

Moderate Emotional Spiritual Quotient (ESQ): Internal & External Factors on Dysfunctional Auditor Behavior

Ni Putu Ayu Nikita Sari Wulan

I Ketut Budiarta

I Ketut Sujana

Komang Ayu Krisnadewi

Faculty of Economics and Business, Udayana University, Bali, Indonesia

email: tatanikita30@gmail.com

Abstract

This research aimed to provide empirical evidence of the effect of internal and external auditor factors and dysfunctional auditor behaviour on Emotional Spiritual Quotient (ESQ) serving as a moderator. This study's population comprised 866 auditors at the Public Accounting Firms of Bali and East Java Province. The sample was determined using a method of purposive sampling. The data was collected through a survey method with a questionnaire technique. The data analysis used is the Partial Least Square (PLS) approach which is a component- or variant-based Structural Equation Modeling (SEM) model. The questionnaires distributed were 866 questionnaires, while the questionnaires returned were 286 questionnaires with details of 11 questionnaires being dropped and 275 questionnaires that could be used. This study's findings demonstrated that Machiavellian characteristic, time budget pressure, and obedience pressure positively affected dysfunctional auditor behaviour, but the experience did not affect dysfunctional auditor behaviour. In addition, this study revealed that Emotional Spiritual Quotient (ESQ) weakened the effect of Machiavellian characteristic, time budget pressure, and obedience pressure on dysfunctional auditor behaviour but does not moderate the impact of the experience. Suggestions that can be given are that further research is expected to provide a clearer characteristic of the research subjects and for auditors who are in the Public Accounting Firm are expected to be taken into consideration to avoid dysfunctional behavior.

Keywords: Machiavellian characteristic, experience, time budget pressure, obedience pressure, dysfunctional auditor behavior, Emotional Spiritual Quotient (ESQ)

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INTRODUCTION

One of the internal factors that can influence the auditor's dysfunctional behavior in this study is the Machiavellian characteristic. Machiavellian is defined as an individual's basic general strategy for dealing with other people by feeling that they can manipulate them. Machiavellian is the characteristic of ignoring the importance of integrity and honesty in achieving goals (Martini & Pertama, 2019). Machiavellian personality is defined as a person who works aggressively, manipulatively, exploitatively, and acts underhanded to achieve individual or organizational goals.

The considerations made by the auditor are based on his education, experience and training which have helped him develop the skills necessary to arrive at a reasonable judgment. Audit experience is the auditor's experience in examining financial statements both in terms of length of time, and the number of assignments that have been carried out. If auditors have different experiences, they will also have different views in viewing and responding to information obtained during the examination and in providing audit conclusions. Experience also has an impact on every decision made in conducting an audit so that it is hoped that every decision made is the right decision (Pratiwi et al., 2017).

One of the external factors in this study that is thought to influence dysfunctional auditor behavior is time budget pressure. Dezoort & Lord (1997) in Soobaroyen & Chengabroyan (2006) define time budget pressure as a chronic and widespread form of pressure that arises from the limited resources given to perform tasks. The existence of a predetermined time in a particular assignment causes the auditor to work under time pressure so that his work will be done more quickly and cause the auditor to ignore some of the audit process. The emergence of time budget pressure is caused by the amount of time that has been allocated in the audit process.

Dysfunctional auditor behavior is also caused by auditor situational factors, one of which is compliance pressure. Obedience pressure is said to be pressure that is generally generated by individuals who have power. This compliance pressure is defined as the pressure received by junior auditors generated by senior auditors or superiors and the audited entity to take actions that deviate from ethical standards and professionalism (Putri, 2018). Obedience pressure can be measured by the desire not to fulfill the client's desire to behave deviating from professional standards will oppose the client for upholding professionalism and will oppose the boss if forced to do things that are contrary to professional and moral standards (Pangesti & Setyowati, 2018).

The behavior of an auditor is also related to his intelligence. One of them is Emotional Spiritual Quotient (ESQ) which is a soul development method that combines two elements of intelligence, namely emotional intelligence or Emotional Quotient (EQ) and spiritual intelligence or Spiritual Quotient (SQ) (Halim, 2016 in Pratiwi et al., 2019). According to Goleman (1998: 303), Emotional Quotient (EQ) is the capacity to recognize the individual's own and others' feelings, to motivate oneself, and to manage emotions well within the individual and in the individual's relationships. In order to form individuals who have a perfect Emotional Spiritual Quotient (ESQ), the existence of emotional intelligence (EQ) becomes one of the important elements to interact with other intelligences. This can be simply understood because emotional intelligence (EQ) is the ability to feel (Atmadja & Saputra, 2014). Spiritual Quotient (SQ) is the intelligence of the soul that allows individuals to integrate many fragments of the individual's life, activities, and existence. Spiritual intelligence (SQ) allows individuals to harmonize emotions, feelings, and thoughts to express and give meaning to every action (Zohar & Marshall, 2004: 65).

Someone who has good emotional intelligence and spiritual intelligence can maintain their success and avoid deviant behavior. This is because the individual will have a competent and hard-working personal character, while someone who does not have good emotional and spiritual intelligence will tend to commit deviant acts. Emotional Spiritual Quotient (ESQ) has an impact on dysfunctional behavior if the intelligence runs alone and is not sustainable which will ultimately affect the performance of an auditor (Herliza & Setiawan, 2019).

Various studies related to internal and external factors of auditors that can influence their dysfunctional behavior have been conducted. Research on Machiavellian characteristics conducted by Martini & Pertama (2019) and Sagara & Atikah (2021) shows that Machiavellian characteristics have a positive effect on dysfunctional auditor behavior, but in contrast to the results of research by Setiyani & Saud (2018) which states that there is no effect of Machiavellian characteristics on the dysfunctional behavior of internal auditors. Research on the effect of experience on the dysfunctional behavior of auditors conducted by Pratiwi et al. (2017) shows the results that auditor work experience affects audit dysfunctional behavior. Research by Sweeney et al. (2010) and Donnelly et al. (2011) in Herda & Martin (2016) found that experience level is negatively related to dysfunctional audit behavior including underreporting time.

In the aspect of external factors that influence dysfunctional auditor behavior, the results of research by Martini & Pertama (2019), Dewi et al. (2021), and Rahmawati & Halmawati (2020) show that time pressure has a positive effect on dysfunctional auditor behavior. Research by Dewayanti et al. (2022) and Widhiaswari et al. (2021) states that time budget pressure has a negative effect on dysfunctional auditor behavior. Research on compliance pressure on dysfunctional auditor behavior by Martini & Pertama (2019) states the results that compliance pressure has a positive effect on dysfunctional auditor behavior. Martini & Sanjaya (2021) suggest that the compliance pressure experienced by auditors has a positive effect on early termination of audit procedures.

Herliza & Setiawan (2019) states that Emotional Spiritual Quotient (ESQ) has no significant negative effect on dysfunctional audit behavior and Havel et al. (2017) suggests the results of research that ESQ has a significant negative effect on dysfunctional auditor behavior. Pratiwi et al. (2019) show the results of research that Emotional Spiritual Quotient moderates the relationship between professional skepticism, organizational commitment, time budget pressure on audit dysfunctional behavior.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Martini & Pertama (2019) and Devi & Ramantha (2017) shows that Machiavellian characteristics have a positive effect on dysfunctional auditor behavior. The results of research conducted by Sagara & Atikah (2021) state that Machiavellian characteristics have a positive and significant effect on audit dysfunction behavior. According to Sagara & Atikah (2021), the Machiavellian character seems to be interpreted as the only way to win and this tends to ignore relationships with the community, be aggressive, forget the importance of the values of honesty and integrity. Auditors who have high Machiavellian characteristics can accept dilemmatic behaviors to achieve rewards. Auditors feel the need to manipulate rather than not manipulate to achieve the desired target (Devi & Ramantha, 2017).

Setiyani & Saud (2018) states that there is no effect of Machiavellian characteristics on the dysfunctional behavior of internal auditors. In accordance with attribution theory, Machiavellian characteristics are internal causes that refer to aspects of individual behavior contained within a person. Machiavellian characteristic tends to be described by someone who is more concerned with his personal interests and does not obey the rules. This behavior can interfere with the professionalism of an auditor so that he commits dysfunctional behavior.

H1: Machiavellian characteristic has a positive effect on dysfunctional auditor behavior.

Sweeney et al. (2010) and Donnelly et al. (2011) in Herda & Martin (2016) found the level of experience is negatively associated with dysfunctional audit behavior, including underreporting time. Less experienced auditors accept underreporting time more than experienced auditors (Herda & Martin, 2016). Work experience is

supported by attribution theory as one of the components that auditors can control and come from within. Auditors with high work experience have better views and assumptions in processing the information in the financial statements so that auditors can avoid dysfunctional audit behavior properly.

H2: Experience has a negative effect on dysfunctional auditor behavior.

Dewayanti et al. (2022) and Widhiaswari et al. (2021) state that time budget pressure has a negative effect on dysfunctional auditor behavior. The results in this study indicate that auditors perceive time budget pressure not as pressure for auditors but as motivation for auditors to work even harder and make the best use of this time to maximize performance and achieve predetermined time goals. The theory of attitude change explains how the relationship between discrepancies will motivate someone to eliminate these differences when someone feels pressure which allows the auditor's response to behave more defiantly (Sari et al., 2020).

H3: Time budget pressure has a positive effect on dysfunctional auditor behavior.

Martini & Sanjaya (2021) state that the compliance pressure experienced by auditors positively affects the premature termination of audit procedures. Obedience pressure is one factor that creates stressors auditors face and can cause auditors to terminate audit procedures prematurely. Attribution theory explains how people interpret the causes of other people's behavior due to internal and external factors. The power of clients and leaders causes auditors to no longer be independent because auditors become pressured into carrying out their work. This will put pressure on the auditor to comply or not with the client's or leader's wishes. So that sometimes this pressure can make auditors take actions that violate auditing standards.

H4: Obedience pressure has a positive effect on dysfunctional auditor behavior .

Dalli et al. (2017) state that ESQ significantly negatively affects dysfunctional audit behavior, which means that the higher a person's ESQ value, the more dysfunctional behavior they will avoid. Research by Lenggono & Leatemia (2019) suggests that Machiavellian characteristic positively and significantly affect dysfunctional behavior. Based on attribution theory, the Emotional Spiritual Quotient (ESQ) is a factor that comes from within the individual that can affect attitudes and character and impact the individual's behavior.

H5: Emotional Spiritual Quotient (ESQ) weakens the effect of Machiavellian characteristic on dysfunctional auditor behavior.

Ridaryanto (2017) suggests that work experience has a negative effect on the acceptance of deviant behavior in audit implementation. The longer the auditor's tenure will cause the auditor understand more about the proper audit implementation, making him less likely to commit irregularities in the performance. According to the theory of attitude change, various factors, including one's own experiences, culture, opinions of others considered necessary, the media, educational institutions, religion, and emotions, can influence one's attitude (Indrajaya et al., 2017).

H6: Emotional Spiritual Quotient (ESQ) strengthens the effect of experience on dysfunctional auditor behavior.

Herliza & Setiawan (2019) state that ESQ has no significant negative effect on dysfunctional audit behavior due to a higher ESQ can cause a possible sense of empathy from the auditor towards the client or his own company so that the auditor is likely to perform dysfunctional audit behavior. Research by Pratiwi et al. (2019) shows that Emotional Spiritual Quotient moderates the relationship between professional skepticism, organizational commitment, and time budget pressure on dysfunctional audit behavior. Attribution theory states that Emotional Spiritual Quotient (ESQ) will impact dysfunctional behavior if the intelligence runs alone and is not sustainable.

H7: Emotional Spiritual Quotient (ESQ) weakens the effect of time budget pressure on dysfunctional auditor behavior.

Herliza & Setiawan (2019) state that ESQ has no significant negative adverse effect on dysfunctional audit behavior due to a higher ESQ can cause a possible sense of empathy from the auditor towards the client or his own company so that the auditor is likely to perform dysfunctional audit behavior. Indrajaya et al. (2017) stated the results of research that emotional quotient and spiritual quotient have a negative effect on underreporting of time. Someone with a high emotional and spiritual quotient tends to be able to control their emotions, be flexible, have increased awareness, be more adaptable to their environment, and overcome existing problems. Research by Martini & Pertama (2019) shows a positive relationship between time pressure and obedience pressure auditors feel on dysfunctional auditor behavior. The theory of attitude change explains how a person's attitude can change through communication and how it can influence their behavior (Indrajaya et al., 2017).

H8: Emotional Spiritual Quotient (ESQ) weakens the effect of compliance pressure on dysfunctional auditor behavior.

METHODS

The population in this study were all auditors at the Public Accounting Firm of Bali and East Java Province, a total of 866 people. The number of 866 auditors was obtained by asking directly to the Public Accounting Firm located in Bali and East Java Provinces.

There are two methods in determining the sample, namely Probability Sampling and Non-Probability Sampling. The sampling method used in this research is Non-Probability Sampling using purposive sampling

technique. The purposive sampling technique is a sampling technique that uses several criteria. The criteria referred to in this study are:

1. Is an auditor who works at a public accounting firm (KAP) located in Bali and East Java.
2. Work experience as an auditor for at least one year.

The data collection method used in this research is a survey method with questionnaire techniques. The questionnaire distributed in the form of a list of author's statements to respondents regarding the effect of Machiavellian attitudes, experience, time budget pressure, and obedience pressure on dysfunctional auditor behavior with Emotional Spiritual Quotient (ESQ) as moderation. Data analysis in this study used the Partial Least Square (PLS) approach.

RESULT AND DISCUSSION

Non-Response-Bias Testing

Table 1. Non-Response Bias Result

Information	Levene's Test for Equality of Variances		t	Sig. (2-tailed)
	F	Sig.		
Equal variances assumed	0.767	0.382	1.556	0.121
Equal variances not assumed			1.637	0.104

Data Proceed. 2023

Based on Table 5.9. the significant value of Levene's Test for Equality of Variances is 0.058 which is greater than 0.05 which means that the variance in the data is equal or homogeneous. Therefore. the non-response-bias test uses equal variance assumed. which means that the variability of the characteristics observed in the respondent group is the same (Andreas. 2012; Sarmilasari. 2016). The t value of equal variances assumed is 1.556 with a significance (2-tailed) of 0.121 which is greater than 0.05. so it can be concluded that all variables show no bias in the respondents' answers so that it can be said that the groups come from the same population and the respondents' answers can be processed together.

Common Method Biases (CMB) Testing

Table 2. Common Method Biases (CMB) Result

Factor	Total Variance Explained					
	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	17.073	21.612	21.612	16.461	20.837	20.837

Data Proceed. 2023

Based on Table 2. testing Common Method Biases (CMB) is seen through the variance value in the Initial Eigenvalues. The variance value is 21.612% which is less than 50%. so it can be concluded that there is no bias in the research and the data can be processed further.

Structural Model Evaluation (Inner Model)

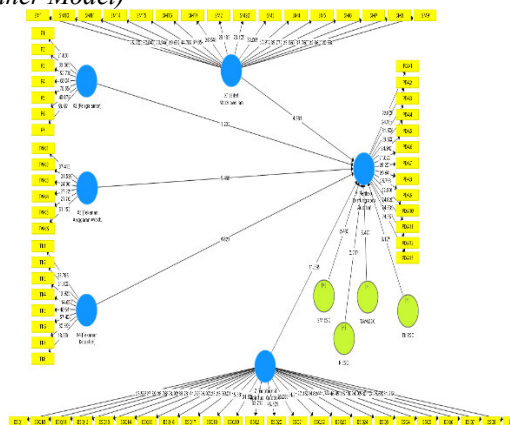


Figure 1. Structural Model Evaluation (Inner Model)

R-square (R²)

Table 3. R-square (R²)

	R Square	R Square Adjusted
Y (Dysfunctional Auditor Behavior)	0.959	0.958

Data Proceed. 2023

Based on table 3. the R-square test shows a strong effect of 0.958. This means that the dysfunctional auditor behavior variable can be explained by the variables of Machiavellian characteristic. experience. time budget pressure. obedience pressure. Emotional Spiritual Quotient (ESQ). and the interaction between Emotional Spiritual Quotient (ESQ) with Machiavellian characteristic. experience. time budget pressure. and obedience pressure by 95.8%. Meanwhile. the remaining 4.2% is explained by other factors not included in the model.

Predictive Relevance (Q²)

Table 4. Predictive Relevance (Q²)

	SSO	SSE	Q ² (=1-SSE/SSO)
ESQ	6600.000	6600.000	
P	1925.000	1925.000	
PDA	3575.000	1841.418	0.485
P.ESQ	275.000	275.000	
SM	4400.000	4400.000	
SM.ESQ	275.000	275.000	
TAW	1650.000	1650.000	
TAW.ESQ	275.000	275.000	
TK	2200.000	2200.000	
TK.ESQ	275.000	275.000	

Data Proceed. 2023

Description:

SSE: Sum Square Error

SSO : Sum Square Observation

Based on Table 4. the predictive relevance (Q²) test shows a result of 0.485. This means that the Q-square value which is greater than 0 states that the model has good predictive relevance so that it is stated that the exogenous variables as explanatory variables have been able to predict the endogenous variables.

Path Coefficient and Hypothesis Test

Table 5. Path Coefficient and Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
P.ESQ -> Y (PDA)	0.028	0.021	0.095	0.297	0.766
SM.ESQ -> Y (PDA)	-0.278	-0.275	0.114	2.430	0.015
TAW.ESQ -> Y (PDA)	-0.734	-0.717	0.134	5.477	0.000
TK.ESQ -> Y (PDA)	-0.362	-0.350	0.114	3.175	0.002
X ₁ (SM) -> Y (PDA)	0.248	0.248	0.054	4.581	0.000
X ₂ (P) -> Y (PDA)	-0.072	-0.084	0.058	1.232	0.218
X ₃ (TAW) -> Y (PDA)	0.544	0.526	0.099	5.488	0.000
X ₄ (TK) -> Y (PDA)	0.462	0.463	0.096	4.821	0.000
M (ESQ) -> Y (PDA)	1.072	1.052	0.094	11.395	0.000

Data Proceed. 2023

Description:

PDA = Dysfunctional Auditor Behavior

SM = Machiavellian characteristic

P = Experience

TAW = Time Budget Pressure

TK = Obedience Pressure

ESQ = Emotional Spiritual Quotient

Hypothesis testing on the effect of Machiavellian characteristic on dysfunctional auditor behavior results in a correlation coefficient value (Original Sample) of 0.248. The T-statistics value of 4.581 is greater than 1.96 with P-Values of 0.000 less than 0.05. So. it can be concluded that the effect of Machiavellian characteristic on the dysfunctional behavior of auditors is a positive effect so that hypothesis 1 (H1) which states that Machiavellian characteristic has a positive effect on the dysfunctional behavior of auditors is accepted.

Experience on dysfunctional auditor behavior results in a correlation coefficient value (Original Sample) of -0.072. The T-statistics value of 1.232 is smaller than 1.96 with P-Values of 0.218 greater than 0.05. So. it can be concluded that the effect of experience on dysfunctional auditor behavior is not influential because the negative correlation coefficient value of the significance value is greater than 0.05 so that hypothesis 2 (H2) which states that experience has a negative effect on dysfunctional auditor behavior is rejected.

Time budget pressure on dysfunctional auditor behavior results in a correlation coefficient value (Original Sample) of 0.544. The T-statistics value of 5.488 is greater than 1.96 with a P-Value of 0.000 less than 0.05. So.

it can be concluded that the effect of time budget pressure on dysfunctional auditor behavior is positive so that hypothesis 3 (H3) which states that time budget pressure has a positive effect on dysfunctional auditor behavior is accepted.

Hypothesis testing on the effect of compliance pressure on dysfunctional auditor behavior results in a correlation coefficient value (Original Sample) of 0.462. a T-statistics value of 4.821 greater than 1.96 with a P-Value of 0.000 less than 0.05. So. it can be concluded that the effect of obedience pressure on dysfunctional auditor behavior is a positive effect so that hypothesis 4 (H4) which states that obedience pressure has a positive effect on dysfunctional auditor behavior is accepted.

Interaction variable of Machiavellian characteristic with Emotional Spiritual Quotient (ESQ) (X1.M) on dysfunctional auditor behavior results in a correlation coefficient value (Original Sample) of -0.278. The T-statistics value of 2.430 is greater than 1.96 with a P-Value of 0.015 less than 0.05. So. it can be concluded that the effect of the interaction variable of Machiavellian characteristic with Emotional Spiritual Quotient (ESQ) (X1.M) on dysfunctional auditor behavior is significant so that hypothesis 5 (H5) which states that Emotional Spiritual Quotient (ESQ) weakens the effect of Machiavellian characteristic on dysfunctional auditor behavior is accepted.

Interaction variable of experience with Emotional Spiritual Quotient (ESQ) (X2.M) on the dysfunctional behavior of auditors produces a correlation coefficient value (Original Sample) of 0.028. The T-statistics value of 0.297 is smaller than 1.96 with a P-Value of 0.766 greater than 0.05. So. it can be concluded that the effect of the interaction variable of experience with Emotional Spiritual Quotient (ESQ) (X2.M) on dysfunctional auditor behavior is insignificant so that hypothesis 6 (H6) which states that Emotional Spiritual Quotient (ESQ) strengthens the effect of experience on dysfunctional auditor behavior is rejected.

Interaction variable of time budget pressure with Emotional Spiritual Quotient (ESQ) (X3.M) on dysfunctional auditor behavior results in a correlation coefficient value (Original Sample) of -0.734. The T-statistics value of 5.477 is greater than 1.96 with a P-Value of 0.000 less than 0.05. So. it can be concluded that the effect of the interaction variable of time budget pressure with Emotional Spiritual Quotient (ESQ) (X3.M) on dysfunctional auditor behavior is significant so that hypothesis 7 (H7) which states that Emotional Spiritual Quotient (ESQ) weakens the effect of time budget pressure on dysfunctional auditor behavior is accepted.

Interaction variable of obedience pressure with Emotional Spiritual Quotient (ESQ) (X4.M) on dysfunctional auditor behavior results in a correlation coefficient value (Original Sample) of -0.362. The T-statistics value of 3.175 is greater than 1.96 with a P-Value of 0.002 smaller than 0.05. So. it can be concluded that the effect of the interaction variable of obedience pressure with Emotional Spiritual Quotient (ESQ) (X4.M) on dysfunctional auditor behavior is significant so that hypothesis 8 (H8) which states that Emotional Spiritual Quotient (ESQ) weakens the effect of obedience pressure on dysfunctional auditor behavior is accepted.

CONCLUSION

Internal factors (Dispositional Attribution) are factors that come from within a person that refer to aspects of individual behavior that exist within a person. such as personality. self-perception. ability. and motivation. External factors (Situational Attribution) are factors that come from outside that can influence behavior. such as social conditions and community views. The results of this study clarify the concept of attribution theory that auditor dysfunctional behavior can be caused by internal factors such as Machiavellian characteristic and Emotional Spiritual Quotient (ESQ) contained in a person. In addition. external factors such as time budget pressure and compliance pressure felt by auditors also effect an auditor's dysfunctional behavior.

This research can add insight into the factors that influence the dysfunctional behavior of auditors at the Public Accounting Firm in Bali and East Java Provinces. while for interested parties. this research can be used as a reference for further research. For the auditor profession in the Public Accounting Firm in Bali and East Java Provinces. this research can provide information to prevent dysfunctional behavior of auditors due to having Machiavellian characteristic by increasing Emotional Spiritual Quotient (ESQ) in carrying out each audit assignment. Auditors are also expected to adhere to ethical and professional standards despite pressure from both superiors and the audited entity. In addition. auditors are expected to adhere to a predetermined time budget without reducing the established audit procedures.

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