

Determinants of Auditor's Ethical Sensitivity Data from South Kalimantan

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Abstract

This study aims to identify factors that influence the auditor's ethical sensitivity in dealing with work environment situations that will ultimately affect ethical decision making. Specifically this research will examine the influence of ethical reasoning, spiritual well-being, locus of control, age and gender on the auditor's ethical sensitivity. This research is a survey of auditors in South Kalimantan. The analysis technique used is multiple regression. The results showed that spiritual well-being did not affect the high and low sensitivity of auditors. This may be explained in terms of the instrument in the form of questions in the spiritual well-being questionnaire that can be said to not focus on the experience of religion alone but includes environmental issues, community and others. So, between spiritual well-being and religiosity has a significant gap in explaining these results. Age also did not affect the high and low sensitivity of auditors while ethical reasoning, locus of control and gender are proven to influence auditor sensitivity.

Keywords: *ethical sensitivity; ethical reasoning; spiritual well-being; locus of control; age; gender*

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INTRODUCTION

Bankruptcy of large companies (eg Enron, Worldcom) in recent years has increased public attention to the role of auditors in the capital market. The accounting profession has forced to protect its role in dealing with allegations of fraud and an independent attitude in carrying out its professional role. Nussbaum (2002) summarizes the echo of sentiment by the public at the time with his comments "they (auditors) abandon their traditional role of outside skeptics and as disclosers of information, for their new role as financial wizards" (Nussbaum, 2002, p. 31). The Sarbanes-Oxley Act and other regulations in the US represent a rule-based approach to the crisis of confidence in auditors. However, many authors prefer an individual ethical approach to respond to the crisis.

The dramatic depravity of unethical behavior has demonstrated by ethical failures that have caused the collapse of the profile of large companies. The global financial crisis that occurred in 2008-2009 is thought to involve the role of ethical failure and this shows that certain ethical standards adopted by the majority of market players play a role in ensuring the survival of the

entire global economic system. The condition of financial markets and others that are running so complex is not impossible to require strict regulations to control the current system. In addition, a moral and ethical foundation has needed so that the running system functions effectively.

Andersen, one of the largest and oldest and most proud Public Accounting Firms, can lose his credibility as an auditor so rapidly. Related to the case, that the accounting profession is trusted by the public to provide special protection and services. Therefore it is necessary to develop ethical standards to ensure the security of the various professional services they receive. Thus, in 2003 the code of ethics of professional accountants obtained a proposal to be revised by The International Federation of Accountants (IFAC) and its implementation began in 2006. Relevant professionals are expected to have broad intellectual as well as practical experience and have a commitment to maintain public trust.

The ethical dimension had long been introduced to the world of science as a moral sensitivity in 1982 by Rest, who then applied the concept of moral sensitivity to limit the field to professional practice and reflect its relationship to the code of ethical conduct. The concept of moral sensitivity is a mental representation of a phenomenon.

A lot of research is done related to the moral dimension. Ponemon and Gabhart (1990) noted the consistency of the relationship between high moral reasoning and ethical behavior. An auditor tends to adhere to the Public Accountants Professional Standards when the auditor has relatively high moral reasoning (Ponemon and Gabhart, 1990). And conversely, auditors with low moral reasoning scores are more likely to postpone reporting time to clients (Ponemon, 1992).

Some studies related to ethical decision making are focused on ethical codes, culture and leadership styles (Giacalone and Jurkiewicz, 2003). However, unethical behavior cannot be reduced only through a code of ethics (Somers, 2001) and even cannot be improved through good leadership styles (Victor and Cullen, 1988). So, according to (Giacalone and Jurkiewicz, 2003, p. 86) personality, individual characteristics and belief systems can be used as alternatives in understanding ethical individuals.

In order to find ways to overcome the problem of unethical behavior in the workplace and corporate scandals that have a profound impact on community, this research expands the examination of auditor sensitivity in the face of ethical dilemmas. In particular, we raise the question: are the determinants of auditors' ethical sensitivity such as ethical reasoning, spiritual well-being, locus of control, age, and gender affect the auditor's ethical sensitivity? This study refers to research conducted by Chan and Leung (2006) which examines the effect of ethical reasoning on accounting students and personal factors on ethical sensitivity and also refers to the research of Fernando and Chowdhury (2010) which examines the relationship between spiritual well-being and ethical orientation in decision-making.

LITERATURE REVIEW

Theory of Moral Rest Behavior

Ethical sensitivity is an individual's ability to recognize ethical problems that arise (Shaub and Hebert in Patterson, 2001). As stated by Rest (1986) in Chan and Leung (2006), sensitivity is only one of the components related to moral behavior, even though its inclusion is essential in formulating good moral choices. Rest develops a model related to moral behavior which consists of four processes, namely moral sensitivity, moral judgment, moral intention and moral character.

Rest (1986) in Chan and Leung (2006) explained that the moral sensitivity of an individual is very situational in which circumstances can be very sensitive while being insensitive to other conditions. The ability to distinguish something is true or one that improves the quality of individuals who have a high level of sensitivity. In addition to the level of sensitivity, various factors such as experience, personal values, formal and informal education, culture, level of socialization and can also affect these conditions.

Ethical Reasoning

Kohlberg's theory explains that ethical reasoning is about how an ethical dilemma can be disseminated by paying attention to the ideals given by individuals and things that represent cognitive moral greatness that can be utilized by individuals (Thorne, 2000). Each individual has a different stage of completion in responding to ethical issues. For individuals with better penalties to do. The application of Kohlberg's theory has been used in various sizes both professional and student, especially students (Jones, Massey and Thorne, 2003 in Ho, 2009; Elias, 2011).

Spiritual Well-being

According to Moberg (1979, p.11), spiritual well-being is good values found in an individual focused on the philosophy of life which then affects each individual's behavior. There are four main parts of spiritual well-being, namely: (1) personal welfare; (2) communal welfare; (3) transcendental well-being and (4) environmental well-being (Fisher, 1998 in Fernando and Chowdhury, 2010).

Personal Factors

Ferrell and Gresham (1985) argue that the study of moral philosophy is the basis of the most early ethical approach used. Related to this, it is assumed that an individual either consciously or unconsciously has the ability to use a set of philosophical assumptions in making ethical decisions. In this study, the personal factors tested to see the effect on ethical sensitivity are locus of control, age and gender.

In the last few decades, the concept of locus of control has received attention in literature psychology. Rotter (1966) in Elias (2011) states that locus of control is an action in which individuals connect events in their lives with actions or forces beyond their control. Rotter (1966) in Elias (2011) identified two types of individuals based on locus of control consisting of internal locus of control and external locus of control. Individuals with internal locus of control have confidence that their living conditions are the result of their own actions or efforts. While individuals with external locus of control have the opposite belief, namely that their living conditions are very dependent on things that are of a nature beyond their own control such as opportunity, fate or other powerful influential people (Rotter, 1966 in Elias, 2011).

Gender has long been a concern in ethical research. Smith and Oakley (1997) in Eweje and Brunton (2010) have seen whether men and women have different ethical decisions in the business context. An important term related to gender is gender role stereotypes, namely beliefs about characteristics that are considered true about men and women (Ecles and Hoffman, 1984 in Widhiyanti, 2001) generally male sex is related to masculine gender while women are associated with feminine gender (Sisilastuti, 1993 in Santoso, 2011).

As with gender, age also gets attention in the literature on ethics (Weeks et al., 1999). In the Ruegger & King (1992) study it was found that younger students tended to make unethical decisions than older students. Longenecker et al. (1988) conducted a study comparing business people aged 21-40 years with 51-70 years, finding that older groups of individuals display a less flexible ethical outlook. Related to the research of Longenecker et al. (1988), Serwinek (1992) concludes that, with increasing age, respondents display ethical tendencies more conservatively and are more likely to show clearly more rigorously and less compromise in interpreting what is seen as ethics.

PREVIOUS RESEARCH AND DEVELOPING HYPOTHESES

This study empirically tests auditor's ethical sensitivity and examines the influence of ethical reasoning, spiritual well-being and individual factors on their ethical sensitivity. Rest in Chan and Leung (2006) found empirical evidence that there is a weak correlation between ethical sensitivity and ethical reasoning. While some of the results of other studies regarding the relationship between ethical sensitivity and ethical reasoning have mixed results (Shaub, 1989; Patterson, 2001). Chan and Leung (2006) research that examines the relationship between ethical

reasoning and ethical sensitivity of students gives results that there is no significant relationship between ethical sensitivity and ethical reasoning of students. In line with these results, previous studies conducted by Shaub (1989) and Patterson (2001) also provide the same empirical evidence and these results also provide additional evidence of the theory of Rest. This theory explains that morality is not a single element that stands alone, but is a matter that is formed from several elements and among its elements are ethical judgment and ethical sensitivity. Based on the theoretical basis and results of previous studies, the first hypothesis proposed is:

H01: There is no relationship between ethical sensitivity and ethical reasoning of auditors.

Some research results document well the role of religion in influencing individual ethical attitudes. The scope of this discussion covers certain fields of study, for example the results of research by Allmon et al. (2000), Barnett et al. (1996) in Saat and Porter(2009) which raised the issue of student fraud. Another study conducted by Terpstra et al. (1993) in Saat and Porter(2009) raised the issue of insider trading, as well as the broader scope of studies conducted by Siu et al. (2000), Smith and Oakley, (1996), and Miesing and Preble (1985) in Saat and Porter(2009). Some of the results of these studies illustrate that a high level of religiosity encourages individuals to be more ethical. The majority of religions and belief systems require that an individual should behave ethically in all areas of life, including business. Various religions offer the basic principles of ethical values which are universal rules that encourage individuals to do good to others (Ruhe and Lee, 2008). One study that contributed to the rare literature on moral attitudes in Muslim areas was carried out by Al-Ansari (2002). The results of these studies indicate that the level of religiosity greatly influences students' moral reasoning abilities in Kuwait.

Benson et al. (1993), Woodbine and Chou (2003) in Saat and Porter(2009) argue that an individual in making ethical interpretations is strongly influenced by religious affiliation. So that in determining the ethical level of an individual, a better measure to use is a measure of religiosity. In this study, religiosity is represented by spiritual well-being which is a good value found in an individual focused on the philosophy of life which then affects each individual's behavior Moberg (1979). Based on the theoretical foundation and the results of previous studies, the second hypothesis proposed is:

H2: There is a relationship between ethical sensitivity and the spiritual well-being of auditors.

The results of Trevino's (1986) study indicate that individual and situational variables influence the relationship between cognition and action in ethical decision making. Certain individual variables affect the likelihood of individuals acting on what choices are considered right or wrong. The results of Chan and Leung (2006) research show that locus of control (internal and external) influences the ethical sensitivity of accounting students. Accounting students who are classified as "internal" are consistently more able to recognize ethical problems than those who are classified as "external". Tsui and Gul (1996) examined the sample of Hong Kong auditors using realistic audit cases where the auditor failed to resist management pressure. The results showed that the auditor with an internal locus of control saw the case as something unethical compared to an external locus of control.

Shapeero et al. (2003) in Elias (2011) also examined the relationship between locus of control and ethical reasoning using auditor samples. The results show that internal has little possibility of underreporting time or prematurely sign-off on audit tasks compared to external. Researchers attribute these results to the assumption that the internal is less sensitive to outside influences and therefore, less likely to underreport time. Based on the description of the results of previous studies, the third hypothesis proposed is:

H3: Locus of control (internal vs. external) affects the auditor's ethical sensitivity.

Chan and Leung (2006) found that age has a positive correlation with ethical sensitivity. This shows that more senior accounting students are more likely to detect ethical problems in professional scenarios. However, the relationship between the level of ethical sensitivity of students with their age was not found to be significant. In contrast to Chan and Leung, Shaub (1989) found that ethical sensitivity is positively related to age. Karcher (1996) states that age as a predictor of the auditor's ability to recognize ethical problems that arise, this also means that ethical sensitivity has a positive relationship with age. Eweje and Brunton (2010) examined the influence of gender, age and work experience on ethical perceptions of business students at the University of New Zealand. The results show that the first three questions prove that upper-level students are more ethical than lower-level students, but in the fourth question the results are reversed where lower-level students are more ethical than upper-level students. This finding is an interesting result because at the same time it turns out to give different results. From the exposure of these studies, the fourth hypothesis proposed is:

H4: Age affects the auditor's ethical sensitivity.

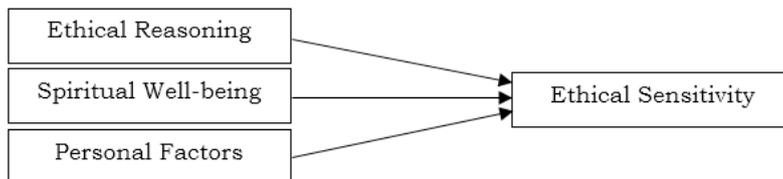
Collins (2000) in Mugan et al. (2005) provide an excellent review of previous empirical research on gender relations and ethical judgments, and reveal differences in findings. Coate and Frey (2000) in Mugan et al. (2005) report that women are more cautious and more concerned about ethical issues than men. Research by Mugan et al. (2005) also found that gender from decision makers influences ethical sensitivity. Eweje and Brunton's (2010) shows that men do not better understand the importance of making ethical decisions than their female counterparts.

However, another study reported no significant gender differences in ethical judgments about social or business issues. Radtke (2000) stated that female and male accountants did not differ significantly in their ethical decisions.

As stated above, several studies have found differences between other studies, especially in cases relating to professional contexts. Thus, the final hypothesis proposed is:

H5: Gender (male vs. female) affects auditors' ethical sensitivity.

Research model



METHODS

This research is a survey of auditors in 2 (two) Public Accounting Firms (KAP) in South Kalimantan, namely KAP Drs. Fahmi Rizani and KAP Drs. Gusti Mahfoedz. Data is obtained from the Directory of Indonesian Accountants Association (IAI). Table 1 below contains an overview of the results of questionnaire data collection.

Table 1. Data Collection Results

Information	Total	Percentage
Questionnaire distributed	40	100%
Questionnaire not return	0	0%
Questionnaire return	40	100%
Questionnaire incomplete	1	2.5%
Questionnaire that meets the requirements	39	97.5%

Source: Data processed

Operational Definition and Variable Measurement

Ethical sensitivity

The ethical sensitivity variable was measured using an instrument developed by Shaub (1989). This instrument includes an audit scenario consisting of three ethical matters. This assessment requires subjects to provide answers based on their own opinions on the problems in the scenarios that are made and considered important and their relative tendency to answer choices. Every answer to the problem in this scenario will be given a value of 1.

Spiritual well-being

The SHALOM scale is used to measure the variables of spiritual well-being. This scale was developed by Fisher (1998) which consisted of 20 statements with a 1 (very low) to 5 (very high) Likert scale assessment.

Ethical reasoning

Operated as an individual's ability to evaluate and consider ethical values in an event. Ethical reasoning variables were measured using an instrument developed by Cohen, et al., (1998), namely the Multidimensional Ethic Scale (MES). The instrument used in this study consisted of 3 types of constructive morals, namely justice, utilitarianism and relativism culture with three case illustrations as used by Zoraifi (2005).

Locus of control

The locus of control variable is operationalized as an internal-external construct that measures one's belief in the events that befall their lives. This study uses the scale of The Work Locus of Control (WLCS) developed by Spector (1998) in Reiss and Mitra (1998). This instrument contains 16 statements and respondents are asked to choose the answers that are most appropriate to them. The classification of respondents into internal and external is determined by means split. If the respondent's answer is above average, then it is classified as internal and vice versa, if below the average it is classified as external.

RESEARCH MODEL

To test the hypothesis in this study, multiple regression analysis was carried out with the following model:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

Information:

Y = ethical sensitivity

α = constant

$\beta_1 - \beta_6$ = regression coefficient

X_1 = ethical reasoning

X_2 = spiritual well-being

X_3 = locus of control

X_4 = age

X_5 = gender

RESULTS AND DISCUSSION

Respondent Demographic Data

The description of the respondent's demographic data can be seen in Table 2.

Table 2. Respondent Demographic Data

Classification	Total	Percentage
Gender		
Male	14	35.90%
Female	25	64.10%
Age		
< 20 years	4	10.25%
20-30 years	18	46.15%
30-40 years	13	33.33%
> 40 years	4	10.25%

Source: Data processed

Descriptive Statistics

The following Table 3 is used to provide an overview of the variables in this study.

Tabel 3. Descriptive Statistics

	N	Minimum	Maximum	Sum	Std. Deviation
KS	39	4.10	4.25	162.65	.04401
PE	39	3.67	5.33	176.33	.84395
LOC	39	4.44	4.56	175.56	.06330
SE	39	4.58	5.08	187.83	.19420
PRIA	39	.00	1.00	14.00	.48597
WANITA	39	.00	1.00	25.00	.48597
U1	39	.00	1.00	4.00	.30735
U2	39	.00	1.00	18.00	.50504
U3	39	.00	1.00	13.00	.47757
U4	39	.00	1.00	4.00	.30735
Valid N (listwise)	39				

Source: Data processed

Validity Test and Reliability Test

Validity test results for Spiritual Well-being variables consisting of four domains, namely (1) the health of communal life (KHP1 to KHP5) showed significant results; (2) the health of personal life (KHP1 to KHP5 is valid except in KHP3 with the result of -0.019 which is not significant and excluded from the research model; (3) the health of transedental life (KHT1 to KHT5 is not significant in KHP1 -0.0219 and KHT5 0.176; (4) the environmental health of the environment (KHL1 to KHL5 is not significant at KHL5-0.135. The results of the validity test for the Locus of Control variable indicate that the correlation between each question (LOC1 to LOC16) against the total construct score (LOC) shows significant results. Likewise for the results of the validity test of the Ethical Sensitivity variable (SE1 to SE12) also shows the results of a significant correlation between each question on the total construct score (SE) except for SE4, SE6 and SE10 with each score of -0.153, -0.096, 0.292 which is insignificant and excluded from the research model, then the results of testing the validity of the ethical reasoning variables indicate that the correlation between each question (PE1 to PE3) on the total PE construct score obtained significant results. The reliability test results for independent variables also showed reliable results with the cronbach alpha value produced has met the criteria > 0.7 (Nunnally, 1994).

Hypothesis testing

The results of testing the three hypotheses proposed in this study are shown in the SPSS 17 output Table 4.

Table 4. Hypothesis Testing Results

Model		Coefficients ^a			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	12.949	2.436		5.315	.000
	PE	-.180	.023	-.781	-7.919	.000
	KS	.648	.351	.147	1.847	.074
	LOC	-2.398	.303	-.781	-7.919	.000
	DPRIA	-.088	.040	-.219	-2.212	.034
	DU2	-.005	.033	-.013	-.154	.878
	DU3	-.028	.044	-.069	-.637	.528
	DU4	.023	.044	.037	.522	.606

a. Dependent Variable: SE

Source: Data processed

First Hypothesis Testing (H1)

The first hypothesis (H1) examines the relationship between ethical sensitivity and auditor's ethical reasoning. The results show that ethical reasoning affects ethical sensitivity with $p = 0.000$ and is significant with $p < 0.05$. Auditors with a high level of ethical reasoning will also have high ethical sensitivity. This result is not in line with Rest's theory which states that ethical sensitivity and ethical reasoning are two separate things. This result is also not in line with the findings of Shaub (1989); Patterson (2001) and Chan & Leung (2006). But this result is in line with Richmond, 2001 in (Tjongari & Widuri, 2015) that which states that individuals who grow with better moral considerations are more likely to be involved in unethical behavior.

Second Hypothesis Testing (H2)

The second hypothesis (H2) examines the relationship between ethical sensitivity and the spiritual well-being of auditors. Based on the results of statistical tests in table 4 above, the variable value of KS was not significant with $p < 0.05$ ($p = 0.074$). These results indicate that the higher the spiritual well-being of the auditor does not affect its ethical sensitivity. These results contradict research (Allmon et al, 2000; Barnett et al, 1996 in Saat and Porter, 2009) concerning student cheating, insider trading (Terpstra et al, 1993 in Saat and Porter, 2009), and also in wider studies (Siu et al, 2000; Smith and Oakley, 1996; and Miesing and Preble, 1985 in Saat and Porter, 2009), which shows the level of religiosity generally associated with high ethical attitudes. This may be explained in terms of the instrument in the form of questions in the spiritual well-being questionnaire that can be said to not focus on the experience of religion alone but includes environmental issues, community and others. So, between spiritual well-being and religiosity has a significant gap in explaining these results.

Third Hypothesis Testing (H3)

The third hypothesis (H3) examines the effect of locus of control on the ethical sensitivity of auditors. Table 4 shows that H3 is significant with $p < 0.05$ ($p = 0.000$) and it can be concluded that H3 is supported. This finding is consistent with the results of Chan and Leung (2006) research which shows that locus of control (internal and external) influences the ethical sensitivity of accounting students. This result is also consistent with the findings of Shapeero et al. (2003) in Elias (2011) also examined the relationship between locus of control and ethical reasoning using auditor samples. The results show that internal has little possibility of underreporting time or prematurely sign-off on audit tasks compared to external. Researchers attribute these results to the assumption that the internal is less sensitive to outside influences and therefore, less likely to

underreport time.

Fourth Hypothesis Testing (H4)

The fourth hypothesis (H4) examines the effect of age on the auditor's ethical sensitivity. Table 4 shows that H4 is not significant with $p < 0.05$ ($p = 0.878; 0.528; 0.606$) and it can be concluded that H4 is not supported. Of the four age categories (<20 years (excluded group); 20-30 years (DU2); 30-40 years (DU3) and > 40 years (DU4)) can be interpreted as follows: 20-30 years age category (DU2) 0.5% lower ethical sensitivity compared to the age group <20 years, the 30-40 year age category (DU3) 2.8% lower ethical sensitivity than the <20 year age category while the > 40 years old (DU4) category 2.3% higher ethical sensitivity than age category <20 years. However, these results are meaningless because statistically the coefficient of dummy variables is not significant.

Fifth Hypothesis Testing (H5)

The fifth hypothesis (H5) examines the influence of gender on the auditor's ethical sensitivity. Table 4 shows that H5 is significant with $p < 0.05$ ($p = 0.034$) and it can be concluded that H5 is supported. Gender is categorized into two groups: Men (DPRIA) and Women (excluded group). Based on Table 4 it can be seen that male auditors 8.8% lower their level of ethical sensitivity than female auditors. This result is in line with the findings of Collins (2000) in Mugan et al. (2005); Coate and Frey (2000) in Mugan et al. (2005); Eweje and Brunton (2010).

These results prove that the thinking of women in ancient times is now a little different, including the courage to act and take risks. In dealing with situations where there is unethical behavior, women are no longer ashamed and afraid as they once were. Today's women are more courageous in determining attitudes and taking risks to take actions that benefit themselves (Marantika, 2012).

CONCLUSIONS AND LIMITATIONS

In order to find ways to overcome the problem of unethical behavior in the workplace and corporate scandals that have a profound impact on community, this study expands the examination of auditor sensitivity in the face of ethical dilemmas. In particular, this study examines the determinants of auditors' ethical sensitivity such as ethical reasoning, spiritual well-being, locus of control, age, and gender on the auditor's ethical sensitivity.

The findings of this study are: spiritual well-being and age are not proven to affect the auditor's ethical sensitivity. Subsequent findings, ethical reasoning, locus of control and gender are proven to influence auditor sensitivity in the work environment.

The limitation in this study is that the auditor's sample is limited to KAP in South Kalimantan which is of course very limited in number so that generalization of results is still not appropriate in describing the overall auditor's behavior. Future research can expand research samples. Future research can also examine other individual factors that might affect the auditor's ethical sensitivity such as educational background, position in the KAP, and so on.

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