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RELIGIOSITY, PRO-SOCIAL ATTITUDES AND ECONOMIC VALUE ON AUDITOR'S INDEPENDENCE

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ABSTRACT

The purpose this research is the effect of religiosity, pro social attitudes and economic values on auditor independence. Auditor independence is very important to be owned by the auditor because the results of audits conducted by independent auditors will be used by users of financial statements as the basis for policy making. The audited financial statements are believed to have higher accuracy compared to the unaudited financial statements. The research method uses descriptive research with a qualitative approach. This study uses sample research by determining the sample using purposive sampling with a sample size of 25 auditors in Malang. Data collection techniques using open and unstructured interviews with data sources. The data will then be collected, reduced and then conclusions drawn. The results of the study show that religiosity has a positive effect on auditor independence, as well as pro social attitudes and economic values also have a positive influence on auditor.

KEYWORDS: Economic Values; Independence; Pro Social Attitudes; Religiosity.

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh religiusitas, sikap pro sosial dan nilai ekonomi terhadap independensi auditor. Independensi auditor sangat penting untuk dimiliki oleh auditor karena hasil audit yang dilakukan oleh auditor independen akan digunakan oleh pengguna laporan keuangan sebagai dasar pengambilan kebijakan. Laporan keuangan auditan diyakini memiliki akurasi yang lebih tinggi dibandingkan dengan laporan keuangan yang tidak diaudit. Metode penelitian menggunakan penelitian deskriptif dengan pendekatan kualitatif. Penelitian ini menggunakan sampel penelitian dengan penentuan sampel menggunakan purposive sampling dengan jumlah sampel sebanyak 25 auditor di Kota Malang. Teknik pengumpulan data menggunakan wawancara terbuka dan tidak terstruktur dengan sumber data. Data tersebut kemudian akan dikumpulkan, direduksi dan kemudian ditarik kesimpulannya. Hasil penelitian menunjukkan bahwa religiusitas berpengaruh positif terhadap independensi auditor, serta sikap pro sosial dan nilai ekonomi juga berpengaruh positif terhadap auditor.

KATA KUNCI: Nilai Ekonomi; Religiusitas, Sikap Pro Sosial.



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INTRODUCTION

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Management has full responsibility for the company's performance and financial reports to shareholders through the preparation of accountable financial reports. There is a high probability of a conflict of interest between compilers of financial statements and users of financial reports due to gaps in the information presented. This problem arises because the owner of the company cannot fully participate in the company's activities which are carried out by management, resulting in differences in references between company owners or report users and management. Therefore, to anticipate the emergence of such conflicts, it is necessary to have a third party whose independence is indispensable so that conflicts of interest between management as compilers of financial statements and users of company financial reports can be minimized. Management must be open with all informations. Information contained in the report finance must be relevant and reliable, Amani (2016)

Independence is the main requirement that third parties must have in responding to this conflict of interest. Auditor is the right profession as a third party. The auditor has the function of examining the company's financial statements that have been prepared by management. As with the existence of an independent auditor, the financial statements presented by management to the users of the company's financial statements have a low risk value. This means that with the presence of audit activities, the risk information used for decision making has a low risk value ([Arens et.al: 2008](#)).

Audited financial reports have a fairness level of information that is accurate compared to unaudited financial reports. This makes the company's financial statements that have been prepared to have a high degree of accuracy and can be trusted for decision making purposes. The purpose of the audit activity is to provide information on the fairness of the company's material reports that have been prepared by management based on generally accepted accounting principles. As for the implementation of the audit process, the auditor must be able to pay attention to the following matters (1) plan and design the approach to be carried out in the audit process (2) obtain evidence about special controls carried out by the company (3) obtain supporting evidence through audit procedures (4) carry out substantive examination procedures (5) carry out detailed balance testing procedures (6) carry out additional tests for disclosure purposes and collect final evidence and (8) report audit results ([Agoes, Sukrisno 2008](#)). The audit report is expected to have reliable audit quality. This is very necessary because the company's financial statements are used by many parties to determine a policy. A reliable audit quality according to [Arens \(2008\)](#) is a possibility that the auditor is able to detect and report material misstatements. This is done by the auditor based on the auditor's full encouragement in preparing and reporting any material misstatements. This encouragement is very much triggered by the independence of the auditor to the client. The independence of an auditor will fade and even disappear when the auditor has a personal relationship with the client. This will affect the mental attitude and opinion of the auditors on the results of the audit report. One of the threats is tenure audits have a long time.

A long tenure audit can result in a good relationship between the auditor and the client. Auditors will have a high sense of comfort when working with clients, and vice versa. As well as feeling comfortable for the auditor and the client, you can build a personal emotional relationship if the audit tenure is too long. This causes independence as an auditor profession to be threatened. Audit tenure can also create a high sense of belonging between the auditor and the client, resulting in less than optimal quality and performance of the audit due to personal interests between the auditor and the client.

Based on the Minister of Finance Regulation No. 17 of 2008 concerning Public Accountant Services dated February 5, 2008 in Article 3 paragraph (1) stipulates that: six consecutive financial years and by a Public Accountant for a maximum of 3 (three) consecutive financial years. Article 2 also states that the public accountant as referred to in paragraph (1) may receive back the general audit assignment for the client as referred to in paragraph (1) after 1 (one) financial year does not provide general audit services on the client's financial report. This Minister of Finance Regulation has a specific purpose, namely to anticipate audit tenure for auditors and clients.

Based on the above PMK, auditor replacement or rotation is highly recommended. This is to reduce the special relationship that exists between the auditor and the client. It also aims to maintain the independence of the auditor towards the client so that the information presented by the auditor is reliable information as a basis for financial report users to make policies based on actual conditions.

Pro-social behavior is the behavior of a person who changes the recipient's psychological or physical state so that the helper will feel that the recipient feels prosperous or satisfied both materially and psychologically. Pro-social behavior can be manifested through helpful, cooperative, generous, friendship and saving behavior. This is done to anyone who needs help by people who have a pro-social attitude ([Hurlock, 1996](#)). It is possible for an auditor to have a pro-social attitude. For example, in everyday life the auditor has a pro-social attitude, so that in carrying out his daily life a generous and helpful attitude cannot be separated from the auditor. Things like this will be an obstacle if the auditor is providing audit services to clients. This means that when the auditor has a pro-social attitude, his independence will be questioned. This is because everyone who has their pro-social attitude will be happy to help others, including clients. The independence of auditors will now be questioned if this pro-social attitude is also the basis for the auditor's work.

Religiosity is the religious depth or one's religious appreciation that can be expressed through daily worship, prayer and reading holy books. Religiosity can be carried out in everyday life but is not manifested visibly to others. This is the same as the religiosity of auditors, they do not show their level of piety to others but only appear to their Lord alone. The fear of sin is the main basis for the behavior of a person who has high religiosity. Therefore, religiosity can influence auditors in carrying out their duties as independent auditors. The theory of expectation (expectancy theory) is a theory developed by Vroom in 1964. As for this theory, it explains that all other people's actions will influence a person in achieving goals.

BASIC THEORY

The expectancy theory has a basis including (1) expectancy where the opportunity allows someone to do something so that the expected performance appears from the start (2) the value (value) of how far the results have been achieved with the expected results (3) relationship, which can be interpreted as the perception of someone who has the desire to achieve results in accordance with the goals and results in accordance with the objectives are very likely to be rewarded ([Hurlock, 1996](#)). Whereas is between the theory of rewards and this research, the auditors are expected to have high independence to achieve the expected goals, namely good audit quality. In addition, independence can also affect the quality of auditors. Auditors are required to maintain independence from clients. Independence is one of the second general standards, in SA section 220 states that in all matters relating to the engagement, independence in mental attitude must be maintained by

the auditor. This standard describes an independent attitude that must be upheld by auditors in carrying out their work for the public interest ([IAPI, 2012](#)).

CONCEPTUAL FRAMEWORK

Independence is the main requirement that third parties must have in responding to this conflict of interest. Auditor is the right profession as a third party. The auditor has the function of examining the company's financial statements that have been prepared by management. As with the existence of an independent auditor, the financial statements presented by management to the users of the company's financial statements have a low risk value. This means that with the presence of audit activities, the risk information used for decision making has a low risk value ([Arens et.al: 2008](#)).

The entity that owns or uses financial statements argues that audit quality is when the auditor provides assurance that the financial statements prepared by management are not material misstatements or fraud is presented in the form of audited financial statements ([Arens, 2008](#)). Meanwhile, the auditor believes that audit quality is the result of the work of the auditor when conducting the audit process based on predetermined professional standards, the auditor is able to assess audit risk, with the aim of preventing the risk of litigation and the collapse of the auditor's reputation.

Quality consists of the actual and perceived quality. true quality is when the risk of misstatement reports can be minimized, while perceived quality is how effectively users of financial statements believe that the audited financial statements do not contain material misstatements. This is supported by the auditor's opinion regarding the results of the auditor's report. This perceived quality can help companies to increase public trust in their companies so that they are used by companies to promote their companies to the public to invest.

Independence is the main key in maintaining audit quality. Audit quality according to Deangelo on [Ayu \(2019\)](#), is defined as the probability of an auditor to be able to reveal and report a violation in the client's accounting information system. Therefore independence is very important. This is due to the professionalism of auditors, one of which is the guarantee of the independence of the auditors in carrying out their duties. Therefore, if the auditor has high independence, professionalism is maintained and results in conclusions as well as good and accountable quality of the audit.

Pro-social behavior is behavior that benefits recipients of assistance that is directed and clearly in accordance with the stimulus and responsibility for decisions that have been made regarding the environment ([Hurlock, 1990](#)). [William on Jelinek \(2010\)](#) prosocial behavior is the behavior of a person who changes the recipient's psychological or physical state so that the helper will feel that the recipient feels prosperous or satisfied both materially and psychologically. People who do prosocial will feel satisfied with themselves because they are able to help others. Prosocial behavior is positive behavior that is done by others without asking other people for rewards.

Brigham's research explains that prosocial behavior has the goal of supporting and increasing the welfare of others who are given help. There are several aspects that affect prosocial attitudes including (1) Sharing: The condition in which a person has the ability to share what they have both materially, science and all related matters. with what is in him, including the professional abilities they have (2) Cooperation (cooperative): Willingness to cooperate with other people in order to achieve a certain goal. Cooperation is usually carried out on the basis of mutual benefit. (3) Donating (Donating): Actions that are based

on humanity to help others voluntarily to give part of what they have to people in need. (4) Helping: An individual without paying attention to profit or loss in providing assistance or helping and without expecting anything in return. Someone providing help to others can be in the form of moral or material help. (5) Acting Honestly (Honesty): Acting honestly is shown in the form of words and actions which are in accordance with the circumstances without adding or reducing the existing reality, honest behavior also includes not cheating or inciting others.

Prosocial attitudes in a person have supporting factors, this is because of the values and norms in society as well as the demands to uphold truth and justice in society. Values and norms in society are obtained through religious teachings and the community environment. In addition, there are several other supporting factors, including personal factors and situational factors. Personal factors are internal factors that determine someone to be prosocial. The existence of self-gain or an individual's expectation to obtain something or avoid something. This is a basic trait shared by all individuals. Personal values and norms also influence a person in being prosocial. This is a person's attitude based on values and the basics of social norms that apply in society. Prosocial attitudes are also influenced by empathy that grows from within a person. All individuals have a natural stimulus to feel the feelings or experiences of others. An attitude of empathy can be represented in verbal and non-verbal forms.

Situational factors are external factors that can influence a person's prosocial attitude. The existence of interpersonal relationships between individuals can strengthen prosocial attitudes. This can be seen from a person's good relationship, it will affect the attitude of caring for one another and giving mutual help to one another. Another situational factor is the experience in providing help which is also able to influence prosocial attitudes. Good experience in providing help will increase prosocial attitudes and vice versa. The responsibility of each individual also has an important factor in determining prosocial attitudes. Ambiguity of responsibility will cause someone to be reluctant to provide help because everyone is assumed to have different responsibilities.

Religiosity according to Indonesian Dictionary (Depdiknas, 2007: 1156) is something that has something to do with religion, is religious and is religious in nature. Religiosity is a personal attitude that can cause a sense of vibration that comes from the depths of the heart from ritual activities performed formally by a person. This means that religiosity is also an ideal that can be implemented in totality both in terms of taste and ratio experienced by a person.

Religiosity is a concept that focuses on a person's diversity based on several dimensions. Diversity is meant to have a focus on the diversity of Islam which is not only manifested in the form of worship but also the activities of other people. Islam as a comprehensive system encourages all of its followers to be religious in a comprehensive and deep manner through dimensions of religiosity. The dimensions of religiosity in question include the dimensions of belief (ideology), dimensions of religious practice (ritual and religion), dimensions of experience, dimensions of religious knowledge and dimensions of consequences, Glock dan R. Stark (1968: 11-19) on [Mukaromah \(2020\)](#).

In the context of Islam, where some Indonesians embrace this religion, these dimensions can be explained as follows: a. The dimension of belief (ideology) is an action to what extent a person is able to accept dogmatic matters, such as one's belief in the existence of God, the existence of heaven and hell, the existence of supernatural beings. In the context of Islam this dimension relates to a person's faith in God and the truths of his religion. All

teachings that come from the Al Quran and Hadith are used as a source of guidance in carrying out one's life. The implementation of this concept can be done in one's daily life by trying to be of benefit to all people in society in the form of conveying amar ma'ruf nahimunkar and other deeds with sincerity and full faith. b. The ritual dimension is a dimension that measures the extent to which a person is able to perform ritual obligations according to the religion he adheres to. For example, how someone wants to carry out compulsory worship such as praying five times a day and fasting. This dimension has a focus on diversity in the form of worship in the form of religious ceremonies. c. Intellectual dimension, is the extent to which a person knows, understands and understands his religion so that he is able to carry out activities in accordance with the rules of his religion. This dimension has a focus on the level of one's understanding of the religious doctrines that he has embraced. The broad knowledge of religion that is possessed by a person will affect his thinking insight so that it will affect his diverse behavior and make his life more focused.

The experiential dimension is the extent to which a person feels and experiences religious feelings and experiences. In Islam this dimension can be manifested by having a feeling of being close to God, a feeling of peace and happiness, a feeling of tawakal, a feeling of solemnity when carrying out a prayer of gratitude and so on. This is felt directly by someone without influence from other parties, meaning that these feelings arise from within a person without being influenced by others. e. The consequence dimension (practice) is the extent to which a person is able to commit to the teachings of the religion he adheres to in his daily life. For example, about honesty, being able to share, tolerance and others. This dimension is different from the ritual dimension because the ritual dimension focuses more on worshipping or adoration behavior while the consequence dimension focuses more on one's relationship with others.

As for the several explanations of the concept of religiosity, it can be concluded that religiosity is a person's diverse activities with religious teachings as the basis for their behavior. This behavior is related to behavior towards God and behavior towards others in society at large. Motivations can be influenced by several things, one of which is economic motivation. Economic value includes all things that are material. Everyone's life is inseparable from material needs. This need must also be met for the purpose of sustaining his life. Therefore, someone must have high work motivation to fulfill their needs.

As with auditors, an auditor must also have high work motivation in order to have good quality performance. The main quality of auditor performance is measured by the quality of the resulting audit. The results of the audit performance will be assessed by clients as well as users of financial statements. For clients, audit quality is very important because it affects the information provided to users of financial statements. Not a few clients who provide a relatively high audit fee to auditors with the aim that the quality of information produced is truly accountable and accountable.

Religiosity is a person's belief in believing in his religion and implementing it in everyday life. The dimensions of religiosity that are the focus of the writer are the dimensions of belief, experience and practice dimensions. The higher the level of religiosity, the more it will affect the ethics that are applied in everyday life and in work (Fauzan, 2012). In the opinion of researchers, this also applies to an auditor. The higher the level of religiosity, the better it is in professional ethics. Professional ethics refers to auditor independence. Therefore, the proposes a hypothesis.

H₁ = Religiosity has a significant positive effect on auditor independence

Motivation to work has several factors, one of which is economic motives. Economic values that are material in nature are the main factors for a person to work. Ida, 2019 explained that the audit fee has an effect on the performance of KAP auditors in Bali. One of the measures to measure the quality of auditor performance is by using auditor professionalism. Independence is part of the professionalism of auditors. When the auditor is able to maintain his independence, the auditor can be said to be professional. Therefore, the researcher proposes a hypothesis:

H₂ = Economic value has a significant positive effect on independence

Pro-social attitude is an attitude that naturally grows in someone. Brigham's research explains that pro-social behavior has the goal of supporting and increasing the welfare of others who are given help. Auditors work to provide financial statement examination services to clients in a professional manner. The professionalism can be measured through independence. When the auditor works, the main objective is to assist clients in providing valid information to users of financial statements. However, if the auditor's responsibility as a professional person is disturbed by the good relationship between the auditor and the client, it is possible that the auditor's independence will fade or even disappear. Therefore the researcher draws a hypothesis:

H₃ = Pro-social attitude has a significant effect on independence.

METHOD

This research is a quantitative study which explains the influence of religiosity, pro-social attitudes and economic values on independence. The population in this study were all auditors who work at the Public Accounting Firm in Malang City. This study used a sample study with a purposive sampling method. Using purposive sampling with predetermined criteria, namely: (a) Auditors who are conducting an audit process or providing audit services to clients (both attestation and non-attestation services), (b) Auditors who work in the 4th largest KAP in Malang City, (c)) The number of samples that will be used by researchers in collecting data is 25 samples (auditors) spread across 4 KAP in Malang City from a total population of around 200 auditors from KAP and colleagues.

The types of data used in this study are primary data and secondary data. Primary data is generated from auditors as the main source of information. Primary data is in the form of interview data. The secondary data comes from a questionnaire distributed by researchers. The questionnaire contains statements containing the independent variables, namely religiosity, prosocial attitudes and economic values, while the dependent variable is religiosity.

RESULTS AND DISCUSSION

The results of the validity test show that the 70 questionnaire items are declared valid. The validity test aims to measure whether the questionnaire is valid or not. Source: Data processed by researchers. In addition to the validity test, a reliability test is also very necessary before the questionnaire is distributed to respondents. The results of the reliability test show that the value of Cronbach's alpha is 0.678, this shows a value of more than 0.60 and it can be concluded that the items of the research instrument are reliable and feasible to be distributed to respondents.

The normality test aims to determine whether the data distribution is normal or not. The normality test is an important test because it is one of the parametric test requirements which requires that the data distribution is normally distributed. In this study, the normality

test used the Kolmogorov-Smirnov normality test. Statistical results show the Asymp.Sig (2-tailed) is 0.172 and it meets the requirements for normally distributed data. It can be said to be normally distributed if the Asymp.Sig (2-tailed) value is more than 0.05.

The t test was carried out in this study. The purpose of the t test is to see whether or not the independent variables influence the dependent variable, meaning to see the relationship between the variables of religiosity, pro-social attitudes, and the partial economic value of independence.

a. Hypothesis Determination

Ho: Religiosity, pro-social attitudes, economic value jointly influence auditor independence

Ha: Religiosity, pro-social attitudes, economic value partially influence auditor independence

b. Determination of the level of significance

The level of significance in this study was 0.05 (5%) with a confidence level of 0.95 (95%)

c. T test results

Following are the results of the coefficient calculation in the table below:

Coefficients ^a						
Model	Unstandar dized Coefficients		Standar dized Coefficients		t	Sig.
	B	Std. Error	Beta			
	(Constant)	15.218	8.201		1.856	.048
1	X1	.070	.275	.099	.253	.038
	X2	.517	.328	.589	1.578	.042
	X3	.127	.332	.138	.384	.046
a. Dependent Variable: Y						

Table 1.
Coefficient Calculation

Based on the data analysis that has been done, the variables of religiosity, pro-social attitude and economic value together have an effect on auditor independence. This is evidenced by F-count = 42,798 and F-table = 3.98. The results of the calculation show that t-count: 0.253, the results of this study indicate that religiosity has a positive effect on auditor independence. The calculation results are in line with the concept of religiosity. It is said that religiosity is a person's diverse activity with religious teachings as the basis for their behavior. This behavior is related to behavior towards God and behavior towards others in society at large.

The dimensions of religiosity that are the focus of the writer are the dimensions of belief, experience and practice dimensions. The higher the level of religiosity, the more it will affect the ethics that are applied in everyday life and in work (Fauzan, 2012). In the opinion of researchers, this also applies to an auditor. The higher the level of religiosity, the better it is in professional ethics. Professional ethics refers to auditor independence.

The results of further research are about pro-social attitudes. The calculation result shows t-count: 1.578, this shows a positive result. This means that a pro-social attitude has an effect on auditor independence. This is in line with the expectation theory which states that all people's actions will have an effect on achieving goals. The objective in question is the goal in creating an attitude of independence. The results of this study are also in line with the opinion of [Tjun et al \(2012\)](#) which shows that there are several factors that auditors have independent attitudes, including the relationship of clients. The second research result is a good relationship with clients will affect auditor independence. A good relationship can be reflected in the pro-social attitude between the two. This is in accordance with the theory which states that pro-social attitudes are influenced by internal and external factors. Internal factors include self-gain or someone's expectations of something. Something that is meant is the objective of obtaining audit quality through auditor professionalism. External factors include situational factors. This factor causes auditor independence to be frequently disturbed. The situation in question is a situation that shows the proximity of the auditor to the audity so that it can interfere with the auditor's independence.

The third research result is that there is a positive result between economic value and independence. The statistical results show that t-count of 0.384 shows positive results. This means that economic value has a positive effect on independence. This is in line with the results of previous research conducted by Ida Bagus Ananta, 2015, in his research explaining that audit fees have a positive effect on the performance of KAP auditors in Bali Province. The results showed that the higher the fee audit I, the higher the audit quality. Audit fee is an indicator of economic value, while audit quality is one of the measures of auditor independence in maintaining auditor professionalism.

CONCLUSION

The conclusions of the research based on the results and discussion above are as follows: 1) Religiosity has a positive influence on independence. This means that someone who has a level of religiosity measured based on the dimensions of belief, n and practice shows a positive influence. 2) Pro-social attitude has a positive effect on auditor independence. Independence is influenced by internal factors and external factors from a pro-social attitude, namely something that is expected from someone and the influence of the situation which makes auditor independence change. 3) Economic values has a positive effect on auditor independence. Economic value is measured through an audit fee, the higher the audit fee the higher the audit quality. One of the ways to achieve audit quality is through auditor independence in maintaining professionalism.

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