



## Professional Commitment, Self-efficacy and Ethical Decision Auditor



Putu Purnama Dewi<sup>a</sup>  
Kadek Trisna Dwiyantri<sup>b</sup>

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### Abstract

This study aims to test and obtain empirical evidence on the influence of professional commitment on ethical decisions and the influence of self-efficacy in moderating the relationship between professional commitment and ethical decisions of auditors Public Accounting Firm in Bali Province. Sources of data used are primary data with the type of data used is quantitative data, obtained through the dissemination and filling questionnaires by auditors KAP. Data analysis technique used is with the approach of regression analysis of moderation or Moderated Regression Analyze. The results of this study indicate that professional commitment has a positive effect on ethical decision auditor, self-efficacy auditor able to moderate the relationship between professional commitment and ethical decision auditor.

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### Author correspondence:

Putu Purnama Dewi,  
Universitas Pendidikan Nasional, Denpasar, Indonesia  
Jl. Bedugul No. 39 Sidakarya, Denpasar, Bali, Indonesia  
Ph. +6281338763217  
Email address: [purnamadewi@undiknas.ac.id](mailto:purnamadewi@undiknas.ac.id)

## 1. Introduction

The need for public accounting services has increased with increasing interest in entrepreneurship in the era of the MEA. But accountants often face the dilemma of ethics in the discharge of his duties in order to meet the needs of the client to provide the decision in assessing the company's financial reports in accordance with the client's existing accounting standards. The ability to control a much needed ethical dilemma in providing ethical assessment decision as professionalism, so that the financial statements are presented can be accounted for and can be trusted by users. Auditors in the exercise of the activity of their audit consider many things because the auditor represents many interests inherent in the audit process (a built-in conflict of interest). Often in the implementation of the activity of auditing, an audit of the auditor is in conflict. Conflict within an audit will develop when auditor reveals information which client expects that information is not being spread to the public.

<sup>a</sup> Universitas Pendidikan Nasional, Denpasar, Indonesia

<sup>b</sup> Universitas Pendidikan Nasional, Denpasar, Indonesia

The event that had occurred causing a loss of public confidence in the professionalism of the public accounting firm. One of the most famous cases and quite a significant impact on public confidence in the public accounting profession is the Enron case involving the Public Accounting Firm (KAP), Arthur Anderson. In Indonesia, there are also many types of cases involving the public accounting profession, including the case of KAP Andi Iskandar & Partners, Hans Tuanakotta & Mustafa, Hendrawinata & Partners, Johan Malonda & Partners, Prasetyo Utomo & Partners, Robert Yogi & Partners, Salaki & Salaki, S. Darmawan & Partners, and RB Tanubrata & Partners in 2001 where the KAP ninth in collusion with the client company to be audited, as many as 36 banks to polish its financial statements that give a false report. KAP Eddy Pianto in 2002 is also a case that the United States Securities and Exchange Commission (US SEC) does not recognize the results of the audit of financial statements of PT Telkom audited by KAP Eddy Pianto because it has not received a letter of authorization or permission (credential) under the provisions of the US SEC.

Some cases concerning the failure of auditors can be used as an evaluation to improve the professional ethics of public accountants who have the task of auditing services. This prompted the need for an auditor's ability to consider the ethics and conduct in the audit. American Institute of Certified Public Accountants (AICPA) requires the auditor to exercise professional sensitivity and moral considerations in all activities (Anderson & Ellyson, 1986). Through an understanding of the code of ethics will lead auditor's attitude and behavior to achieve better results in maintaining the quality and image as a professional.

In addition to the understanding of the code of ethics, personality trait differences also cause the auditor has a different perception and judgment in determining ethical decisions. Saadullah & Bailey (2014) found that personality traits affect the likelihood of an accountant attitude in the face of ethical dilemmas. TJ *et al.*, (1997) developed a model of ethical decision making by stating that the ethical decision is an interaction between the individual factors with situational factors. Various studies have previously shown that in this model the personality dimension related to the ethical decision. The importance of research on ethical decision making of thought and moral development (moral reasoning and development) for the accounting profession for three reasons: first, the research on this topic can be used to understand the level of awareness and moral development of auditors and will add to the understanding of how the behavior of auditors in the face ethical conflict. Second, research in this context would be to explain the problems of the processes occurring in the face of a variety of ethical decision making different auditors in situations of an ethical dilemma. Third, the results of this study will be able to bring and be landing on the theme of ethics and its impact on the accounting profession (TJ *et al.*, 1997). According to Jones (1991), measuring the true morality is not merely observe the moral behavior appear, but must look at the underlying moral consciousness of the moral behavioral decisions. Various studies have been conducted regarding ethical decisions, professional commitment demonstrated inconsistency results Kusumastuti (2008) obtained results that experience, professional commitment and gender did not significantly influence the ethical decision making auditor while Akbar (2016) that the professional commitment, Gorda *et al.*, (2018), self-efficacy and pressure obedience positive influence on ethical decision making auditor) so the researchers wanted to test linkage elements other personalities who may influence ethical decisions of an auditor in carrying out their duties, so this study is to give a vantage point just by entering the personality traits of individuals as self-efficacy as moderating variables. The problems that can be prepared in this study is whether professional commitment influences the ethical decision auditors and whether self-efficacy were able to moderate the relationship between professional commitment and ethical decisions?

This research is expected to provide additional empirical evidence to reinforce the theory of ethics and personality theory which states that ethics and personality can affect a person's behavior is based on moderation of self-efficacy in the relationship professional commitment auditor on ethical decisions and are expected to provide contributions to the manager of the public accounting firm as consideration in implementing the tasks and responsibilities to understand the importance of ethics, potential and personality that will help improve the quality of the resulting ethical decisions.

The cornerstone of the theory used in the research is ethical theory where Bertens (2000) states that an ethical theory can help the decision-making process related to the moral and the justification for the decision. According to Duska & Btenda (2003), the ethical theory developed in three parts, namely the theory of utilitarianism that discussed the optimization of individual decision making to maximize the benefits and minimize the negative impact. There are two types of utilitarianism, namely utilitarianism act is the act that is beneficial to many people and the rule utilitarian that moral rules accepted by the public. Then the second part is the theory deontology discussing the duty of the individual to give rights to someone else, so the basis for judging good or bad of a thing should be based on the obligation and not the consequences of actions. The third section is virtue theory that explains the disposition of a person's character that allows it to behave morally. There are two kinds of virtue theory, namely individual businesses, such as honesty, fairness, trust, and tenacity, as well as the level of the company, such as anger, loyalty, honor, shame

owned by managers and employees. Another theory underlying this research is cognitive moral development theory developed by Kohlberg (1971) which states that personal value is obtained through a process of thought and expression. There are six levels developed by Kohlberg namely the first and second stages of moral development is called Pre-conventional, a condition in which people make moral decisions based on rewards and punishments. Stage three and four so-called Conventional, in this stage of one's own attention to social rules and needs of others. The fifth and sixth phase is called Post-conventional, where the good of the community have been incorporated into moral reasoning (Kohlberg, 1971). Furthermore, even the theory underlying this study is the personality theory propounded by Mc Crae & Costa Jr. (1997) in Feist & Feist (2009) stated that individual behavior can be predicted by understanding the key components of personality.

Previous research associated with this study include TM (1991) states there are three main elements in ethical decision making, the first, a moral issue, stating how much when someone takes action, if he is free to act, it will result in the loss (harm) or gain (benefit) for others. Kusumastuti (2008) investigated the effect of experience, professional commitment, organizational ethics, and gender on ethical decision making auditor in the auditor Public Accounting Office in Jakarta with the result of that experience, professional commitment and gender did not significantly influence the ethical decision making auditors, while ethics organizations significantly influence ethical decision-making auditor. Akbar (2016) examined the effect of professional commitment, self-efficacy and stress adherence to ethical decision making auditors with ethical considerations as moderating variable on the auditor Public Accounting Firm in Napier. This study shows that professional commitment, self-efficacy and adherence pressure positive influence on ethical decision-making auditor. Inconsistencies results shown in these studies is the reference that the researchers used in developing this research hypothesis. There are two hypotheses that can be developed in this study are:

H1: the auditor's professional commitment has a positive effect on the ethical decision

H2: self-efficacy strengthen the relationship between the auditor's professional commitment and ethical decisions

## 2. Materials and Methods

This study was conducted on the auditors of the Public Accounting Firm (KAP) found in Bali Province in 2018. The data obtained in this study are primary data, namely the results of respondents' answers in the questionnaire distributed by researchers. Sampling in this study uses a non-probability sampling method with a purposive sampling technique that uses the judgment of researchers in selecting cases with specific objectives (Neuman, 2006). The criteria used in the selection of this sample are auditors working at the Public Accounting Firm registered in the 2017 Indonesian Institute of Certified Public Accountants (IAPI) Directory and still active in 2017 as well as auditors who have a minimum work period or audit experience of 1 year because according to Regional Office & Handriyani (2008) auditors who have worked at least 1 year in KAP have sufficient understanding regarding the profession of auditors and are able to adapt or adapt to their corporate culture.

The variables used in this study are ethical decisions as the dependent variable, the independent variable is the auditor's professional commitment, and self-efficacy as a moderating variable. Professional commitment uses five items developed by Forsyth (1981), namely the desire to do business for auditor professional success, self-pride, self-motivation, caring and pride in the profession of auditors. The research model is a logical relationship between the theoretical foundation and empirical studies described in the literature review that explains the relationship between independent variables and the dependent variable in this study. This research model can be seen in Figure 1.

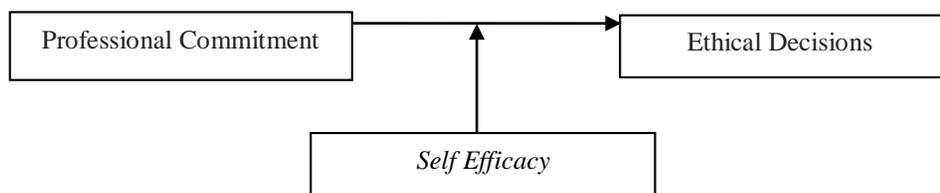


Figure 1. Research Model

Data collection techniques in this study used a survey method which was carried out as a step to search primary data based on the opinions of individuals who were the object of this study. The data analysis technique used in this study is Moderated Regression Analysis. Before the regression test, the instrument is tested and followed by the classical

assumption test. Testing instruments performed in this study are validity and reliability tests. The classic assumption test carried out includes tests of normality and heteroscedasticity.

Validity test is used to measure the validity of a questionnaire. The questionnaire is said to be valid if the question in the questionnaire is able to reveal something measured by the questionnaire. This test uses the Pearson Correlation value between item scores with total items when compared to critical  $r$  obtained through the SPSS program. If the item correlation to the total score is greater than critical  $r$  (0.30) then the research instrument is said to be valid and vice versa (Ghozali, 2009). Reliability test is used to measure indicators of variables or constructs of a questionnaire. A questionnaire is reliable or reliable if the answer to the statement is consistent or stable over time. Reliability test uses the value of Cronbach Alpha. If the value is greater than 0.60 then the research instrument is said to be reliable or reliable and applies the opposite (Ghozali, 2009).

Ghozali (2009) states that the normality test is carried out to test whether the residuals from the regression equation are normally distributed or not by using the Kolmogorov-Smirnov statistics. Data is said to be normally distributed if  $\text{sig} > \alpha$ . Heteroscedasticity test is carried out to determine whether or not there are variance inequalities. The test uses the Glejser model by regressing the absolute value  $e_i$  with the independent variable. If there is no absolute value of the independent variable that has a significant effect on the dependent variable, there is no heteroscedasticity. The results of the analysis in this study are expressed in the form of regression equations as follows (Suliyanto, 2011).

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e \dots\dots\dots (1)$$

Information:

- Y = Ethical Decisions
- $\alpha$  = konstanta
- X1 = Professional Commitment
- X2 = *Self Efficacy*
- e = error term
- $\beta_1, \beta_2$  = Koefisien Regresi

### 3. Results and Discussions

The number of respondents tested in this study was 70 auditors at the Public Accountant Office in Bali Province. Data was collected by distributing questionnaires directly to 10 (ten) Public Accounting Firms in the Province of Bali. The details of the delivery and return of this research questionnaire are shown in table 1.

Table 1  
Details of the questionnaire delivery and return

Information	Total	Percentage
Distributed questionnaire	70	100
Questionnaire that doesn't return	4	5,7
Questionnaire returned	66	94,3
Aborted questionnaire (incomplete filling)	6	8,57
Questionnaire used	60	85,73
Rate of return (response rate) = $60/70 \times 100\% = 85,73\%$		

Respondent characteristics are respondents' data collected to find out the profile of research respondents. Characteristics of respondents in this study include age, years of service, and the education level of the respondents. The measurement was obtained through data obtained from the returned questionnaire. Characteristics of respondents are described in Table 2 as follows.

Table 2  
Characteristics of respondents

No	Information	Total	Percentage
1	Age of auditors		
	≤ 30 years	42	70 %
	31-40 years	6	10 %
	41-50 years	7	11,6%
	≥ 51 years	5	8,4%
	Total	60	100%
2	Length of working		
	1-3 years	46	76,7%
	4-6 years	7	11,7%
	7-9 years	4	6,6%
	≥ 10 years	3	5 %
	Total	60	100%
3	Level of education		
	D3	4	6,7%
	D4	3	5 %
	Accounting Profession	6	10 %
	S1	41	68,3%
	S2	5	8,3%
	S3	1	1,7%
	Total	60	100%
4	Audit Training		
	Ever followed	21	35 %
	Never	39	65 %
	Total	60	100%

Descriptive statistics in this study are presented to provide information about the characteristics of the research variables, including minimum, maximum, mean, and standard deviation values. The average measurement is the most common method used to measure the central value of a data distribution, while the standard deviation is the difference in the value of the data studied with the average value. Descriptive statistics in this study are shown in Table 3.

Table 3  
Descriptive statistics test results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
X1	64	10	23	14,92	3,939
X2	64	32	69	45,77	11,207
Y	64	14	28	22,47	2,734

Source: data processed, 2018

Based on Table 3 descriptive statistics show the minimum, maximum, average and standard deviation values with many cases treated in 64 cases. The minimum value for the professional commitment component is 10.00 and the maximum value is 23.00, which means that the value of professional commitment from KAP auditors in Bali Province ranges from 10.00 to 23.00. The self-efficacy component has a minimum value of 32.00 and a maximum value of 69.00. This shows that the auditor's self-efficacy value ranges from 32.00 to 69.00. While the ethical decision variable has a maximum value of 14.00 and a maximum value of 28.00 which indicates that the ethical decision value of the auditor ranges from 14.00 to 28.00. The mean on the professional commitment variable is 14.92, which means that the auditor's professional commitment is 14.92. The standard deviation of 3.939 means that there is a deviation in the value of professional commitment to the average value of 3.939. The average for self-efficacy variables and the auditor's ethical decisions are 45.77; 22,47 while the standard deviation of these two variables is 11,207; 2,734.

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The test instrument used in this study is the validity test and reliability test. This study used the person correlation with the help of the Statistical Package for Social Science (SPSS) program to measure the validity of the instrument. Validity test can be done by calculating the correlation between the scores of each item statement with a total score. Usually, the minimum requirement for a questionnaire to fulfill validity is if  $r \geq 0.30$  (Sugiyono, 2009). The results of testing the validity in this study are shown in table 4.

Table 4  
Validity test result

Construct	Indicator	Corelation	Sig	Information
Ethical Decisions (Y)	Y1.1	0,816	0,000	Valid
	Y1.2	0,796	0,000	Valid
	Y2.1	0,817	0,000	Valid
	Y2.2	0,454	0,000	Valid
	Y3.1	0,787	0,000	Valid
	Y3.2	0,917	0,000	Valid
Professional Commitment (X1)	X1.1	0,875	0,000	Valid
	X1.2	0,770	0,000	Valid
	X1.3	0,876	0,000	Valid
	X1.4	0,742	0,000	Valid
<i>Self efficacy</i> (X2)	X2.1	0,759	0,000	Valid
	X2.2	0,792	0,000	Valid
	X2.3	0,855	0,000	Valid
	X2.4	0,631	0,000	Valid
	X2.5	0,800	0,000	Valid
	X2.6	0,801	0,000	Valid
	X2.7	0,821	0,000	Valid
	X2.8	0,838	0,000	Valid
	X2.9	0,798	0,000	Valid
	X2.10	0,831	0,000	Valid
	X2.11	0,933	0,000	Valid
	X2.12	0,862	0,000	Valid
	X2.13	0,806	0,000	Valid
	X2.14	0,861	0,000	Valid
	X2.15	0,831	0,000	Valid

Source: data processed, 2018

Based on Table 4 from the results of testing the validity it can be seen that all of the above instruments have a correlation value greater than 0.30 so that it can be concluded that all variables in this study are valid.

Whereas to test reliability using an analysis technique with the Cronbach alpha formula through the Statistical Package for Social Science (SPSS) computer program. A reliable instrument is an instrument that when used several times to measure the same object will produce the same data (Sugiyono, 2009). Ghozali (2009) states that a constructor variable is said to be reliable if it gives a Cronbach Alpha value > 0.60. The instrument reliability test results will be presented in Table 5.

Table 5  
Reliability test results

No.	Variable	r <i>alpha</i> count	r <i>alpha</i> table	Information
1	X <sub>1</sub>	0,876	0,60	Reliable
2	X <sub>2</sub>	0,964	0,60	Reliable
3	Y	0,859	0,60	Reliable

Source: data processed, 2018

Based on Table 5, it can be seen that all of the above instruments have a calculated r alpha value greater than 0.60 so that it can be concluded that all variables in this study are reliable.

The classic assumption test is carried out on existing variables so that there is no bias in testing. Classic assumption test includes a normality test, autocorrelation test, multicollinearity test, and heteroscedasticity test. Normality test is a statistical test that aims to determine the distribution of variable data that will be used in research whether or not it is normally distributed. A good regression model is to have a normal or near normal distribution. This study uses the Kolmogorov-Smirnov test to detect whether or not the normality test is fulfilled provided that the significance of each variable is greater than or equal to 0.05, then it is normally distributed, whereas if the significance of each variable is smaller than 0.05 then the data is not normally distributed (Ghozali, 2009). Based on table 6, it is known that the significance value is 0.541 ( $0.541 > 0.05$ ). This matter means the regression model is normally distributed.

Table 6  
Normality test result

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		60
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.16973453
Most Extreme Differences	Absolute	.104
	Positive	.069
	Negative	-.104
Kolmogorov-Smirnov Z		.802
Asymp. Sig. (2-tailed)		.541

a. Test distribution is Normal.

b. Calculated from data.

Heteroscedasticity test aims to test whether in the regression model variance and residual inequalities occur one observation to observation. A good regression model is that homoskedasticity or heteroscedasticity does not occur. One way to detect the presence or absence of heteroscedasticity is the Glejser method. This method is done by regressing the value of absolute *e.i.*, with the independent variable. If no independent variable has a significant effect on the related variable (absolute *e.i.*, value), then there is no heteroscedasticity (Ghozali, 2009). The results of the heteroscedasticity test are presented in Table 7.

Table 7  
Heteroskedastisitas Test Result

Model	T	Sig.
(Constant)	2,537	0,014
X <sub>1</sub>	-1,431	0,158
X <sub>1</sub> X <sub>2</sub>	1,189	0,239

Source: data process, 2018

Based on Table 7 it can be seen that the independent variable does not have a significant effect on the dependent variable of the regression model used because the significance of each independent variable is more than the real level ( $\alpha$ ) of 0.05. So it can be concluded that there is no heteroscedasticity.

Hypothesis testing in this study was carried out quantitatively based on the answers to the respondents' questions from the question items displayed in the research questionnaire. The data analysis technique used in this study is moderated regression analysis. This analysis technique is used to test the effect of moderating variables on the relationship between independent variables and independent variables using interaction tests. The regression equation that can be compiled from this study is

$$Y = 2,556 + 1,456 X_1 + 0,191 X_1X_2 + e.....(1)$$

## Description:

- Y = Ethical Decisions  
 $\alpha$  = Constant  
 X1 = Professional Commitment  
 X2 = *Self Efficacy*  
 e = error term  
 $\beta_1, \beta_2$  = Koefisien Regresi

The regression test results are shown in table 8 below

Tabel 8  
Regression moderassion analysis result

Model	Unstandardized Coeficients		Standardized		
	B	Std. Error	Beta	T	Sig.
(Constant)	2,556	3,198		0,799	0,427
Professional Commitment	1,456	0,270	2,098	5,402	0,000
<i>Self Efficacy</i>	0,191	0,124	0,785	1,545	0,128
Moderat	-0,015	0,004	-1,992	-3,548	0,001
R	0,922				
R <sup>2</sup>	0,851				
Adjusted (R <sup>2</sup> )	0,843				
F count	106,214				
Significant F	0,000				

Source: data processed, 2018

The results of the analysis show that the adjusted value (R<sup>2</sup>) is 0.851. This implies that 85.1 percent of ethical decision variables are able to be explained by professional commitment variables with moderating self-efficacy, while the remaining 14.9 percent is influenced by other factors not explained in the model. Professional commitment variable (X1) has a regression coefficient of 1.456, self-efficacy (X2) of 0.191. This illustrates that professional commitment variables have a positive influence on the ethical decisions of auditors of the Public Accountant Office in the Province of Bali. Whereas, the variable self-efficacy is able to moderate the relationship of professional commitment to the ethical decisions of auditors of the Public Accounting Firm in the Province of Bali.

The F test is used to test whether the independent variable (X) used in this study simultaneously has an influence on the dependent variable (Y). Based on the results of data processing with the Statistical Package for Social Science (SPSS) computer program the significance value was  $F = 0,000 < \alpha = 0.05$ . This means that the model used in this study is fit.

The t-test is used to test the hypothesis which states that the independent variable (X) used in this study partially has an influence on the dependent variable (Y).

#### *Effect of professional commitment to auditor ethical decisions*

The test used is a one-sided test so that  $\alpha = 0.05$ . If the level of significance t is greater than  $\alpha = 0.05$  then H0 is accepted and H1 is rejected, if the significance level is  $t \leq \alpha = 0.05$  then H0 is rejected and H1 is accepted. Based on the results of the calculation it is known that the significance value  $t = 0,000 < \alpha = 0.05$ , then H1 is accepted. This means that professional commitment (X1) has a positive effect on auditor ethical decisions (Y). The regression coefficient value of 5.402 shows that professional commitment has a positive effect on the ethical decisions of auditors of the Public Accounting Firm in Bali.

The results of this study are consistent with several previous studies conducted by Akbar (2016) which found that professional commitment, self-efficacy, and obedience pressure had a positive effect on auditor ethical decision making. Ethical considerations are also able to moderate the relationship between professional commitment and self-

efficacy in auditors' ethical decision making but are not able to moderate the relationship of compliance pressure to the auditor's ethical decision making.

However, [Januarti \(2011\)](#) shows different results in examining professional commitment variables where research conducted on the influence of auditory experience, professional commitment, ethical orientation and organizational ethical values on the perceptions and ethical considerations of BPK Audit Board auditors) results that ethical orientation significant effect on the perceptions and ethical considerations of BPK auditors but experience, professional commitment, and organizational ethical values have no significant effect on the perceptions and ethical considerations of BPK auditors.

Professional commitment is support for groups and positive attitudes towards the profession and job characteristics ([Kwon & Branks, 2004](#)). [Aranya & Ferris \(1984\)](#) defines commitment as a trust and acceptance of goals in the values of organizations and/or professions, willingness to mobilize business on behalf of organizations and/or professions, the desire to maintain membership in organizations and/or professions.

Professional commitment according to [Jeffrey and Weatherholt \(1996\)](#) is (1) a belief and acceptance of goals and values in professional organizations, (2) willingness to play certain roles in the name of professional organizations, (3) the desire to maintain membership in professional organizations. The results of [Jeffrey & Weatherholt's \(1996\)](#) study concluded that accountants with strong professional commitments will lead to compliance with rules compared to accountants whose professional commitment is low.

The results of statistical testing in this study indicate that auditors who have strong professional commitments will be able to obey the rules so that they can produce decisions that are in accordance with applicable norms and ethics. The stronger the professional commitment of an auditor will also strengthen the auditor's ability in the auditor's ethical decision-making process.

#### *Effect of self-efficacy on the relationship between professional commitment and auditor ethical decisions*

The calculation results show that the significance value is  $t = 0.003 < \alpha = 0.05$ . So H2 is accepted which means that self-efficacy strengthens the relationship between professional commitment and auditor ethical decisions. The concept of self-efficacy was first put forward by Bandura. Self-efficacy refers to perceptions of an individual's ability to organize and implement actions to display certain skills and to perform well in one particular situation ([Bandura, 1997](#)). [Baron & Keny \(1986\)](#) suggested that self-efficacy is an individual's assessment of his ability or competence to do a task, achieve a goal, and produce something. Self-efficacy or self-efficacy is the belief or self-confidence of an individual about his ability to organize, perform a task, achieve a goal, produce something and implement actions to achieve certain skills. A high self-efficacy auditor not only has self-confidence but also introspective in acting. In addition, he is also able to plan an action to cover his shortcomings, so that the predetermined target can be achieved properly. If individuals with high self-efficacy experience stress at work, this is their challenge and opportunity to demonstrate their expertise. With high self-efficacy, auditors can assess their competencies so that commitment to the profession of auditors will also increase as well, this will affect the decisions that will be taken in carrying out their duties as auditors.

The results of this study are supported by research conducted by [Gultom \(2015\)](#) which examined the effect of knowledge, specific experience, and self-efficacy on auditor performance with task complexity as a moderating variable. The results showed that self-efficacy had an effect on auditor performance. Moderating the complexity of the task to the relationship of specific experiences and auditor performance influences with the type of pure moderation. While the moderation of task complexity to the relationship of self-efficacy and auditor performance is influential with the type of quasi-moderation.

Another study that also supports this result is a study conducted by [Akbar \(2016\)](#) which examined the effect of professional commitment, self-efficacy and obedience pressure on the auditor's ethical decision making with ethical considerations as a moderating variable for auditors in the Public Accounting Firm in Makassar. This study shows that professional commitment, self-efficacy, and obedience pressure have a positive effect on auditor ethical decision making.

#### 4. Conclusion

Based on the results of the research that has been carried out regarding the effect of professional commitment on auditor ethical decisions with the moderation of auditors' self efficacy in the Public Accounting Firm in Bali Province, it can be concluded that the variable professional commitment positively influences the ethical decisions of auditors of the Public Accounting Firm in Bali Province. The higher the professional commitment possessed by an auditor, the stronger the self-confidence of professional attitudes in carrying out audit activities so that the auditor is able to analyze an assigned job and make decisions that are in accordance with established rules by taking into account the professional code of ethics of an auditor. This is done to maintain the quality and image of a professional. With professionalism, auditors will be able to make decisions in conducting audit activities in accordance with applicable standards.

The self-efficacy variable strengthens the relationship between professional commitment and auditor ethical decisions. Self-efficacy is one of the abilities of self-regulation by individuals. Self-efficacy can cause different behaviors among individuals with similar abilities, self-efficacy can also influence the auditor's professional commitment to making ethical decisions. Auditors who have high self-efficacy will do the task by considering the consequences of errors, whereas auditors with low self-efficacy will feel stressed or stressed in their work. If auditors with high self-efficacy experience stress on work, this is their challenge and opportunity to show their expertise. Auditors who have high self-efficacy tend to be able to carry out their tasks well, this is because the auditor is able to assess his competency so that it strengthens the professional commitment of an auditor who is very influential on the decisions he will take.

From the results of this study there are still various limitations that can be developed in further research that want to analyze the personality of the auditor several things that are limitations in this study, among others, this study still uses moderation regression analysis that can be developed by future researchers with experimental methods, data collection methods this study uses a survey method with questionnaire techniques so that it can cause the possibility of different perceptions between respondents and researchers relating to the statements contained in the questionnaire, this study only measures the personality of external auditors, and this study only uses professional commitment variables and self-efficacy personality traits to influence auditor's ethical decisions.

Based on these limitations, various improvements were made to obtain better research results than before. Some suggestions that can be conveyed for further research, namely further research can use experimental tests so that there is a novelty in his research. Subsequent research can combine survey techniques with questionnaires with interview techniques so that the results obtained can be more accurate. Future research can use new variables that influence the auditor's ethical decisions. The next researcher can develop the object of research by measuring the personality of internal and government auditors.

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#### *Statement of authorship*

The authors have a responsibility for the conception and design of the study. The authors have approved the final article.

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**Biography of Authors**

	<p>Putu Purnama Dewi, SE., M.Sc. is a lecturer in the faculty of economics and business, Universitas Pendidikan Nasional (Undiknas University). She graduated her Bachelor in Accounting, Universitas Pendidikan Nasional (Undiknas University), Denpasar-Bali, Indonesia in 2004. She finished her Master of Accounting (M.Sc.), Udayana University (UNUD), Denpasar, Bali, Indonesia in 2015. She is interested in Cost Accounting, Financial Statement Analysis, Management Accounting, Entrepreneurship, Introduction to Accounting, and Management Control System <i>Email: <a href="mailto:purnamadewi@undiknas.ac.id">purnamadewi@undiknas.ac.id</a></i></p>
	<p>Kadek Trisna Dwiyantri, S.E., M.Sc. is a lecturer in the faculty of economics and business, Universitas Pendidikan Nasional (Undiknas University). She was born in Denpasar, January 2nd, 1992. She lives at Jl. Pandu No. 48, Dukuh Dalung-Kuta Utara, Badung, Bali. She interested in financial statement analysis, introduction to accounting, business ethics, accounting theory, and accounting seminars. She graduated her bachelor degree in economics, department of accounting, faculty of economic and business, udayana university in 2013. She completed her accounting profession program, Gadjah Mada University (UGM) in 2015. She finished her master of sciences in accounting, Gadjah Mada University (UGM), Yogyakarta, Indonesia in 2015. <i>Email: <a href="mailto:trisnadwiyantri@undiknas.ac.id">trisnadwiyantri@undiknas.ac.id</a></i></p>