is one of the determinants of moral values, which is often referred to as supporting ethical standards. Therefore, it can be assumed that someone who has religion will be less tolerant of unethical behaviour

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(Emerson and Mckinney, 2010). Every religion contains a system of ideas and rules about how life should be lived. These rules are not limited to families (or individuals) but also include a social dimension, namely how to behave in a social environment (community) (Brañas-Garza et al., 2013). One of the biggest forces influencing human behaviour is religion (Fridayanti, 2017). (Brañas-Garza et al., 2013) mentions that one of the basic principles of religion is that God always sees what humans do. If these people believe that he is constantly watching them, their behaviour will not deviate from the norm. In his research, Ahmed Abdel Karim (1990) shows that moral values more influence Islamic bank auditors.

The meaning of religiosity is distinguished from the notion of religion in the study of religion. Religion is defined as a belief, but religiosity is more emphasized on appreciating the quality and attitude of a person's life based on the religious values that become their beliefs

(Purnamasari and Amaliah, 2015). Azim Shariff conducted a study in sixty-seven countries using United Nations statistics on drug crimes found that countries, where people believe in heaven more than hell, tend to have higher crime rates (Azim Shariff, 2013). So, if a person is a true believer, following the precepts of their chosen faith, then the ideal result is morally good and beneficial behaviour to all fellow beings (How Religion Impacts on Human Behavior | Actforlibraries.org , n. d.).

### RESEARCH METHODOLOGY

Based on the objectives, previous research and conceptual framework, the hypotheses that will be tested for truth in this study are:

H<sub>1</sub> = Culture affects professional behaviour.

H<sub>2</sub> = Personality factors affect professional behaviour.

H<sub>3</sub> = Religiosity affects professional behaviour.

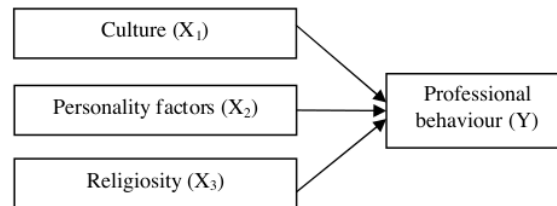


Figure 1. Research conceptual framework

The scope of this research is all Public Accounting Firms located in South Sumatra. Based on the research objectives, this research is a descriptive type of research, which is a study that provides a more detailed description of a symptom or phenomenon (Priyono, 2016).

In this study using data sources in the form of primary data. The data collection method used by the author in this research is a questionnaire, which is a data collection technique by distributing a number of written questions that represent each variable in the study.

In this study the technique used in sampling is non-probability sampling. 51 questionnaires were distributed, 45 questionnaires were returned and could be processed, while 6 questionnaires were not returned so that the percentage of questionnaires returned was 90%.

Multiple linear regression was used in the data analysis technique for this study. Before the regression analysis is carried out, the classical assumption test is carried out first. The regression equation in this study is:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 e$$

where:

Y = Professional behaviour

A = Constant

B = Regression coefficient

X<sub>1</sub> = Culture

X<sub>2</sub> = Conscientiousness

X<sub>3</sub> = Religiosity

### RESULTS AND DISCUSSION

#### Classic assumption test

Based on the histogram graph on the output of the following data normality test, it can be concluded that the histogram graph provides a distribution pattern that is close to normal, while the normal plot graph shows the dots spread around the diagonal line, and the distribution follows the direction of the diagonal line. These two graphs show that the regression model is feasible because it meets the assumption of normality.

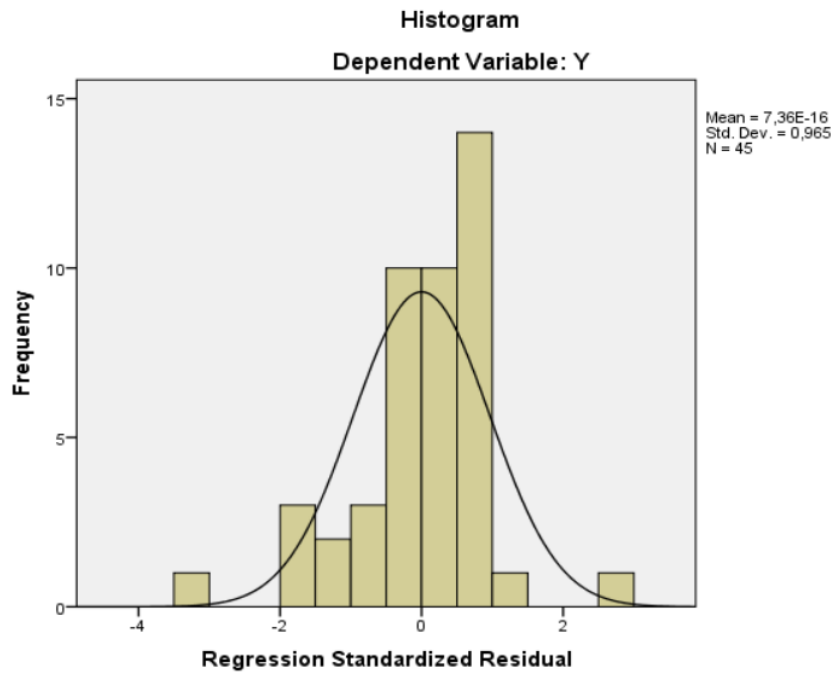


Figure 2. Histogram graph

The multicollinearity test above shows that for all independent variables, the tolerance value is above 0.1 and the VIF value is below 10. It can be concluded that there is no multicollinearity in the regression model used.

Table 1

Multicollinearity test result		
Model	Tolerance	Collinearity Statistics VIF
1		
(Constant)		
X1_Culture	,930	1,075
X2_Conscientiousness	,431	2,323
X3_Religiosity	,445	2,248

The third classical assumption test used in this study is the heteroscedasticity test. The scatter plot above shows that the points spread randomly and are spread both above and below the number 0 on the Y-axis. It can be concluded that there is no heteroscedasticity in the regression model, so the regression model is feasible to use to test the independent variables on the dependent variable.

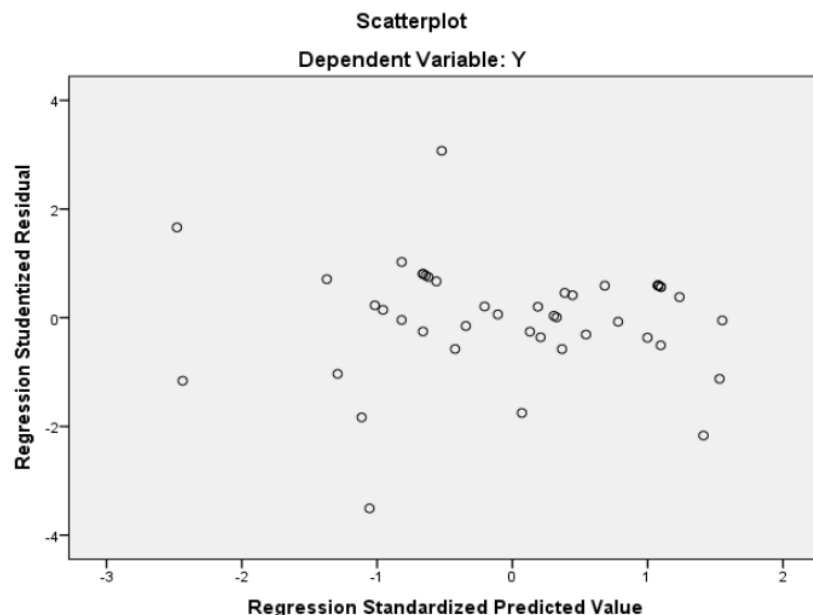


Figure 3. Scatterplot

## Hypothesis test

Table 2

Multiple regression test result table

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	C	6,542	5,020		1,303	,200
	X1	-,056	,070	-,071	-,798	,429
	X2	,290	,091	,488	3,199	,003
	X3	,496	,192	,390	2,587	,013

Source: Processed by the authors, 2021

Based on the data processing performed using SPSS, the value of  $t_{table}$  with a significant level ( $\alpha = 5\%$  df (n-2) = 45-2) is 1.6810. According to Alhusin (2003), if  $t_{arithmetic} \geq t_{table}$ ,  $H_0$  accepted and  $H_a$  rejected. The results of the partial hypothesis testing of the influence of culture ( $X_1$ ) on auditor professionalism (Y) obtained a  $t_{count}$  value of -0.798, which is smaller than the  $t_{table}$  value of 1.6810 for an error rate of 5%. This means that culture partially does not have a positive and significant influence on the determination of auditor professionalism. So, it can be concluded that there is no influence between culture and professional auditors, so it can be stated that the first hypothesis ( $H_1$ ), which states that cultural factors influence auditor professionalism, is rejected.

Based on the t-count value for the independent variable personality ( $X_2$ ) on auditor professionalism (Y), the  $t_{count}$  value is 3.199, which is greater than the  $t_{table}$  value, which is 1.6810 for an error rate of 5%. This means that  $t_{count} > t_{table}$ , therefore, the personality variable

partially has a positive and significant effect on auditor professionalism. So, it can be concluded that the second hypothesis personality factor ( $H_2$ ) for the personality variable ( $X_2$ ) on auditor professionalism (Y) is accepted.

The results shown for the religiosity variable ( $X_3$ ) on auditor professionalism (Y) are 2.587, which is greater than the  $t_{table}$  value of 1.6810 for an error rate of 5%. This value means that religiosity has a positive effect on auditor professionalism. So, it can be concluded that the third hypothesis religiosity factor ( $H_3$ ) for the personality variable ( $X_2$ ) on auditor professionalism (Y) is accepted.

**CONCLUSIONS**

This study results indicate that the cultural factors brought by each auditor in their work environment do not significantly influence auditors to work professionally in conducting audits.

This study results indicate that a person's personality factor has an influence on auditor professionalism. Personality factors arise from each individual auditor, a



personal auditor tends to be careful, responsible, orderly and reliable in doing something or what is commonly called conscientiousness. This can be interpreted that the higher the personality level of an auditor can reduce the auditor's carelessness in conducting the audit.

In addition, it was found that a person's religiosity factor has an influence on auditor professionalism.

The factor of religiosity is one of the determinants of moral values, which is often referred to as ethical standards. The meaning of religiosity itself is more emphasized on the quality and attitude of a person's life based on the religious values that become their beliefs.

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