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How Karma Phala moderate the Locus of Control, Commitment, and Experience on Auditor Behaviour

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Abstract

Auditors will face ethical dilemmas in dealing with their work, so all ethical considerations need to be maintained. Hindu's society recognize the legal doctrine of karma phala or causal. Due to the reason this research aims to examine the effect of locus of control, commitment, experience auditor the Law of Karma Phala in moderating the effect of locus of control, commitment, experience auditor on auditors' behaviour. This research was conducted at the Public Accounting Firm registered in Bali Province. The population in this study were all auditors who worked at each Public Accounting Firm in Bali Province, totalling 90 auditors using the saturation sampling method. The data collection method used is a questionnaire using a 5 (five) point Likert scale. Data analysis in this study was Moderated Regression Analysis (MRA). The results of this study indicate that internal locus of control, professional commitment, and auditor experience have a positive effect on auditor behaviour in audit conflict situations, and the Karma Phala variable as a moderating variable strengthens the effect of internal locus of control, professional commitment, and auditor experience on auditor behaviour in audit conflict situations. The Karma Phala variable in this study is a pure moderation type.

Keywords: Locus of Control; Professional Commitment; Auditor Experience; Karma Phala; Auditor behaviour in audit conflict situations.

1. Introduction

An audit conflict situation occurs when the auditor and client disagree on some aspects of the performance of the attestation function, in which case the client will try to influence the implementation of the attestation function (Masut & Safaruddin, 2019). Clients try to pressure auditors to take actions that violate auditing standards, including imposing opinions that are not in accordance with the facts. If the auditor complies with the client's orders, it means that the auditor violates professional standards, but if he does not comply with the client's request, it will cause the client to impose sanctions including the possibility of termination of the assignment (Nurwulan & Nissa Fasha, 2018).

Amyar et al. (2019) argue that the main source of all conflicts is the relationship between the auditor and his client. Thus, auditors will always face role conflicts in their work (Meilawathi & Sudaryati, 2021). Auditors will face an ethical dilemma when maintaining independence in carrying out their work which is at odds with the needs of the client where the auditor receives payment for the services performed. When this conflict situation occurs, every professional judgement will always be based on values, individual beliefs, and moral awareness in deciding.

The existence of this phenomenon should not occur if each auditor has sufficient knowledge, understanding, applies ethics and normal standards in carrying out his duties as a professional. A professional auditor's attitude will be able to deal with pressures that arise from himself or from external parties (Suhakim, 2020). Discussion of behaviour and the

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desire to change behaviour or create desired behaviour, it is first necessary to know the factors that influence this behaviour and how strong these influences are. The factors that are thought to affect auditor behaviour in conflict situations are locus of control, professional commitment, and auditor experience.

Locus of control is a person's perspective on an event whether he can or cannot control (control) events that happen to him (Rahmawati & Halmawati, 2020). Determining this perception greatly influences how auditors behave. The belief that working well will bring good results, so that with this belief the auditor can continue to try not to give up on the situation and do the job to the maximum. The Indonesian Accountants Code of Ethics section 900.4 states that a mental attitude that makes it possible to state a conclusion without being influenced by pressures that can compromise professional judgement must be maintained by the auditor (IAPI, 2021). This means that every auditor should be able to manage feelings well, be able to motivate themselves, and be flexible to situations and conditions so that a good mental attitude will be created so that they can deal with pressures and disturbances that can affect independence.

This study focuses on internal locus of control because belief in oneself helps auditors make the best decisions when audit conflict situations occur (Asni et al., 2018; Putra & Wirakusuma, 2022). This is also supported by Rotter (1966) and Trevino (1986) who state that a person with an internal locus of control is more responsible for the consequences of their behaviour and the guidelines for good and bad behaviour are determined from within themselves.

Putra & Wirakusuma (2022), Chasbiandani et al. (2019) and Asni et al. (2018) examining the effect of locus of control on auditor behaviour stated that locus of control has an effect on auditor behaviour. Contrary to research conducted by Gaol & Yunilma (2020), Rahmawati & Halmawati (2020), and Masut & Safaruddin (2019) who found that locus of control has no effect on auditor behaviour.

The professionalism and ethical behaviour of public accountants will determine their position in society as users of their professional services. Professionalism means that auditors are required to carry out their duties with sincerity and accuracy. The auditor profession is expected by many people to be able to place trust in the checks and opinions given so that professionalism is the main demand for someone who works as an external auditor. Auditor professionalism is the attitude and behaviour of an auditor in carrying out his profession with sincerity and responsibility to achieve task performance as regulated in professional organisations (Suhakim 2020).

Ethical behaviour must be maintained by an auditor when an audit conflict situation occurs. The auditor's success in maintaining ethical behaviour is largely determined by his level of competence. Competence can be obtained along with the auditor's work experience which is reflected in the number of assignments carried out and the training attended. Auditing Standard 200 section 13 (k), states that auditors are required to have relevant work experience in their profession and are required to meet technical qualifications and experience in related industries (IAPI, 2021). This audit experience is important for auditors to complete their duties because, from an experience, an auditor can make progress in terms of work and mentally (Aryet & Andhaniwati, 2021). Fadilla et al. (2022) and Kaplan & Reckers (1985) state that auditors will be conservative when faced with an ethical dilemma which makes them able to choose ethical behaviour if they have high audit experience.

McCullough & Carter (2012) state that religious people tend to have higher self-control measures than those who are less religious. So that belief in a teaching in religion can influence decision making. *Karma Phala* is one of the beliefs of Hinduism. *Karma Phala* comes from two words namely Karma and Phala, where Karma means action or action and Phala means fruit or result. So, *Karma Phala* means the results of actions, both those that will be done and those that will be done. Everything we do, say, or think, will have an effect and in time will come back to us (Asri et al., 2018).

2. Literature review and hypothesis development

Internal locus of control is the same as a human mindset with the belief that everything in his life, good or bad, is due to behaviour, abilities, and other causes that come from within where auditors with an internal locus of control type tend to choose ethical behaviour when facing conflict situations occur (Asni et al., 2018). According to Rotter (1966) a person with an internal locus of control believes that they have control over their destiny. The statement is supported by (Trevino, 1986) argues that a person with an internal locus of control is more responsible for the consequences of their behaviour and the guidelines for good and bad behaviour are determined from within themselves. This statement is supported by research by Putra & Wirakusuma, (2022), Suhakim (2020), Anto et al. (2020), Chasbiandani et al. (2019), and Sahla & Iryanie (2018) which show that internal locus of control affects auditor behaviour in conflict situations. This shows that the better the level of self-control of an auditor, the more ethical the decisions that will be made in audit conflict situations.

H1: Internal locus of control has a positive effect on auditor behaviour in audit conflict situations.

Public accountants in carrying out their duties must have a strong feeling of attachment and trust in the professional goals they carry out. Thus, they will have a high professional commitment when orientating their actions. So that professional commitment needs to be strengthened to increase the social responsibility of a professional auditor, because professional commitment is related to ethical decision making Barrainkua & Espinosa-Pike (2018). Suhakim (2020) states that the interaction of professional commitment with the ethical awareness felt by public accountants affects the behaviour of public accountants in audit conflict situations. Lowe et al. (2022) state that auditors with low professional commitment will tend to take irrational actions. This research is supported by Ratnawati & Budiarta, (2021), Masut & Safaruddin (2019), and Asni et al. (2018) where there is a significant influence between professional commitment on auditor behaviour in audit conflict situations, this means that auditors with strong professional commitment, their behaviour is more directed towards rules than accountants with low professional commitment so that they are able to deal with all pressures that come from themselves and outside.

H2: Professional commitment has a positive effect on auditor behaviour in audit conflict situations.

Experience gives rise to a schematic and abstract knowledge structure, which is acquired in long memory. The knowledge structure provides a guide for the consideration process and responses to situations that arise in the audit process (Gaol & Yunilma, 2020). So it can be stated that the more experienced the auditor, the more perfect his mindset in making ethical decisions.

According to Aryet & Andhaniwati (2021) the more experienced the auditor, the better his performance in completing his duties, especially in checking. Kaplan & Reckers (1985) also state that work experience has an influence on judgments made by auditors.

Technically, the auditor's ability can increase with a lot of experience in auditing, especially with regard to making decisions with conflict situations that have occurred or often occur before. Experience will be interacted with ethical awareness, it is predicted that a lot of experience will have high ethical awareness so that it is not wrong in making decisions.

Based on research by Fadilla et al. (2022), Aryet & Andhaniwati (2021), Anggraini & Syahfitri, (2020), Chasbiandani et al. (2019), Nurwulan & Nissa Fasha (2018), and Kaplan & Reckers (1985) there is a significant influence between auditor experience on auditor behaviour, this means that the more experience the auditor has, the more likely he is to choose ethical behaviour, because the possibility of experiencing the same situation repeatedly allows a person to learn and better understand how to behave and make more ethical decisions.

H3: Auditor experience has a positive effect on auditor behaviour in audit conflict situations.

Attribution theory shows that internal factors, namely locus of control, play a role in human motivation but often fail in dealing with emotional turmoil that will affect decision making. This means that an auditor who has an internal locus of control has doubts about himself and shows that the auditor does not have a pure internal locus of control so that his decisions are still influenced by factors from outside himself. To deal with this, religious control must be maintained.

Kusumastuti (2018) and McCullough & Carter (2012) also state that religious control can effectively reduce dysfunctional behaviour. Accountants who have understood the law of karma and have known that in fact every action and deed taken in their duties as auditors affects their steps, fate and destiny in the future, they will be careful and know that the impact of their actions may not be felt now, but will have a big impact in the future (Munidewi, 2017).

Karma Phala is not only a spiritual law but also a principle that demands good intentions and ethical actions. The concept of *Karma Phala* law teaches individuals to control all actions, thoughts and emotions (Meilawathi & Sudaryati, 2021; Savitri et al., 2022). By understanding the nature of the teachings of the law of karma, humans or individuals who have a low locus of control can strengthen the influence of beliefs on themselves to make an ethical decision.

H4: *Karma Phala* strengthens the effect of internal locus of control on auditor behaviour in audit conflict situations.

Public accountants in carrying out their duties must have a strong feeling of attachment and trust in the professional goals they carry out (Suhakim, 2020). Thus, it will have a high professional commitment when orientating its actions. According to Asni et al. (2018), professional commitment needs to be supported by self-awareness in order to avoid an action that can damage the profession and so that public accountants are able to deal with social pressure (both from

superiors and from clients). When auditors have a moral value of an automatic action, it will affect themselves when a conflict situation occurs (Meilawathi & Sudaryati, 2021).

The motivation or drive within the auditor must be clear in carrying out his work so that when he experiences an ethical dilemma, the auditor does not hesitate to make the best decision (Meilawathi & Sudaryati, 2021). The awareness of the auditor to carry out job responsibilities properly will result in good ethical actions for the auditor. This is in accordance with the teachings of *Karma Phala*. *Karma Phala* can repair and redirect humans on the right path (Meilawathi & Sudaryati, 2021).

Sulistiyo & Ghozali (2017) state that religious control can increase the influence of professional commitment when dysfunctional behaviour occurs. Kusumastuti (2018) also stated that religious control can effectively reduce dysfunctional behaviour. Thus, a person with a high understanding of the law of *Karma Phala* will be able to control himself to remain obedient to the rules and profession in carrying out each profession.

H5: *Karma Phala* strengthens the effect of professional commitment on auditor behaviour in audit conflict situations.

Meilawathi & Sudaryati (2021) state that to answer the challenges of ethical dilemmas in decision making can be achieved by realising auditor awareness. Awareness as an auditor will lead the auditor to choose the ethical or right path and be able to act ethically or correctly.

Ethical awareness can come from the auditor's experience Gaol & Yunilma (2020). The more experienced the auditor, the better his performance in completing his duties, especially in conducting examinations, so that audit experience affects considerations in decision making Aryet & Andhaniwati (2021). Espinosa-Pike & Barrainkua (2016) also state that auditors who have experience receive less pressure than inexperienced ones.

Ethical awareness can also be obtained from spiritual individual control. Kusumastuti (2018) states that religious control can effectively reduce dysfunctional behaviour. The auditor's understanding of the teachings of *Karma Phala* in dealing with ethical dilemmas is very useful to guide the auditor in carrying out his work so that it can improve one's ethical decision making (Savitri et al., 2022). Auditors can interact with experience coupled with belief in the law of *Karma Phala* so that in carrying out their duties an auditor will uphold honesty which will affect the individual's ethical decisions (Savitri et al., 2022).

H6: *Karma Phala* strengthens the effect of auditor experience on auditor behaviour in audit conflict situations.

3. Methods

This research design begins with the phenomenon of an auditor's behaviour when receiving a pressure, especially in an audit conflict situation. This study uses a causal explanatory design to determine the relationship between the variables of locus of control, professional commitment, auditor experience and auditor behaviour in audit conflict situations with *Karma Phala* as a moderating variable. The variables used in each study will be described in the appropriate indicators and then derived into question items in the research instrument. Data were collected through a questionnaire followed by validity and reliability tests. The data analysis technique used is Moderated Regression Analysis (MRA).

4. Result and discussion

4.1. Coefficient of Determination

Table 1 Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.888 ^a	0.885	0.885	0.28662

Primary Data, 2023

The test results provide results where the amount of adjusted R2 (adjusted coefficient of determination) is 0.885. This means that the auditor's behaviour in audit conflict situations (Y) is influenced by the internal locus of control variable (X1), professional commitment (X2), auditor experience (X3), *Karma Phala* (Z), interaction variable X1.Z, interaction

variable X2.Z and interaction variable X3.Z by 88.5% while the remaining 11.5% is influenced by other variables not examined in this study.

4.2. Fit Model Test

Table 2 Fit Model Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1057.004	7	151.001	1838.144	.000 ^b
	Residual	4.847	59	0.082		
	Total	1061.851	66			

Primary Data, 2023

The results of the F test (F-test) show that the calculated F value is 1838.144 with a significance of 0.000 less than $\alpha = 0.05$, this means that the model used in this study is feasible. These results mean that all independent variables, namely internal locus of control (X1), professional commitment (X2), auditor experience (X3), *Karma Phala* (Z), the interaction variable between internal locus of control and *Karma Phala* (X1.Z), the interaction variable between professional commitment and *Karma Phala* (X2.Z) and the interaction variable between auditor experience and *Karma Phala* (X3.Z) are able to predict or explain the phenomenon of Auditor Behaviour in Audit Conflict Situations (Y). This means that the model can be used for further analysis or in other words the model can be used to research because of the good goodness of fit results with a significance value of P value 0.000.

4.3. Hypothesis Test

Table 3 t-test

Variable	Unstandardized Coefficients	Sig. Value	Result
Internal locus of control (X1) → Auditor behaviour in audit conflict situations (Y)	0.286	0.044	Positive and Significant
Professional commitment (X2) → Auditor behaviour in audit conflict situations (Y)	0.385	0.012	Positive and Significant
Auditor experience (X3) → Auditor behaviour in audit conflict situations (Y)	0.462	0.038	Positive and Significant
Interaction of Internal Locus of Control with <i>Karma Phala</i> (X1Z) → Auditor Behaviour in Audit Conflict Situations (Y)	10.406	0.023	Moderation Strengthens
Interaction of Professional Commitment with <i>Karma Phala</i> (X2Z) → Auditor Behaviour in Audit Conflict Situations (Y)	13.155	0.000	Moderation Strengthens
Interaction of auditor experience with <i>Karma Phala</i> (X3Z) → Auditor behaviour in audit conflict situations (Y)	1.148	0.044	Moderation Strengthens

Primary Data, 2023

4.3.1. Internal Locus of Control on Auditor Behaviour in Audit Conflict Situations

Based on the results of the analysis of the effect of internal locus of control on auditor behaviour in audit conflict situations, the significance value is $0.044 < 0.005$ with a regression coefficient value of 0.286. These results mean that hypothesis 1 is accepted which states that internal locus of control has a positive and significant effect on auditor behaviour in audit conflict situations. This means that the higher the level of self-control of an auditor, the more ethical the decisions that will be taken in audit conflict situations and vice versa.

4.3.2. Professional Commitment on Auditor Behaviour in Audit Conflict Situations

Based on the results of the analysis of the effect of professional commitment on auditor behaviour in audit conflict situations, the significance value is $0.012 < 0.005$ with a positive regression coefficient value of 0.385. These results mean that hypothesis 2 which states that professional commitment has a positive and significant effect on auditor behaviour in audit conflict situations. This means that public accountants with strong professional commitment tend to behave more towards the rules than accountants with low professional commitment

4.3.3. Auditor Experience on Auditor Behaviour in Audit Conflict Situations

Based on the results of the analysis of the effect of auditor experience on auditor behaviour in audit conflict situations, the significance value is $0.038 < 0.050$ with a positive regression coefficient value of 0.462. These results mean that hypothesis 3 is accepted which states that auditor experience has a positive and significant effect on auditor behaviour in audit conflict situations. This means that the more experience the auditor has, the more the auditor's ethical behavior will improve to be able to resolve audit conflict situations.

4.3.4. Karma Phala Moderate Internal Locus of Control on Auditor Behaviour in Audit Conflict Situations

Based on the results of the analysis, the regression coefficient value of internal locus of control (β_1) is 0.421 with a significance value of $0.036 < 0.05$ and the regression coefficient value of the X1.Z interaction variable (β_4) is 13.155 with a significance value of $0.023 < 0.05$. These results mean that hypothesis 4 is accepted which states that the *Karma Phala* variable is a moderating variable that strengthens the effect of internal locus of control on auditor behaviour in audit conflict situations. This means that religious control has the ability to effectively reduce dysfunctional behavior by strengthening the internal locus of control in each individual.

4.3.5. Karma Phala as Moderate Professional Commitment on Auditor Behaviour in Audit Conflict Situations

Based on the results of the analysis, the regression coefficient value of professional commitment (β_2) is 0.195 with a significance value of $0.002 < 0.05$ and the regression coefficient value of the X2.Z interaction variable (β_5) is 35.094 with a significance value of $0.000 < 0.05$. These results mean that hypothesis 5 is accepted which means that hypothesis 5 is accepted. These results mean that hypothesis 5 is accepted which states that the *Karma Phala* variable is a moderating variable that strengthens the effect of professional commitment on auditor behaviour in audit conflict situations. This means that the awareness of the auditor's religious control to carry out his job responsibilities well will result in good ethical actions for the auditor

4.3.6. Karma Phala as Moderate Auditor Experience on Auditor Behaviour in Audit Conflict Situations with

Based on the analysis results, the regression coefficient value of professional commitment (β_3) is 1.068 with a significance value of $0.000 < 0.05$ and the regression coefficient value of the interaction variable X3.Z (β_6) is 1.148 with a significance value of $0.044 < 0.05$. These results mean that hypothesis 6 which states that the *Karma Phala* variable is a moderating variable that strengthens the effect of auditor experience shown by ethical behaviour when an audit conflict situation occurs. This means that the higher the understanding and application of karma phala teachings, the greater the influence of the auditor's experience on the auditor's ethical behavior to be able to handle audit conflict situations well.

5. Conclusion

Internal locus of control, professional commitment, auditor experience and interaction with *Karma Phala* teachings have an influence on auditor behaviour in audit conflict situations. This means that the ups and downs of auditors' ethical decisions during audit conflict situations are influenced by locus of control, professional commitment, auditor experience moderated by belief in *Karma Phala*. With the belief in *Karma Phala*, auditors should be able to make more ethical decisions, so that cases that ensnare public accountants will not be repeated. It can also be concluded that attribution theory is able to explain phenomena related to auditor behaviour in audit conflict situations which are influenced by internal factors such as internal locus of control, professional commitment, auditor experience and belief in the law of *Karma Phala*. The results of this study can provide practical implications obtained by auditors with efforts to maintain auditors' ethical decisions when conflict situations occur by continuing to have faith in the law of *Karma Phala* and control over themselves such as locus of control, professional commitment and continuing to increase the experience of auditors both in audit experience and training by each auditor.

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to be disclosed.

Statement of informed consent

Informed consent was obtained from all individual participants included in the study.

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