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Psychological Contract, Auditor Deviations and Audit Quality: A Studies at the Non-Big Public Accounting Firm in Surabaya

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Abstract---*This article is designed to explore the theme: "Psychological Contract, Auditor Deviation, and Audit Quality Which is reviewed from the point of view of non-public accountants. This theme was lifted from the results of research conducted at a company in Surabaya, East Java, Indonesia. Moreover, this study aims to examine the relationship between psychological contracts, Dysfunctional Auditor Behavior, and Audit Quality. This research was taken place in the Non-Big category of Public Accounting Firms or not affiliated with the Big Public Accounting Firms located in Surabaya, East Java, Indonesia. The subjects of this study were supervisory level auditors with the assumption that they had understood and experienced in implementing audit procedures and how understood the work environment, work relations, and leadership. Researchers use psychological contract variables as independent variables, the variable Audit Quality as the dependent variable, and the Dysfunctional Auditor Behavior variable as the mediating variable. Statistical testing using simple regression to prove the three hypotheses proposed by researchers. The results show that the psychological contract has a negative effect on dysfunctional auditor behavior and it also can negatively affect the audit quality. In contrast, the Psychological Contract can positively influence the audit quality.*

Keywords---*audit quality, auditor's deviance, psychological contract, public accounting.*

Introduction

The phenomenon of prevalent cases of irregularities and fraud among businesses in various sectors, both government and private, provides a challenge for auditors to carry out their roles properly and responsibly before the public and the law. Audit quality is needed in these problems and phenomena, because audit quality can provide signals or information to interested parties, to detect indications of fraud or crime.

Furthermore, the audit quality itself is influenced by various factors, such as the auditor's behavior can effect the quality of the audit. This is in line with the findings found by [Herbach \(2001\)](#). He argues that the auditor's behaviour might influence the quality of the audit, factually done by auditors. Then, the other factor is the time budget pressure. According to the experience of [Sunti \(2019\)](#), as an employee of the Inspectorate institution of Ende Regency, East Nusa Tenggara, Province, Eastern Indonesia, argues that sometimes the time budget pressure is challenging for auditors they carry out their audit tasks in a hurry which results in unsatisfactory audit results. This is strongly supported by the research results done by [Coram et al. \(2003\)](#), [Gundry & Liyanarachchi \(2007\)](#), [Liyanarachchi & McNamara \(2007\)](#), [Svanberg et al. \(2013\)](#), and [Svanstorm \(2016\)](#). They concluded that "time budget pressure" can affect audit quality.

On the other hand, other studies were conducted by [Donnelly et al. \(2003\)](#), and [Alkautsar \(2014\)](#), who concluded that Organizational Commitment is one of the factors, that can affect audit quality. Besides that, Locus Control is also one of the factors which can affect the auditors to carry out their proper audit tasks ([Paino et al., 2009](#)). Then, the Ethical culture is another one to influence the audit quality ([Sweeney et al., 2013](#); [Svanberg et al., 2013](#)). According to [Coram et al. \(2008\)](#), [Lopez & Peters \(2012\)](#), argue that the audit quality is strongly supported by moral intensity. Moreover, [Paino et al. \(2009\)](#), found that employee performance also influences the auditors to carry out the quality audit. The resilience factor can affect the quality of the auditors to examine the implementation of the

budget (Smith & Emerson, 2017). Some other factors that should be considered by the auditor, are Turn Over Intentions, Size of the Public Accounting Firm, and Auditor Personality (Paino et al., 2009; Lennox, 1999; Francis & Yu, 2009; and Gundry & Liyanarachchi, 2007). These are very important to be reflected by the auditors to improve their competence in doing their jobs which dealt with the audit tasks. It can be concluded that eleven factors strongly influence the audit quality such as the auditor's behavior, the time budget pressure, organizational commitment, locus control, ethical culture, Moral intensity, employee performance, resilience, turnover intentions, size of public accounting, and auditors personality (Ball & Wells, 2015; Broberg et al., 2017; Nor et al., 2009).

According to the experience of the auditors, it is usually found several obstacles, especially stumbling blocks found in the audit process. For this reason, they are required to further training, so that they are not indicated to have committed irregularities or fraud. As an example, there was a sharp practical case done by the auditors in Indonesia. Recently, it has been quite widespread generally known as the case of the Electronic KTP (E-KTP) in which it was forced to drag the auditor from the Supreme Audit Agency (BPK) Ali Sadli as a suspect (Pukat UGM, 2017).

Talking about the auditor's behavior, of course, cannot be separated from how the auditor conducts inspections, follows audit procedures, deals with clients, and deals with the surrounding environment including relationships with fellow auditors at 'level' or superiors that means seniors, superiors, managers and partners. The term behaviors cannot be separated from the concept of "psychological contract" which was first introduced by Argyris (1960). He defines the relationship between superiors and subordinates in which there is an unwritten agreement for each party. This compromise contains the expectations of both of them. What will they do, whether or not an expectation is fulfilled tends to influence the auditor in carrying out the inspection process and finally there are indications that it will have implications for the quality of the audit results. If the auditor deviates from what is following the agreement it tends to result in low audit quality as has been investigated by previous researchers (Walker & Hutton, 2006; Bal et al., 2008).

On the other hand, high-quality audit results tend to be able to help the right decision-makers and otherwise low-quality audit results will mislead decision-makers. This scientific paper is designed to examine the psychological contract in influencing dysfunctional auditor behavior and what the implications are for audit quality. The psychological contract can concussion on the auditor's behavior and can implicate the audit quality. As quoted by Herbach (2001), reflects that Psychological contracts can affect the auditor's behavior which in turn can also have implications for audit quality, have re-examined through the research conducted in Surabaya, East Java, Indonesia. The research results are used to be a database for analyzing the main theme of this scientific paper.

However, the psychological contract is a term that was first developed by Rousseau (1989), who defines a psychological contract as a description of the exchange relationship between employees and the organization. It consists of the employee's perception of the mutual obligations (promises) between him and the organization. These are 'promises' and 'expectations' for some reasons (eg, a hiring statement during a job interview). Employees believe that their promises will be fulfilled. As well as an unwritten promise of a contract is said to be 'psychological' because its elements are not necessarily explicit and precise, but can take on an ambiguous, unspecified or implicit character. The psychological contract involves the appraisal by the employee, of the exchange relationship with the organization (Shore & Tetrick, 1994). Along with Shore's findings related to psychological contracts, Robinson (1996), claims that in psychological contracts there are also "Trust and Breach". Furthermore, it is still related to the term psychological contract, strongly related to job satisfaction (Omar & Anas, 2014; Lijo & Lyngdoh, 2016).

Based on the previous explanation, psychological contracts are very much related to "employees" in companies and various types of industries including "Public Accountant Offices (Auditors)". Morrison & Robinson (1997), argue that the evaluation of psychological contracts is inherently cognitive. On the other hand, Herbach (2001), found that the Psychological Contract between auditor behavior and audit quality is related to one another. So, this scientific paper illustrates that the psychological contract will affect auditor behavior deviations, as well as have implications for audit quality (Conway & Briner, 2002).

Theory and hypothesis development

The concept of a psychological contract was first identified by a researcher named Argyris in 1960 and further developed by Denise Rousseau in 1989, then Rousseau conducted further research in 1994 with Robinson, then in 1998 with Tijoriwala, in 1995 and finally in 2010 by Herbach. According to Argyris (1960), Psychology contracts are defined by the relationship between leaders and employees, where there are unwritten mutual expectations for each party describe the employer-employee. This contract can lead to good and bad relationships in some situations. Some scientists define a psychological contract as an exchange of agreements felt by the individual and the other

party. The psychological contract is a type of exchange of social relations in which the social theory of exchange is defined through a cost-benefit analysis.

More than that, the implicit character of the psychological contract makes it difficult to define, although there is a consensus about its nature. This consensus identifies the psychological contract as "promissory, implicitly, perceptual, and based on expectations." An auditor is an employee who works in a company which is generally called a Public Accounting Firm because auditors are employees who have leaders (supervisors and partners), they have a psychological contract between the auditor to their superiors, and superiors to the auditors (Viator, 2001; Parker & Kohlmeyer III, 2005).

This contract is not made in writing because of that there is a psychological element. If the contract is written, the process of "collaboration" between the auditor and the leadership will likely be as planned or designed. Because according to what is planned, the results or goals will be achieved. In psychological contracts that are not in written form, both the auditor and the supervisor (supervisor, manager, or partner) will tend to deviate if their "contract" is not fulfilled. The emergence of deviant auditor behavior may occur (Herbach, 2001) such as premature sign-off. Based on this description, the hypothesis put forward by the researcher is as follows:

H1: Psychological contracts have an effect on auditor behavior deviations.

Audit quality is the ultimate goal of all financial reporting on the inspection processes because quality audit results can convince users in making decisions. Therefore, DeAngelo (1981), defines audit quality as the probability (likelihood) in which the auditor finds and reports the existence of a violation of the client's accounting system. Research related to the factors that influence audit quality has also been extensively explored by Coram et al. (2003), Donnelly et al. (2003), Gundry & Liyanarachchi (2007), Liyanarachchi & Mc Namara (2007), Svanberg & Ohman (2013), and Svanstorm (2016), as described in the background of the problem. In addition, Malone & Robert (1996), claim that auditors' deviant behavior is one of the factors that affect audit quality. Herbach (2001), suggests that auditor behavior affects audit quality, Suhayati (2012), finds evidence that auditor dysfunctional behavior affects audit quality. Based on this description, the second hypothesis proposed from this study is:

H2: Deviant auditor behavior affects audit quality

This study also tries to link psychological contracts and audit quality, which researchers refer to research conducted by Herbach (2001). The results of Herbach's research show that there is a positive effect of psychological contracts on audit quality with the argument that the higher the fulfilment of the auditor's expectations by the leadership, the results of the auditor's work tend to be better. To date, researchers have found only one previous study, which was conducted by Herbach Olivier in 2001, but published in 2010. Research conducted by Herbach is very interesting because a person doing a job tends to be influenced by behavior and a person's behavior is influenced by a psychological contract between himself and the boss. Based on this description, the third hypothesis in this study is:

H3: Psychological contracts have a positive effect on audit quality

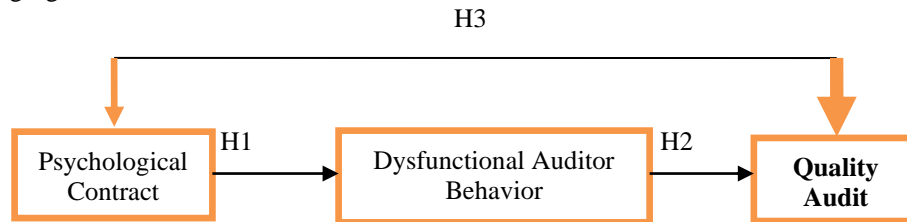
Research Method

The sample of this study is an auditor (supervisor) at a Public Accounting Firm in East Java, which is not included in the Big or is not affiliated with the Big firm> It is known as a small company. It is reasonable to use a small company as an object of the research because employees who work in a small company, psychologically they will tend to be natural and straightforward, then, they feel that they work in companies that are not well known so that self-demand (psychological) tends to be more visible. In the early stages of the research, the researcher used a survey method in which the researchers had to get answers from questionnaire respondents, amounting to 124 out of 10 public accounting firms based in the city of Surabaya, where all respondents served as supervisors in the public accounting firm. The supervisor position was chosen with the assumption that this position has passed the junior and senior phases, where they experience almost all audit procedures (Putri et al., 2022).

The psychological contract variable, according to Robinson (1996), and a literature review on auditing, ten elements can be a leader's contribution to the psychological contract between auditors and them, including: job security, high salary, performance-based salary, attractive job, international experience, career opportunities within the company, career opportunities outside the company, quality of professional training, workforce autonomy, pleasant human environment (two aspects: with colleagues and the company in general) which might be summed up in a questionnaire developed by Rousseau & Schalk (2000), concluded that there are two forms existed in the contract of psychology such as Transactional contracts and Relational contracts. The "Transactional contracts form consists of short-term agreements and focuses on aspects of economic exchange (money) with the type of work and employee involvement in the organization. Therefore, the relationship is not based on long tenure. Then, the

employment relationship in a transactional contract end when the employee's performance is deemed poor, thus the written contract ends.

On the other hand, relational contracts are contracts that have a long period and the end cannot be determined. This type of contract also involves socio-emotional factors such as trust, security and loyalty. To audit the dysfunctional behavior, researchers refer to research conducted by [Hunt \(1995\)](#), which is summarized in a questionnaire containing auditor behavior. For audit quality, the researcher refers to research done by [Donnelly et al. \(2003\)](#), who developed a questionnaire consisting of 12 questions covering two indicators, namely inspection following auditing standards and quality of audit reports. The conceptual framework of this research can be shown in the following figure:



The analysis technique for this study uses a simple regression analysis technique with three tests. The first test examines the effect of the psychological contract on deviant auditor behavior. The second test is to examine the effect of auditor deviations on audit quality. And then examine the effect of psychological contracts on audit quality.

Research Result, Hypothesis Test, and Discussion

This section would be explored the three related points that should be analyzed in the following such as results of the research, hypothesis test, and discussion. These things would be presented as follows:

Research Result

To be analyzed the research results, the writer should use descriptive statistics because they provide an overview of the frequency distribution of the research variables, the maximum value, minimum value, average and standard deviation. Besides that they are used to be an analytical technique to explain and provide information about the distribution of research instruments, research demographics of respondents and descriptions of research variables. It was distributed 150 questionnaires and 124 questionnaires that could be processed from 10 Public Accounting Firms in the City of Surabaya. The questionnaires were asked to the target respondents, mainly dominated by male auditors, around 62%. In terms of age, under 25 years about 26% and the rest over 25 years. When viewed in terms of education, this auditor supervisor has taken the level of Strata 2 (S2) and Profession (Ak), which is around 76%. The following table presents descriptive statistics for each variable used.

Table 1
Descriptive statistics of research variables

Variables	N	Minimum	Maximum	Mean	Stand. Dev
PC	124	29	67	49.36	10.77
DAB	124	17	41	28.74	9.22
AQ	124	21	29	22.25	5.14

The standard deviation describes how far the data varies, if the standard deviation value is much greater than the average, then the average value is a small representation of all data. Conversely, if the standard deviation value is less than the average value, then the average value can be used as a representation of all data. The conclusion is that the results from the statistical table of the descriptive variable of the study show that all the research variables Psychological Contract (PC), Auditor Dysfunctional Behavior (DAB) and Audit Quality (AQ) can represent well all data on these variables and may be continued for further analysis because of the standard deviation value is smaller than the average value.

Hypothesis Test

As stated in the previous statement, the study proposes three hypotheses, where the first hypothesis states that the psychological contract influences auditor behavior deviations. The statistical test results are shown in Table 2 below:

Table 2
Linear regression test result

Information	B	Std. Error	t	Sig.
(Constant)	7.557	6,728	1.216	0.621
PC	- 0557	0.153	-4 .434	0.001
Adjusted R2 =			t-table =	F-table =
0:57	F = 22.197	N = 124	2.032	2.76

Based on the results obtained, the psychological contract variable shows a P-value of -0.557 which means that for every 1% increase, the Auditor's Dysfunctional Behavior will decrease by 55.7%. Then, if you look at the t value, it is smaller than the t table (-4,434 < 2.032), Ha is accepted, so it can be concluded that the psychological contract has a negative effect on auditor behavior deviations. The second hypothesis is that auditor behavior deviations affect audit quality, where the statistical test results are presented in the following Table.

Table 3
Linear regression test result

Information	B	Std. Error	T	Sig.
(Constant)	6.567	7.015	1.543	0.732
DAB	- 0.475	0.1 11	- 6.4 53	0.001
Adjusted R2 =			t-table =	F-table =
0.64	F = 23.294	N = 124	2.102	2.89

Based on the test results, shows that the auditor's behavior deviation variable shows -0.475, which means that for every 1% increase, Audit Quality will decrease by 47.5%. 0.001, then Ha is accepted and it can be concluded that deviations from auditor behavior have a negative effect on audit quality. The third hypothesis is that the psychological contract has an effect on audit quality, where the statistical test results are presented in the following table.

Table 4
Linear regression test result

Information	B	Std. Error	T	Sig.
(Constant)	5.471	6.021	1.678	0.722
PC	0.265	0 025	5.556	0.005
Adjusted R2 =			t-table =	F-table =
0.38	F = 26.345	N = 124	2,420	2,66

Based on the test results, shows that the psychological contract P-value is 0.265, which means that for every 1% increase, audit quality will increase by 26.5%. Then if you see that the value of t is greater than the t table (5.556 > 2.420), Ha is accepted so that it can be concluded that the psychological contract has a positive effect on audit quality.

Discussion

As previously explained, the results of auditing financial statements will certainly influence users in making decisions. Because audit results are considered in decision-making, of course, they must meet quality requirements. As quoted by DeAngelo (1981), defines audit quality as the auditor's probability of finding indications of violations in his client's accounting system. This study seeks to examine the effect of psychological contract variables on quality with the argument that someone who chooses to work as an auditor will try to hold an unwritten agreement between himself (based on desires and expectations) of his work and his boss (Rousseau & McLean Parks, 1993). If

what is done at work, following expectations and relationships with leaders and relationships good, then the work done tends to be the other way around.

Referring to the clarification as stated previously, there is a negative effect of the psychological contract on auditor behavior deviations. This statement supports the results of research conducted by [Herbach \(2001\)](#), he concluded: Auditor behavior deviations are described as the auditor will do anything in carrying out audit procedures such as premature sign-off ([Svanström, 2016](#)) which indicates a negative influence on audit quality, arguing that the higher the deviation of the auditor's behavior, the quality of the audit will tend to decrease.

Then it also indicates that there is a positive relationship between psychological contracts and audit quality which is supported by [Herbach \(2001\)](#). He concludes that there is a positive effect between psychological contracts on audit quality with the argument that the greater the fulfillment of an auditor's agreement with work, environment, and leadership, the the results of his work will tend to be good (audit quality). Statistical tests also show that there is a positive effect of psychological contracts on audit quality ([Stoel et al., 2012](#); [Alzoubi, 2018](#)).

Conclusions

In closing this scientific paper, the author tries to draw several conclusions and at the same time provide recommendations or suggestions to the various parties responsible for the use of company and government budgets. As previously explained, the purpose of this study was to examine the effect or relationship between three variables: Psychological Contract, Auditor Behavioral Deviance, and Audit Quality. This research was conducted at a Public Accounting Firm in the Non-Big category or not affiliated with the Non-Big or small company category in Surabaya, East Java, Indonesia. The subjects of this research are auditor-level supervisors with the assumption that they have understood and experience in implementing audit procedures and how they respond to the environment, relationships, and their leadership. The results of the study show that the psychological contract has a negative effect on auditor behavior deviations and auditor behavior deviations also have a negative effect on audit quality. On the other hand, psychological contracts can have a positive effect on audit quality.

Suggestions

The first suggestion is addressed to future researchers. The author honestly says that this study has many weaknesses and shortcomings, namely the researcher did not elaborate in more depth and detail on the elements that make up the research variables, such as the psychological contract variable that must be analyzed as well as other elements such as relational and transactional. Likewise, the variable Auditor Behavior Deviance and Audit Quality. In addition, analytical techniques are also expected to follow the needs of research development. The following suggestion is that the results of this study are expected to provide useful information for the Public Accounting Firm so that it can provide comfort to the auditor and meet the auditor's expectations so that the audit work process will be better and the audit work results will also tend to be good or audit quality.

Conflict of interest statement and funding source

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Statement of authorship

He has a responsibility for the conception and design of the study. As the author of this article, He has approved the final article.

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