

THE EFFECT OF SOCIAL PRESSURE, COMMITMENT AND MORAL REASONING ON AUDITOR'S DECISIONS (Case Study PT. Puninar Logistics in Jakarta 2018)

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Abstract - This study

aims to determine: (1) the effect of social pressure on auditor decisions. (2) commitment to the auditor's decision, (3) moral reasoning to the auditor's decision.

This research uses descriptive research with a quantitative approach. The population in this study employees in the financial division of PT. Puninar Logistics in Jakarta. The sample collection technique uses purposive sampling with a sample size of 30 respondents from the financial division of PT. Puninar Logistics in Jakarta. Data collection techniques by distributing questionnaires using questionnaire sheets. The data analysis technique used to answer hypotheses is multiple regression using SPSS version 25.

The results of this study prove that: (1) the influence of social pressure has a negative effect on the Auditor's Decision, (2) commitment has a positive effect on the auditor's decision, and (3) moral reasoning has a positive effect on the auditor's decision in the financial division of PT. Puninar Logistics in Jakarta in 2018.

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questionnaire sheet. The data analysis technique used to answer the hypothesis is multiple regression using the SPSS version 25 program.

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I. Introduction

In the world of work, every person or worker from various professions must be able to prioritize an ethical attitude in carrying out their duties and obligations at work. Likewise for the profession of auditors who are expected to always behave ethically. Sometimes this ethical behavior does not comply with the applicable standards. This is in line with the occurrence of several ethical violations committed by auditors, both external auditors and the company's internal auditors. As an example of violations committed by auditors, namely the number of financial statements of a company that had an unqualified opinion but suffered a setback after the opinion was issued. This happened because the auditors did not provide an opinion that actually happened to the company. In other words, accountants manipulate data so that the data presented is unqualified. Various cases of ethical violations should not occur if every auditor has the knowledge, understanding, and responsibility to adequately implement moral and ethical values in his role as a professional accountant. Therefore, an auditor should have the awareness to pay more attention to ethics in carrying out his profession. With the cases of ethical violations that have occurred so far, efforts are needed to restore trust. and the responsibility to apply moral and ethical values adequately in his role as a professional accountant. Therefore, an auditor should have the awareness to pay more attention to ethics in carrying out his profession. With the cases of ethical violations that have occurred so far, efforts are needed to restore trust. and the responsibility to apply moral and ethical values adequately in his role as a professional accountant. Therefore, an auditor should have the awareness to pay more attention to ethics in carrying out his profession. With the cases of ethical violations that have occurred so far, efforts are needed to restore trust.

Auditors can carry out audits of the company's financial statements, as previous auditors must know the standards used and their responsibilities as auditors. Financial statements are information about the company's financial position and performance of the company. This is made as to achieve the goals and plans set by the company. Companies need auditors to ascertain whether the company's financial statements provide a true and true picture of the financial condition in accordance with applicable standards. PSA 240 states that the auditor has a responsibility to obtain adequate assurance whether the financial statements as a whole are free from material misstatement due to fraudulent or fraudulent material presentation. The auditor's responsibility has a role in the auditor's ability to detect fraud. The higher the responsibility of an auditor, the higher the auditor's ability to detect fraud (Hutabarat, 2015). Auditors also have responsibilities for their profession. This responsibility includes the responsibility to comply with standards or conditions that have been mutually agreed upon by members of the Indonesian Institute of Certified Public Accountants

(IAPI), including complying with auditing standards and the IAPI code of ethics. The auditing standards set out in the Public Accountant Professional Standards (SPAP) set by the Indonesian Institute of Certified Public Accountants are divided into three, namely general standards, field work standards and reporting standards. Regarding the attitudes and behavior of auditors, it has been regulated in the first auditing standard, namely the general standard which is divided into three points. First, the audit must be carried out by one or more persons with sufficient technical expertise and training as auditors. Second, in all matters relating to the assignment, independence in mental attitude must be maintained by the auditor. Third, in conducting audits and preparing reports, auditors must use skills carefully and thoroughly.

In a company, an auditor will experience the influence of social pressure in carrying out his profession. Social pressure arises within auditors to fully choose and obey orders given from their superiors such as following the wishes of clients by deviating from their responsibilities to not comply with the standards and conditions agreed upon by the Indonesian Institute of Certified Public Accountants, namely complying with generally accepted accounting principles, auditing standards set by the Indonesian Institute of Public Accountants and the Code of Ethics. Yendrawati, et al (2015) tested that social pressure is one of the factors that influence the professional judgment of auditors. The results show that auditors who are under pressure from seniors (obedience pressure) will have a negative effect on the auditor's judgment.

In addition, auditors must have professional and organizational commitment that refers to the strength of individual identification with high professional commitment with high trust and acceptance of professional goals, a desire to do their best in the name of the profession, and a strong desire to maintain their membership in the profession. . Professional commitment is an attitude that describes employee loyalty to the organization and is a continuous process where a member of the organization can express their concern for the success and goodness of their organization (Hardyan, 2013). Organizational commitment is the identification of individual provisions in relation to the organization which include the values and goals of the organization. The stronger the organizational values that are maintained by employees and the stronger the employees' desire to achieve the goals set by the company also shows a high organizational commitment (Prisetyadi, 2011). The need to learn professional commitment because one's career is a major part of one's life and professional commitment has important implications at the individual and organizational levels.

Research on moral development when considering auditors' responses to ethical conflicts has been discussed by Raharjo (2012) that moral development can have an effect on auditor responses when under the influence of social pressure. In the theory of moral development, moral reasoning can be assessed using three frameworks consisting of three stages, namely the conventional level, conventional level and post conventional level. Raharjo (2012) research results when an auditor is faced with moral deviations where one of his professional values, namely independence is tested, it can be said that the auditor maintains his independence to improve audit quality.

RESEARCH PURPOSES

The purpose of this study was to determine and analyze the effect of social pressure, commitment and moral reasoning on the auditor's decision of PT. Puninar Logistics in Jakarta in 2018.

LITERATURE REVIEW

1. Social Pressure

Social influence pressure is a change that is described as a thought, feeling, attitude, or behavior that results from interactions with other individuals or groups (Rashotte, 1990). The behavior adopted by a person is due to social influences. (Milligram in Nasution, 2012). There are two types of social pressure, namely:

1. Obedience Pressure

Pressure that comes from superiors' instructions in an organization affects the behavior of subordinates because the superior has the authority and authority. These seniors have an inappropriate attitude in providing direction to subordinates (Praditaningrum, 2012). The results suggest that compliance pressure leads to pressure from the superior or from the senior auditors to the junior auditors and pressure emanating from the audited entities to carry out deviations from the standards that have been set.

2. Conformity Pressure

This pressure arises from situations to adapt in the work environment to normative influences due to fear of negative consequences for deviant appearances. In particular, auditors tend to act in a way that does not make themselves the center of attention (Kassin and Brehm, 1990).

Nadirsyah and Malahayati (2007), Sofiani and Tjondro (2014), Suwandi (2015), and Sary et al (2015) obedience pressure is a type of social influence pressure that is generated when an individual immediately gets orders from other behavior (position of authority).

2. Commitment

Wahyuni, et al. (2015) stated that professional commitment is an important factor that influences auditor behavior in making ethical decisions. Furthermore, they said that differences in unethical behavior by auditors could be due to differences in auditors' commitment to their profession. Professional commitment relates to the characteristics that individuals form towards their respective professions. This commitment includes trust, acceptance, goals and values for the profession (Arisaputra and Yulistia, 2011).

In a general sense, a person is said to be professional if he meets three criteria, namely having the expertise to carry out tasks in his field, carry out a task or profession concerned and carry out his professional duties in accordance with established professional ethics. (Lekatompessy, 2003)

Organizational commitment, is defined as a condition in which an employee sides with a particular organization and its goals and desires to maintain membership in the organization. Thus, high job involvement means taking sides with an individual's particular job while high organizational commitment means siding with the organization that recruits that individual. Mehrabi, et al (2013) organizational commitment refers to the focus and desire of a person's attachment to a task or job and refers to the individual employee's feelings regarding the

organization. Organizational commitment is shown by employee behavior and performance in the workplace.

3. Moral Reasoning

Etymologically, the word moral is the word ethics, which means habit or custom. This means generally accepted ideas or values about human actions for good and fair deeds. Noviardy (2014) states that moral reasoning is a basic concept that individuals have for analyzing socio-moral problems and as a basis for making decisions and actions. Moral norms are benchmarks that society uses to measure a person's goodness. The actual moral attitude is called morality (Mukino, Purnomo and Suntoro, 2016). Gaffikin and Lindawati (2012) that moral reasoning can be defined either as an explanation of how

individuals must behave or as reasons that arise in justifying or criticizing behavior. The existence of moral reasoning is to show why an action is considered wrong or why a decision is considered right. So, moral reasoning provides reasons for following or against moral beliefs in an attempt to show that these beliefs are right or wrong.

From the theory of cognitive moral development put forward by Raharjo (2012), moral development can be assessed using three levels consisting of:

a. Pre-conventional level

In this stage, auditors who are under the influence of social pressure will agree to material misstatements in the financial statements if they believe it is best for them. Auditors must make decisions to avoid risks for personal gain.

b. Conventional level

In this stage, auditors will feel pressured and dilemma about the actions they have taken. Auditors prefer to create good behavior and follow rules that do not deviate.

c. The post conventional level

At this level, auditors have principles and ethics for their behavior. At this level the auditor will avoid deviant behavior such as approving misstatements in the financial statements.

These stages in moral development are very important for the auditor because they can directly affect how the auditor considers and resolves good or bad moral behavior. One of the applications of moral development in the scope of work is when an auditor is faced with moral deviations where one of his professional values, namely independence is tested. The actions the auditor takes will reflect on what stage of moral development the auditor is at. If actions are taken and the auditor has a decision on the choice of certain moral developments that the auditor can be said to maintain his independence, then this can improve the quality of the audit performed.

4. Auditor's Decision

According to Trevino (1986) and Jones (1991) an ethical decision is a decision that is both legally and morally acceptable to the wider community. According to Hunt and Vitell (1986) and Rest (1986) in Bass et al (1999) ethical decision is a process that begins only when individuals recognize a specific issue as an ethical dilemma. Carlson, et al (2007) in Winata (2014) ethical decision making is defined as a process in which individuals use their moral basis to determine whether a particular problem is right or wrong. Meanwhile, according to Wisesa (2011) decision making involves a process of ethical reasoning in which a person's moral awareness and cognitive moral abilities are collaborated which is ultimately manifested in the process of action as the implementation of the decisions taken.

The results of research conducted by Ariyantini et al (2014) and Yendrawati and Mukti (2015) explain that social pressure has a negative effect on auditors' ethical decisions. This shows that auditors with a low level of social pressure will be able to make good ethical decisions. Pressure is usually exerted by someone who has more power or authority over others. This pressure is a situation in which someone performs an action or job by obeying orders from a superior or someone who has more power than him. For people who receive pressure it can create conflicts because they must be able to work according to orders but also must comply with the existing code of ethics. Pressure can make someone take action to deviate from the code of ethics. Auditors in performing audit tasks also receive compliance pressure. This pressure can be received from superiors and clients whose entities are being examined. Auditors in the professional code of ethics are required to issue opinions on financial statements in accordance with the facts. Orders requiring the auditor to issue an unqualified opinion regardless of the entity's actual circumstances could result in the auditor's misconduct. One of the steps taken by the auditor in the audit task is to make ethical decisions to provide the right opinion. Orders requiring the auditor to issue an unqualified opinion regardless of the entity's actual circumstances may result in the auditor's misconduct. One of the steps taken by the auditor in the audit task is making ethical decisions to provide the right opinion. Orders requiring the auditor to issue an unqualified opinion regardless of the entity's actual circumstances could result in the auditor's misconduct. One of the steps taken by the auditor in the audit task is making ethical decisions to provide the right opinion.

H₁ : Social pressure has a negative effect on auditor decisions.

The results of research conducted by Zainuddin (2012) state that auditors with high professional and organizational commitment are significantly more interested in maintaining audit quality and materiality of their financial statements if they are faced with pressure from superiors and colleagues than auditors with low professional and organizational commitment. Auditors with high professional and organizational commitment are characterized as having high trust and acceptance of goals and a desire to do their best on behalf of the profession and a strong desire to maintain their members in the profession. Auditors must also have organizational commitment as a sense of trust in organizational values,

H₂ : Commitment has a positive effect on the auditor's decision.

The results of research conducted by Rahayu (2005) and Al Fithrie (2015) state that moral reasoning has a positive effect on ethical decision making. To get ethical decisions can be done by reasoning a problem based on experience. An auditor's moral reasoning can be trained and gets higher when the auditor has sufficient experience in the audit field. When a person's moral reasoning is higher, it will increase his ability in the audit process so that he can make the right ethical decisions in proving that the belief is right or wrong.

H₃ : Moral reasoning has a positive effect on auditor decisions.

RESEARCH METHODS

The research object used in this study is the result of filling out a questionnaire by employees of the financial division at PT. Puninar Logistics in 2018, amounting to 30 people. The time taken for the research was Monday, January 27, 2020 for data collection and data analysis.

The population in this study were employees of the financial division at PT. Puninar Logistics in 2018, amounting to 30 people. Where the authors take data on employees who have active status in the company. The sample in this study was determined based on purposive sampling, which means that the sample selection is based on certain criteria. The intended respondents are all employees in the finance division totaling 30 people at PT. Puninar Logistics with a minimum educational background has taken S1 majoring in Accounting. The data used in this study are primary data. Data sourced directly from respondents using a research instrument in the form of a questionnaire. The data collection method is a method used by researchers in collecting research data which can be in the form of interviews, observations, questionnaires, tests, documentation or other (Arikunto, 2014: 203). The questionnaire is a number of written questions that are used to obtain information from respondents in the sense of reports about their personal, or known things (Arikunto, 2014: 194). The results of the respondents' answers are then measured using a range scale (1 - 4 point Likert scale). The author does not use points up to 5 because, if the respondent finds a statement that is doubtful or not in accordance with what is known, the respondent tends to choose neutral so that it can lead to biased results. The results of the respondents' answers are then measured using a range scale (1 - 4 point Likert scale). The author does not use points up to 5 because, if the respondent finds a statement that is doubtful or not in accordance with what is known, the respondent tends to choose neutral so that it can lead to biased results. The results of the respondents' answers are then measured using a range scale (1 - 4 point Likert scale). The author does not use points up to 5 because, if the respondent finds a statement that is doubtful or not in accordance with what is known, the respondent tends to choose neutral so that it can lead to biased results.

For the distribution of the questionnaire, the answers to the questionnaire were obtained as many as 30 respondents with the results showing that the respondents who were female were 18 employees or 60%, while the male

respondents were 12 employees or 40% of the total that had been studied. While the number of respondents with the latest education of S1 was 30 employees or 100%, while with the last education of S2 were 0 employees or 0%. And characteristics based on the position as Finance Officer, namely as many as 10 employees or 34%, who have positions as Billing and Collection Officers as many as 10 employees or 33%, Accounting Officer positions as many as 5 employees or 17%, Tax Officer positions as many as 4 employees or 13% and Finance Cashier as much as 1 employee or 3%.

Sugiyono (2017: 125) the validity test shows the degree of accuracy between the data that actually occurs on the object and the data collected by the author. The validity test is used to measure whether a questionnaire is valid or not (Ghozali, 2016: 53). The questionnaire can be said to be valid or valid if the statement on the questionnaire is able to reveal something that will be measured by the questionnaire. The author uses a range scale (1 - 4 point Likert scale). The author does not use points through 5 because avoiding neutral answers is likely to lead to biased results. The results of the questionnaire were calculated using a Likert scale. According to Khaq (2015) the Likert scale is a psychometric scale commonly used in questionnaires.

Table 1.

Likert scale

| No. | Answer | Score |
|-----|-------------------------|-------|
| 1 | Strongly Agree (SS) | 4 |
| 2 | Agree (S) | 3 |
| 3 | Disagree (TS) | 2 |
| 4 | Strongly Disagree (STS) | 1 |

Table 2.

Research Instrument Grid

| Variable | Indicator | No. Item |
|--|--|------------------|
| The Influence of Social Pressure (X1) Jamillah, et al (2007) and Riza Anggraeni (2016) | 1. Understanding of professional standards | 1, 2, 3, 4, 5, 6 |
| | 2. Morality. | 7, 8 |
| Commitment (X2) Hall (2007) and Novanda Friska (2012) | 1. Devotion. | 1, 2, 3 |
| | 2. Professional standard beliefs. | 4, 5 |
| | 3. Social Obligations. | 6, 7 |
| | 4. Independence. | 8, 9, 10 |
| | 5. Affiliation. | 11, 12 |
| Moral Reasoning (X3) Cohen (2001) and Nazarrudin (2012) | 6. Effective commitment. | 13, 14, 15, 16 |
| | 7. Continuous commitment. | 17, 18 |
| | 8. Normative commitment. | 19, 20 |
| | 1. Fair | 1 |
| | 2. Naturally. | 2 |
| | 3. Morally correct. | 3 |

| | | |
|------------------------|--|---------|
| | 4. The values held by the family | 4 |
| | 5. Can be accepted culturally. | 5 |
| | 6. Can be accepted traditionally, | 6 |
| | 7. Promote yourself. | 7 |
| | 8. Personally satisfying. | 8 |
| | 9. Give great benefits. | 9 |
| | 10. Generate profits and minimize losses. | 10 |
| | 11. Breaking a written contract. | 11 |
| | 12. Violating the oath of office. | 12 |
| | 13. Shows affection. | 13 |
| | 14. Personal opportunity to do the same. | 14 |
| | 15. Chances of friends doing the same thing. | 15 |
| | 16. Ethics | 16 |
| Auditor's Decision (Y) | 1. Auditor Experience | 1, 2, 3 |
| Muriadi Akbar (2016) | 2. Auditor Opinion | 4, 5 |

The form of the statement that the author provides is a closed statement. According to Sugiyono (2017: 200) a closed statement is a statement that expects a short answer or expects the respondent to choose an alternative answer from each available statement. Therefore, closed statements are able to provide definite answers and freedom of expression.

Multiple linear regression analysis is used by researchers if researchers

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

intends to predict how the state (fluctuation) of the dependent variable, if

Two independent variables or variables as predictor factors were manipulated (increased and decreased in value) using the SPSS version 25 program. The form of the multiple linear regression equation is as follows:

Information :

Y = Auditor's Decision

a = Constant

β = Regression coefficient

X_1 = The Influence of Social Pressure

X_2 = Commitment
Relationship

X_3 = Moral Reasoning

e = Error

RESULTS AND DISCUSSION

Descriptive statistics are used to describe the characteristics of the variables under study such as the mean, minimum, maximum standard deviation and the demographics of the respondents. The results of univariate analysis used descriptive statistical tests and frequency according to the type of data. The test results can be seen in the tables below:

Table 3.
Descriptive Analysis Test Results

| Descriptive Statistics | | | | | |
|------------------------|----|--------------|--------------|---------|----------------|
| | N | Your minimum | Your maximum | Mean | Std. Deviation |
| | | m | m | | |
| Social Pressure | 30 | 24.00 | 32.00 | 28,5333 | 2.76347 |
| Commitment | 30 | 61.00 | 79.00 | 70,3000 | 6.39046 |
| Moral Reasoning | 30 | 48.00 | 64.00 | 56,2000 | 5.51112 |
| Auditor's Decision | 30 | 15.00 | 20.00 | 17.3667 | 2.14127 |
| Valid N (listwise) | 30 | | | | |

Source: Data obtained using SPSS ver 25

Based on the results of the descriptive test output above, it is known that the number of respondents in this study was 30 people and on the social pressure variable consisting of 8 question items, the average total score of respondents was 28.53 with the lowest total score of 24 and the highest total score of 32. In the commitment variable consisting of 20 question items, the average total score of respondents was 70.30 with the lowest total score of 61 and the highest total score of 79, in the moral reasoning variable which consisted of 16 question items, the average total score of respondents was obtained. of 56.20 with the lowest total score of 48 and the highest total score of 64, while in the auditor's decision variable consisting of 5 question items, the average total score of respondents was 17.36 with the lowest total score of 15 and the highest total score of 20.

Data normality testing is a common practice before statistical methods. The purpose of the normality test is to determine whether the distribution of a data follows or approaches the normal distribution. In this study, the normality test used is the Kolmogorov-Smirnov test. Data is said to be normally distributed, obtaining a significance value > 0.05. The results of the normality test can be seen in the table below:

Table 4.

Normality Test Results

| 8One-Sample Kolmogorov-Smirnov Test | | |
|-------------------------------------|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 30 |
| Normal Parameters ^{a, b} | Mean | .0000000 |
| | Std. Deviation | .94099331 |
| | Absolute | .216 |
| Most Extreme Differences | Positive | .216 |
| | Negative | -.177 |
| Statistical Test | | .216 |
| Asymp. Sig. (2-tailed) | | .081 ^c |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: Data obtained using SPSS ver 25

Based on the above output, it was found that all variables in this study obtained a significance value of $0.081 > 0.05$, so it can be concluded that all data in this study were normally distributed.

The multicollinearity test aims to test whether there is a correlation between the independent (independent) variables in the regression model. A good regression model should not have a correlation between the independent variables. To detect whether or not multicollinearity disturbances occur in the regression model, it can be seen from the Variance Inflation Factor (VIF) and Tolerance values. If the VIF value shows a number less than 10 and a tolerance greater than 0.1, the regression model is free from multicollinearity disorders, and if the VIF value shows a number more than 10 and a tolerance less than 0.1, the regression model experiences multicollinearity disorders. The results of the multicollinearity test in this study can be seen in the table below:

Table 5.
Multicollinearity Test Results

Coefficients^a

THE EFFECT OF SOCIAL PRESSURE, COMMITMENT AND MORAL REASONING ON AUDITOR'S DECISIONS

| Model | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
|-------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| (Constant) | -.994 | 2,064 | | -.482 | .634 | | |
| 1 social pressure | -.507 | .141 | -.654 | -3,597 | .001 | .225 | 4,450 |
| Commitment | .275 | .094 | .822 | 2,917 | .007 | .194 | 1,682 |
| moral reasoning | .240 | .105 | .617 | 2,275 | .031 | .101 | 9,886 |

a. Dependent Variable: auditor's decision

Source: Data obtained using SPSS ver 25

Based on table 4.15 it can be seen that each of the independent variables in this study obtained a tolerance value greater than 0.1, which means that there is no correlation between the independent variables. The result of VIF calculation is less than 10, so it can be concluded that the data in this study does not have multicollinearity between independent variables in the regression model.

The autocorrelation test is used to determine whether or not there are deviations from the classic autocorrelation assumptions. A good regression model is one that does not have autocorrelation problems. Autocorrelation test results using Durbin Watson (DW). Furthermore, this value will be compared with the dl value in the watson durbine table with a significance of 5%. Data is said to be free of autocorrelation if the durbine watson value > du value. The results of the autocorrelation test can be seen in the table below:

Table 6.
Autocorrelation Test Results

| Model Summary ^b | | | | | |
|----------------------------|-------------------|----------|-------------------|----------------------------|---------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .898 ^a | .807 | .785 | .99380 | 2,360 |

a. Predictors: (Constant), moral reasoning, social pressure, commitment

b. Dependent Variable: auditor's decision

Source: Data obtained using SPSS ver 25

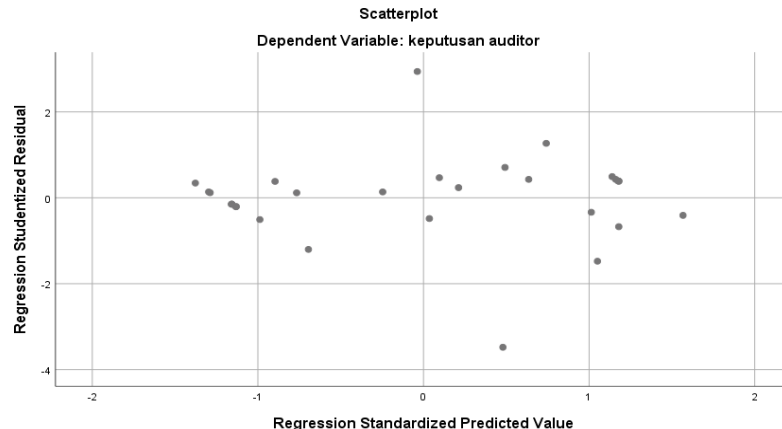
Based on the output above, the durbin watson value is 2,360 > 1,421, so it can be concluded that the data in this study are free from autocorrelation disorders.

The heteroscedasticity test aims to test whether in the regression model there is an unequal variance from the residuals of one observation to another. If the variance from one observer's residual to another observer is constant, it is called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is homoscedasticity (Ghozali, 2011). If the data spreads from the x and y axes and does not form a pattern, it is said that there is no

heteroscedasticity. In this study, it can be concluded that there is no heteroscedasticity disorder. The results of the heteroscedasticity test are as follows:

Image 1.

Heteroscedasticity test



The test of determination is used to determine the percentage of the contribution of the influence of the independent variable on the dependent variable. The coefficient of determination essentially measures how far the model's ability to explain the variation of the dependent variable. The coefficient of determination can be obtained by squaring the correlation coefficient or R Squared (R^2). The results of the determination test can be seen in the table below:

Table 7.

The Result of Determination Coefficient Test (R^2)

| Model Summary ^b | | | |
|---|-------------------|----------|-------------------|
| Model | R | R Square | Adjusted R Square |
| 1 | .898 ^a | .807 | .785 |
| Std. Error of the Estimate | | | |
| .99380 | | | |
| a. Predictors: (Constant), moral reasoning, social pressure, commitment | | | |
| b. Dependent Variable: auditor's decision | | | |

Source: Data obtained using SPSS ver 25

Based on the output above, the value of R is obtained²amounting to 0.807, so it can be concluded that social pressure, commitment and moral reasoning affect the auditor's decision by 80.7%.

Individual or partial test analysis (t test) is needed to determine that the independent variable partially has a significant effect on the dependent variable. Decision making in this test is based on a significance level of 5% or 0.05. The results of the T test can be seen in the table below:

Table 8.

T Test Results

THE EFFECT OF SOCIAL PRESSURE, COMMITMENT AND MORAL REASONING ON AUDITOR'S DECISIONS

| Coefficients | | | | | |
|--------------|-----------------------------|------------|---------------------------|-------|------|
| a | | | | | |
| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | B | Std. Error | Beta | | |
| 1 | (Constant) | .994 | 2,064 | .482 | .634 |
| | social pressure | -.507 | .141 | -.654 | .001 |
| | commitment | .275 | .094 | .822 | .007 |
| | moral reasoning | .240 | .105 | .617 | .031 |

a. Dependent Variable: auditor's decision

Source: Data obtained using SPSS ver 25

Conclusion of the T test:

- Social pressure obtained a t value of $-3.597 > 2.056$ and a significance value of $0.001 < 0.05$, so it can be concluded that social pressure has a significant negative effect on auditor decisions.
- Commitment obtained a t value of $2.917 > 2.056$ and a significance value of $0.007 < 0.05$, so it can be concluded that commitment has a significant positive effect on the auditor's decision.
- Moral reasoning obtained a t value of $2.275 > 2.056$ and a significance value of $0.031 < 0.05$, so it can be concluded that moral reasoning has a significant positive effect on auditors' decisions.

Based on the T test output above, a simple linear regression equation can be formulated in this study as follows:

$$Y = 0.994 - 0.507 X_1 + 0.275 X_2 + 0.240 X_3 + e$$

- The constant value is 0.994, meaning that if there is no influence of social pressure, commitment and moral reasoning, the constant value of the auditor's decision is 0.994.
- The regression coefficient number of social pressure is -0.507, meaning that every 1% addition of social pressure, the value of the auditor's decision will decrease by -0.507
- The regression coefficient number of commitment is 0.275, meaning that every 1% addition of commitment, the value of the auditor's decision will increase by 0.275.
- The regression coefficient of moral reasoning is 0.240, meaning that every 1% addition of moral reasoning, the value of the auditor's decision will increase by 0.240.

The F test is known as the simultaneous test to see how all the independent

variables influence the dependent variable together. Simultaneous test (F test) aims to show whether all independent variables (free) affect the dependent variable (bound) together or simultaneously. This test can be done by observing the significance value at level α used. In this study, the level of α used is 5%, where the variable X is said to have a simultaneous effect on variable Y if the significance value is <0.05 . The results of the F test can be seen in the table below:

Table.
F Test Results

| ANOVA | | | | | | |
|-------|------------|----------------|----|-------------|--------|-------------------|
| a | | | | | | |
| | Model | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 107,288 | 3 | 35,763 | 36,210 | .000 ^b |
| | Residual | 25,679 | 26 | .988 | | |
| | Total | 132,967 | 29 | | | |

a. Dependent Variable: auditor's decision

b. Predictors: (Constant), moral reasoning, social pressure, commitment

Source: Data obtained using SPSS ver 25

Based on the above output, it is obtained a significance value of 0.000 <0.05 , it can be concluded that social pressure, commitment and moral reasoning have a simultaneous effect or have a joint influence on the auditor's decision.

Based on the description above, it can be concluded that the influence of social pressure has a negative effect on the auditor's decision on employees at PT. Puninar Logitics in Jakarta in 2018. This is evidenced by the value of the multiple regression coefficient with a negative value of -0.507, meaning that every 1% addition of social pressure, the value of the auditor's decision will decrease by -0.507. Based on the results of the t test statistical social pressure, the t value is -3.597 > 2.056 and a significance value of 0.001 <0.05 , so it can be concluded that social pressure has a significant negative effect on auditor decisions.

Social pressure on the auditor's ethical decision making is due to the audit duties. Auditors are often faced with various kinds of pressures from both superiors and colleagues, where in this situation the auditors tend not to use their ethical balance. Auditors who are under high pressure will take practical steps to avoid possible risks such as finding other jobs as a consequence of opposing orders from superiors and colleagues to deviate from professional standards. The results of this study are supported by the results of research conducted by Ariyantini et al (2014) and Yendrawati and Mukti (2015) that social pressure has a negative effect on auditors' ethical decisions. This shows that auditors with a low level of social pressure will be able to make good ethical decisions. However, the results of this study do not agree with the results of research conducted by Rida MM Siagian et al., (2014) which states that auditors have a positive effect in conditions of orders and pressure from superiors who will behave deviating from professional standards. Auditors tend to obey what is ordered by their superiors.

Based on the description above, it can be concluded that commitment has a

positive effect on the auditor's decision on employees at PT. Puninar Logitics in Jakarta in 2018. This is evidenced by the value of the multiple regression coefficient with a positive value of 0.275, meaning that every 1% addition of commitment, the value of the auditor's decision will increase by 0.275. Based on the statistical results of the commitment t test, the t value is $2,917 > 2,056$ and a significance value of 0.007 < 0.05 , so it can be concluded that commitment has a significant positive effect on the auditor's decision.

Auditors with high professional and organizational commitment will behave in accordance with the public interest and tend to act in accordance with their professional code of ethics so that they will not damage their professionalism. Deontological ethical theory also explains that actions are never good because the results are good, but because of the obligations that must be done. In this case, the merits of making ethical decisions for auditors are very much determined by their obligations, namely following the standards of professional code of ethics. So that auditors who obey the rules will be able to deal with pressure when faced with ethical dilemma situations. This of course will have an impact on the behavior of auditors in making decisions. The results of this study are supported by the results of research conducted by Abdurrahman and Yuliani (2011) which states that there is a positive influence between professional and organizational commitment on auditors' ethical decision making. However, the results of this study contradict the results of research conducted by Juniarti (2011) which showed that professional and organizational commitment did not significantly influence auditors' ethical decisions.

Based on the description above, it can be concluded that moral reasoning has a positive effect on auditors' decisions on employees at PT. Puninar Logitics in Jakarta in 2018. This is evidenced by the value of the multiple regression coefficient with a positive value of 0.240, meaning that every 1% addition of moral reasoning, the value of the auditor's decision will increase by 0.240. Based on the statistical results of the t test for moral reasoning, the t value is calculated as $2.275 > 2.056$ and a significance value of 0.031 < 0.05 , so it can be concluded that moral reasoning has a significant positive effect on auditor decisions.

Moral reasoning usually will be formed from the work experience they have. The longer you have experience as an auditor, the more audit cases you will face, so you will train your audit judgment skills, make the right decisions and produce quality audits. This moral reasoning ability will affect the auditor's perception of the decisions that must be given appropriately. The better the moral reasoning ability, the easier it will be for an auditor to make the right decision. Most of the respondents in this study did not have long enough experience in the field of auditing, so the possibility of moral reasoning in decision making has not been formed. The results of this study are supported by the results of research conducted by Rahayu (2005) and Al Fithrie (2015) which states that moral reasoning has a positive effect on ethical decision making. To get ethical decisions can be done by reasoning a problem based on experience. However, the results of

this study contradict research conducted by Januarti and Faisal (2010), Mustika, et al. (2013) which state that moral reasoning does not have a significant effect on auditors' ethical decisions.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of testing and the results of data analysis obtained from Research entitled The Effect of Social Pressure, Commitment and Moral Reasoning on Auditor Decisions at PT. Puninar Logistics Jakarta in 2018 can be drawn the following conclusions:

1. The influence of social pressure has a negative effect on the auditor's decision at PT. Puninar Logistics in 2018. The results of this study succeeded in proving the first hypothesis which states that there is a negative influence on auditor decisions. This shows that the lower the influence of social pressure, the lower the pressure on auditor decisions.
2. Commitment has a positive effect on the auditor's decision at PT. Puninar Logistics in 2018. The results of this study succeeded in proving the second hypothesis which said there was a positive influence on the auditor's decision. This shows the higher the commitment to behave in accordance with the public interest and the tendency to act in accordance with the professional code of ethics so that it will not damage his professionalism.
3. *Moral Reasoning* has a positive effect on the auditor's decision at PT. Puninar Logistics in 2018. The results of this study prove the third hypothesis which says there is a positive influence on moral reasoning. This shows that the better the moral reasoning ability, the easier it will be for an auditor to make the right decision.

SUGGESTION

Future research is expected to increase the presentation of research results with the following inputs including:

1. Future research is expected to add up to date literature and more in accordance with the research topic.
2. The next researcher is expected to collect data not during the auditor's busy period so that the data obtained is more relevant.
3. The next researcher is expected to increase the number of respondents who have experience in the field of auditing in order to provide relevant and reliable information.

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