

THE INFLUENCE OF SOCIAL PRESSURE, COMMITMENT, MORAL REASONING AND PROFESSIONALISM ON AUDITORS' DECISIONS

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Abstract

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This research aims to see the influence of social pressure, commitment, moral reasoning, and professionalism on auditors' decisions in private companies in the city of Medan. This research was carried out with a population and samples taken using a random sampling technique where sample members from the population were taken randomly without paying attention to the strata in the population. This research uses a questionnaire distribution technique. The data analysis model uses multiple linear regression, validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test, and other data to get the desired results with the help of the SPSS program . The research results of social pressure have a significant influence on auditors' decisions in private companies in the city of Medan, while commitment, moral reasoning and professionalism do not have a significant influence on auditors' decisions in private companies in the city of Medan.

Keywords: Social Pressure, Commitment, Moral Reasoning, Professionalism, And Auditor Decisions.



INTRODUCTION

In the current conditions, various events have provided challenges for public accountants. Based on the Professional Standards for Public Accountants (SPAP), the audit carried out by the auditor can be of quality if it meets the provisions or auditing standards. Auditing standards cover the professional qualities (Professional Qualities) of public accountants, the considerations (Judgment) used in carrying out the audit and preparing the auditor's report. Furthermore, according to Angelo (1981), auditor quality is how likely it is for an auditor to find unintentional/intentional errors in the company's financial reports, as well as how likely it is that these findings will then be reported and included in an audit opinion. The quality of the auditor depends on two things: (1) the technical ability of the auditor which is represented in experience and professional education, (2) The quality of the auditor in maintaining his mental attitude.

Quality audit is a systematic and independent examination to determine whether the quality of activities and achievement of results are in accordance with plans that have been designed and can be implemented effectively in achieving goals. Audit quality is an auditor's actions in carrying out an audit based on established auditing standards and reporting the results of the audit based on the adequacy of existing evidence to interested parties. This research aims to determine the influence of Social Pressure, Commitment, Moral Reasoning and Professionalism on the Auditor's response. Also aims to

know how important it is to make genuine decisions without the impact of Social Pressure, Commitment, Moral Reasoning and Professionalism in becoming an Auditor. Social pressure theory or in English known as The Social Pressure Theory is a theory which assumes that human language originates from pressure on the need for primitive humans to understand each other. In another sense, primitive humans encourage themselves to pronounce certain sounds when speaking. an object and then the sound is called a sign. This theory was put forward by an expert named Adam Smith in his book entitled The Theory of Moral Sentiments which is alluded to on page 343 onwards. For person Which accept pressure can emerge conflict Because he must can work according to orders but must also comply with the existing code of ethics. Pressure can make someone take actions that deviate from the code of ethics. Where auditors should follow the existing code of ethics. However, due to the influence of pressure social. Very many auditors are helpless and ultimately violating the code of ethics of an auditor. Commitment is the level to which a worker identifies with an organization, its goals and hopes to remain a member (Robbins & Judge, 2014). Commitment is a person's identification and bond with an organization (Moorhead & Griffin, 2013). Commitment as attachment (attachment) to the organization is characterized through will For still endure; identification with mark – mark and organizational goals; as well as a willingness to put more effort into their behavior. (Porter and Minner in Kusumaputri, 2015).





RESEARCH METHODS

A research method based on positivistic (concrete data), research data in the form of numbers that will be measured using statistics as a calculation test tool, related to the problem being studied to produce a conclusion. Positivistic philosophy is used in certain populations or samples. The population in this study was all auditors at private companies in the city of Medan, totaling 160 people.

From the population in Medan city private companies, researchers decide use formula Slovin For determine size sample in this research :

$$n = \frac{N}{1 + Ne^2} \dots \dots \dots (1)$$

Where:

n = Number of samples N = Number of population

e = tolerable error, taken as 10 percent.

$$n = \frac{160}{(1+160.0,1^2)}$$

$$= 61.54$$

$$n = 61.54 \text{ people}$$

Thus, the minimum sample size that can be used in this research is 61.54 respondents, which if rounded up becomes 62 respondents. Based on the results obtained from the Solvin formula, the number of respondents was determined to be 62 respondents. Next, the questionnaire was distributed to 62 auditors at private companies in the city of Medan. The type of data used in this research is primary data. The analytical method used in this research is multiple linear regression

analysis to determine the independent variables, namely social pressure, commitment, moral reasoning, which influence the auditor's decision.

RESULTS AND DISCUSSION

The validity test carried out in this research was by comparing the rcount value with rtable For df = n-2. As for many sample There is 62 respondents And can calculated big df with 62-2=60 with df=60 and alpha = 0.05 so that rtable = 0.25. So the conclusion is that the rcount value that is more than rtable gives the conclusion that the question or indicator is declared valid.

No	Variable	r alpha	Criteria	Status
1	Pressure Social (X1)	0.870	0.60	Reliable
2	Commitment (X2)	0.859	0.60	Reliable
3	Moral Reasoning (X3)	0.868	0.60	Reliable
4	Professionalism (X4)	0.858	0.60	Reliable
5	Decision Auditors (Y)	0.856	0.60	Reliable

Table 1. Reliability Test

Based on table on seen ie all over variable And question status reliable. That matter seen from all over Croanbach's alpha own mark Which surpass criteria Which the benchmark is 0.60.

N		62
Normal Parameters ^{a,b}	Mean	.0000000
	St d.	2.50956437
	D	
	e	
	vi at io n	





Most Extreme Absolute	.051
Negative	.046
	-.051
Test Statistic	.051
Asymp. Sig. (2-tailed)	.200 ^{sd}

Table 2. One-Sample Kolmogorov-Smirnov Test

- Test distribution is Normal.
- Calculated from data.
- Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Based on table 2, it can be seen that the calculation results show the Kolmogorov-Smirnov Value

0.051 and a significance value of 0.200 from the calculation above a significance value of $0.200 > 0.05$. so that the data used in this research is normally distributed.

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
		B	Std. Error				Tolerance	VIF
1	(Constant)	7,691	2,512		3,062	,003		
	PRESSURE SOCIAL	-.082	,095	-.096	-.864	,391	,672	1,487
	COMMITMENT	,275	,110	,296	2,496	,015	,596	1,679
	MORAL REASONING	,094	,111	,095	,847	,400	,668	1,497
	PROFESSIONAL ALISM	,393	,093	,499	4,211	,000	,597	1,676

Table 3. Multicollinearity Test

Based on the table above, it can be seen that the tolerance values and VIF shows the absence of variables independent Which mark tolerance < 0.10 And mark VIF > 10 . So that Can withdrawn conclusion on this research No the existence of multicollinearity Because variables One with other not related.

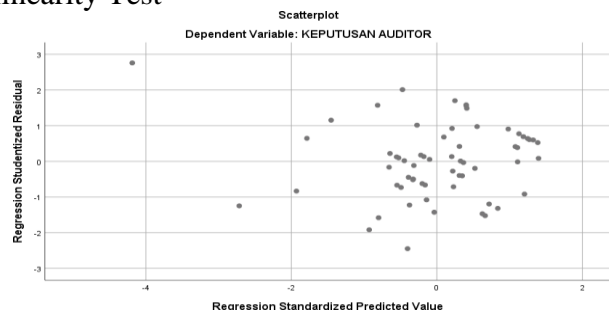


Figure 1. Heteroscedasticity Test

From the graph, it can be seen that the points are randomly distributed above or





below zero (0) on the Y axis. So we can conclude that in this research the regression model can be used because there is no heteroscedasticity.

Model	R	R Square	Adjusted Square	Std. Error of the Estimate	Durbin-Watson
1	,722 ^a	,522	,488	2,596	2,117

Table 4. Coefficient of Determination

From the results of the table above, the adjusted R square value is 0.522, which is equal to 52.2%. This states that the auditor's decision variable can be explained by the variables of social pressure, commitment and morals reasoning, And professionalism worth 52.2% whereas the rest 47.8% can be explained by other variables outside this research.

Model		Sum Squares	df	Mean Square	F	Sig.
1	Regression	418.795	4	104.699	15.534	.000 ^b
	Residual	384.173	57	6.714		
	Total	802.968	61			

Table 5. Uji F

From the table above you can see the results of the f test of 15,543. This test also tests simultaneously whether the variables of social pressure, commitment, moral reasoning, and professionalism can carry out auditor decision variables which can be found to have a significant value of $0.00 < 0.05$. This proves that the variables of social pressure, commitment, moral reasoning and professionalism have a

significant influence on the auditor's decision.

From the results of the research that has been carried out above with all the tests that have been carried out, the results obtained are $X1 \ 0.048 < 0.05$. These results prove that social pressure influences decisions auditors And state If H1 accepted. Pressure social is Wrong One aspect which Very influential in encouraging auditors to become better auditors and the better the auditor's decisions, the more reliable the results produced by the auditor will be. This research is in line with Enok Rizka Aulia's research in research stating that pressure social influence in a way significant to decision auditor, meanwhile this research This is not in line with Irman Mamulati and Rida MM Siagian's research which states that social pressure does not significantly influence auditor decisions.

From research that has done as well as testing Which has done so get results as following $X2 \ 0.597 > 0.05$. So from the result Can concluded commitment No influencing the auditor's decision means stating that H2 is rejected. Commitment is often considered to have less influence results performance somebody auditors whereas on reality the more committed somebody then results it works Also will plus Good also. Research This in line with study Irman Mamulati in research state that commitment No influence in a way significant to decision auditor, meanwhile this research not in line with study Enok Rizka Aulia in research states that commitment significantly influences the auditor's decision.





In the research carried out and the tests that have been carried out, the following results were obtained: $X_3 0.089 > 0.05$. So based on the results, it is stated that moral reasoning does not significantly influence the auditor's decision, which means H3 is rejected. To get an auditor's decision, you can do this by reasoning about a problem based on experience. This research is not in line with the research of Enok Rizka Aulia and Irman Mamulati in research states that moral reasoning influences in a way significant to the auditor's decision.

From the research carried out and the tests carried out, the following results were obtained: $X_4 0.683 > 0.05$. So from the results of the work it can be concluded that professionalism does not influence the auditor's decision, meaning that H4 is rejected. Professionalism is often considered to have less influence on an auditor's performance results, even though in reality professionalism is increasing someone then results it works too will plus Good also. This research in line with Juniarti's research, the research stated that professionalism does not significantly influence the auditor's decision .

CONCLUSION

Research This done For know is pressure social, commitment, moral reasoning, and professionalism regarding the auditor's decision and after conducting research we obtained results in accordance with what we have tested, namely that social pressure significantly influences the auditor's decision, commitment, moral reasoning and professionalism do not significantly influence the auditor's decision. All results obtained are based on test results using SPSS .

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