

OBEDIENCE PRESSURE AND AUDIT JUDGMENT: DOES THE AUDITOR PERSONALITY HAVE A ROLE?

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Abstract

Auditors must use their professional judgment to determine matters related to the conducted audit, in both financial audits, performance audits, and audits with specific purposes according to the audit standard. The purpose of this research is to analyze the effect of obedience pressure toward audit judgment by using personality as a moderating variable. This study collect data using purposive sampling to give a questionnaire on 56 respondents from external auditors in BPK (Audit Board) Representative of Central Java, Indonesia. The method of analysis in this research used Moderating Regression Analysis. The result of this research showed that obedience pressure has a negative effect on audit judgment. Moreover, it was determined that three of the personality traits, namely openness to experience, conscientiousness, and neuroticism have significant effects on the relationship between obedience pressure and audit judgment. However other personality traits, that is extraversion and agreeableness do not have significant effects on the relationship between obedience pressure and audit judgment. Based on the results, the relationship between obedience pressure and audit judgment is affected by openness to experience, conscientiousness, and neuroticism.

Keywords: *Audit judgment; Auditor personality; Obedience pressure*

Abstract

Auditor harus menggunakan penilaian profesionalnya untuk menentukan hal-hal yang berkaitan dengan audit yang dilakukan, baik dalam audit keuangan, audit kinerja, maupun audit dengan tujuan tertentu sesuai standar audit. Tujuan dari penelitian ini adalah untuk menganalisis pengaruh tekanan ketaatan terhadap audit judgment yang dimoderasi oleh sifat kepribadian auditor. Paper ini menggunakan kuesioner untuk mengumpulkan data primer dari 56 responden yang merupakan auditor pada Badan Pemeriksa Keuangan (BPK) Perwakilan Jawa Tengah, Indonesia. Metode analisis dalam penelitian ini menggunakan analisis regresi moderating. Hasil penelitian ini menunjukkan bahwa ketaatan berpengaruh negatif terhadap audit judgment. Selain itu, dari tiga sifat kepribadian auditor, yaitu keterbukaan terhadap pengalaman, kesadaran, dan neurotisme memiliki pengaruh yang signifikan terhadap hubungan antara tekanan ketaatan dan audit judgment. Namun ciri-ciri kepribadian lainnya yaitu extraversion dan agreeableness tidak berpengaruh signifikan terhadap hubungan antara tekanan ketaatan dan audit judgment. Secara keseluruhan, hubungan antara tekanan ketaatan dan audit judgment dipengaruhi oleh sifat kepribadian openness to experience, conscientiousness, dan neuroticisme.

Kata kunci: Audit judgment; Kepribadian auditor; Tekanan ketaatan

Cronicle of Article: Received (October 2021); Revised (March 2022); and Published (December 2022).

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How to cite this article: Trisni Suryarini, Agung Yulianto, Shova Shovuro, Anna Kania Widiatami. (2022). *Obedience Pressure and Audit Judgment: Does The Auditor Personality Have A Role?*. *Jurnal Kajian Akuntansi*, 6(2), 197-210.

INTRODUCTION

The audit standard of the Indonesian Audit Board Number 01 explains that auditors must use their professional judgment to determine matters related to the conducted audit, in both financial audits, performance audits, and audits with specific purposes. The definition of audit quality is associated with competent and independency of auditors. Competence refers to auditors' ability to determine material misstatement in a financial statement, while independence refers to being free from various interests (Fanani et al., 2021).

Professional judgments, among others, relate to interference with independence, considerations regarding the results of the previous audit, follow-up on the recommendations relating to the objectives of the conducted audit, professional judgments on audit procedures designed to assess material misstatements, and consider the internal control of the audited entity. Jamilah et al. (2007) defined that auditor perspectives in responding to information are related to the responsibilities and audit risks faced by the auditor in connection with the judgment he makes. The judgment process depends on the information arrival as an unfolding process.

The information arrival not only affects choices but also influences the way those choices are made. Thus, it can be said that judgment is the auditor's point of view in responding to information that affects the documentation of evidence and the decision making of auditor's opinion on the financial statements of an entity, where the auditor's performance in making judgments will indirectly reflect the independence and quality of the auditor. Sahifuddin et al. (2015) revealed three reasons for the importance of professional judgment in the audit process. First, professional judgment produced by auditors in completing the audit works will affect the appropriateness of the opinion.

Second, professional judgment can and should be applied at all stages of the audit process. Third, professional judgment is a very important aspect of the independent audit function. The use of appropriate professional judgment is essential in conducting a proper audit. Professional judgment is required, particularly in making decisions about the nature, timing, and extent of audit procedures used to comply with the SA requirements and collect audit evidence (ISA 200, Paragraph A23).

Previous studies that examined audit judgment, there is still a research gap which includes differences in results between researchers and the limitations of previous studies. Obedience pressure in the research conducted by Yustrianthe (2012) and Agustini & Merkusiwati (2016) stated that obedience pressure has a significant positive effect on the judgment taken by auditors. Meanwhile, the research conducted by Praditaningrum & Indira (2012) and Safi'i (2015) state that obedience pressure has a significant negative effect on auditor's judgment. Another difference in results is revealed, based on the research of Fitriani & Daljono (2012), it shows a contradictory result, where obedience pressure does not affect the judgment made by auditors.

The public sector has been accused of being a source of corruption, collusion, nepotism, a source of state waste and is far behind with progress and developments in the private sector. This allegation is based on the government's performance in Indonesia, which has fallen due to poor financial management. BPK, as the external auditor of the government sector, has the responsibility to assess the performance of financial reports of governance and realize good public governance.

This study tries to give a new perspective on the relationship between obedience pressure and audit judgment by adding a

personality trait variable as a moderating variable. Personality is an individual characteristic that is inherent in a person and is stable over time. Different personality traits between one and another auditor cause each auditor to have different perceptions of the pressure experienced. Personality traits are focused on the measurement of The Big Five Personality, which divides personality traits into five dimensions, namely Openness to experience, Conscientiousness, Extraversion, Agreeableness, and Neuroticism, or can be abbreviated as OCEAN. The use of The Big Five Personality as a moderating variable has never been done in any research, so it becomes the novelty of this research. The research results in recent years indicate that individual psychological factors such as personality traits are one significant variable that can affect one's performance (Barrick & Mount, 2005; Rustriarini, 2013; Widhiastuti, 2014).

The purpose of this study is to analyze the factors that influence audit judgment. Among the factors that influence audit judgment, the researchers took 1 factor, namely obedience pressure, where the results of the previous studies are still being debated among researchers, and there are still inconsistencies in the results obtained. In addition, the researchers also added a personality trait variable which is a new variable in the research related to audit judgment. It is what drives the need for this research to be conducted.

LITERATURE REVIEW

Attribution Theory

Fiske & Taylor (1991) argue that attribution theory deals with how a person uses information to explain the cause and effect of an event. This theory examines what information is collected and how it is combined to form causal judgments. There are two main ideas put forward by Heider (1958) that influence a person's behavior,

internal causes and external causes. Behavior is determined by a combination of internal forces from within a person and external forces from outside. These two factors play an important role because when auditors make judgments, they will consider many things, not only based on the existing findings. This theory also shows that the achievement of one's future performance cannot be separated from the causes of success or failure in the implementation of the previous tasks (Rustriarini, 2014). Attribution theory explains how a person interprets an event, reason, or cause of his behavior. This theory argues that one's behavior is determined by a combination of internal forces (factors that originated from within a person, such as character and abilities) and external forces (factors that come from outside, such as difficulties in work and social pressure). In its implementation to this study, the internal factor that influences audit judgment is personality traits. Meanwhile, the external factor is obedience pressure.

Personality Theory

As a branch of psychology, personality theory discusses the relationship between individual traits and characteristics, the process of one's psychological development, explains differences between one individual and another individual, and describes human nature in behaving (Boeree, 1997). The personality theory approach is often used to find solutions to personal difficulties, such as Freud's research on self-introspection (Widhiastuti, 2014). The personality traits are also supported by personality theories that discuss the relationship between individual traits and characteristics, the process of one's psychological development, explains differences between one and another individual, and describes human nature in behaving (Boeree, 1997). The personality theory approach is often used to find solutions to personal difficulties, such as

Freud's research on self-introspection (Widhiastuti, 2014).

Hypothesis Development

Obedience pressure in attribution theory is explained as an external factor that can influence one's behavior. Auditors sometimes get pressure from superiors and clients to deviate from the existing professional standards when carrying out their duties. This situation brings the auditor into a conflict situation where the auditor tries to fulfill his professional responsibilities. On the other hand, he is also required to comply with orders from the audited entity and his superiors (Jamilah et al., 2007). Obedience pressure can produce variations in auditor judgment and increase the possibility of violating ethical and professional standards (Praditaningrum & Indira, 2012). Thus, pressure to obey can have an impact on the judgments taken by auditors. The higher the pressure faced by auditors, the less precise the judgments taken by auditors.

Based on this description, the hypothesis proposed is in line with the research conducted by Praditaningrum & Indira (2012), which states that obedience pressure has a negative relationship with the quality of judgments made by auditors. Likewise, Safi'i (2015) stated that there is a negative influence that occurs between obedience pressure and audit judgment.

H₁: Obedience pressure has a negative effect on audit judgment.

Personality traits in attribution theory are explained as internal factors that can influence one's behavior which is supported by personality theories. The personality of openness to experience "O" is described as an individual who has high creativity, curiosity, is broad-minded, imaginative, and open to various new ways (Goldberg, 1990). People with "O" personalities are very relevant to people with high social interaction and tend to have innovation and

intelligence in solving problems. Auditors with an "O" personality, when experiencing obedience pressure, will have a low probability of deviating from professional standards because they have innovation, intelligence, techniques, or strategies to complete the given job. Based on this description, the hypothesis proposed is in line with the research conducted by Rustriarini (2014), which found that openness to experience personality weakens work stress on dysfunctional audit behavior. H₂: Openness to experience weakens the relationship between obedience pressure and audit judgment.

Personality traits in attribution theory are explained as internal factors that can influence one's behavior which is supported by personality theory. The personality of conscientiousness "C" is described by the characteristics of individuals who are trustworthy, competent, never give up, responsible, disciplined, diligent, obedient, and efficient (Costa & McCrae, 1992; Goldberg, 1990). A person who has a high C personality will have good planning and order and is achievement-oriented (Jaffar et al., 2011). If auditors have high discipline and responsibility in carrying out audit works and can manage the job well, then auditors' conscientiousness personality traits will reduce the possibility of deviating from the professional standards caused by obedience pressure in making judgments. Based on this description, the proposed hypothesis is in line with the research conducted by Rustriarini (2013) and Widhiastuti (2014), which show that conscientiousness has a positive effect on performance.

H₃: Conscientiousness weakens the relationship between obedience pressure and audit judgment.

Personality traits in attribution theory are explained as internal factors that can influence one's behavior which is supported

by personality theory. The personality of extraversion "E" is described in the study of Sherman & Funder (2009), where people of type "E" tend to behave to show their abilities in society, their interpersonal style, are critical, active in speaking, good at talking and fluent as well as maintaining a distance from partners. Briggs et al. (2007) said that auditors who have extraversion personality traits are energetic and easy to get along with so that they can interact and communicate interpersonally with both colleagues and audited clients. Thus, extraversion personality traits will reduce the negative influence of obedience pressure on audit judgment. It is due to auditors will perceive obedience pressure as a challenge to exploit their ability to perform audit tasks. Based on this description, the hypothesis proposed is in line with the research conducted by Rustriarini (2013) which shows that extraversion has positive implications for performance. Similarly, Widhiastutik (2014) shows that extraversion affects creativity.

H4: Extraversion weakens the relationship between obedience pressure and audit judgment.

Personality traits in attribution theory are explained as internal factors that can influence one's behavior which is supported by personality theory. The personality of agreeableness "A" is described as pleasant, tolerant, helpful, forgiving, caring, and cooperative individuals (Bowling & Eschleman, 2010). Auditors who have agreeableness characters will try to create good relationships by minimizing conflicts

and collaborating and negotiating at work (Rustriarini, 2014). Thus, if the auditor's work team is under pressure, he tends to tolerate or has a strong possibility of deviating from the professional standards to minimize interpersonal conflicts. Based on this description, the hypothesis proposed is in line with the research conducted by Rustriarini (2014), which finds that agreeableness personality strengthens work stress on dysfunctional audit behavior.

H5: Agreeableness strengthens the relationship between obedience pressure and audit judgment.

Personality traits in attribution theory are explained as internal factors that can influence one's behavior which is supported by personality theory. The personality of Neuroticism "N" is defined as a person who has a tendency to easily experience unpleasant emotions (such as anger, anxiety, depression, or vulnerability) and has a negative influence as well as disturbed thoughts and behavior (McCrae & Costa, 1987). Thus, auditors with high "N" personalities, when experiencing obedience pressure, will have a strong possibility of deviating from the professional standards and will indirectly have a negative effect on auditor judgment. Based on this description, the hypothesis proposed is in line with the research conducted by Rustriarini (2013), which shows that neuroticism has a negative effect on one's performance.

H6: Neuroticism strengthens the relationship between obedience pressure and audit judgment.

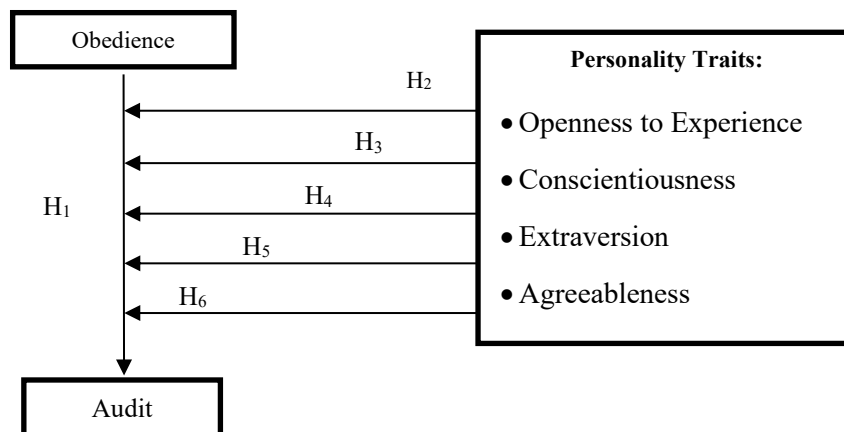


Figure 1. Research Framework

RESEARCH METHOD

The population in this study was all staff auditors who worked at BPK Representative of Central Java Province (government external auditor), totaling 131 auditors. The sampling technique used in this study was purposive sampling, with the criteria of the auditing staff at the BPK Representatives of

Central Java Province and had worked at the BPK for at least one (1) year. The questionnaire uses a Likert scale with 5 points criteria. Point one starts from a shallow answer to point 5, which indicates a very high answer. The samples used in this study were 56 respondents. The sample acquisition process can be seen in table 1.

Table 1. Research Sample Acquisition Process

| No | Questionnaires | Total |
|----|-------------------------------------------|-------|
| 1 | Sent questionnaires | 100 |
| 2 | Unreturned questionnaires | (42) |
| 3 | Returned questionnaires | 58 |
| 4 | Questionnaires that do not meet standards | (2) |
| 5 | Processable questionnaires | 56 |
| 6 | Response rate | 56% |

Table 1 shows that the number of questionnaires that can be processed is 56 or respon rate 56% of 100%. Therefore, these questionnaires results can be concluded to represent the population. This study used

primary data obtained with questionnaire instruments related to research variables. The Table 2 is the operational definition of the variables used in this study.

Table 2. Operational Definition of The Variables

| Variables | Definition | Dimension & Indicators |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| Audit Judgment (AJ) | Auditor's personal judgment or point of view in responding to information that affects the documentation of evidence and the auditor's opinion decisions on the financial statements of an entity. | Determination of the level of materiality Transaction manipulation efforts |

| Variables | Definition | Dimension & Indicators | |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Obedience Pressure (OP) | The auditor's ability to eliminate or reduce the pressure that exists when conducting an audit. | Superior pressure Entity pressure | |
| Personality Traits (Z) | Personality traits are the basic foundation of individual personality that underlies one's thoughts, feelings, and behavior. | Openness to Experience (Open) Conscientiousness (Cons) Extraversion (Ekst) Agreeableness (Agree) Neuroticism (Neur) | Creative & Innovative, Imaginative, Clever, & Artistic. Organized, Careful & Detailed, Competent. Talkative, Energetic & Enthusiastic, Easy to get along with. Tolerance, Trustworthy, Kind. Depressed, Worried, Emotional instability. (McCrae and Costa (1987)) |

The analytical tools used in this study were descriptive statistical analysis and inferential statistical analysis with the Moderated Regressions Analysis (MRA) method. MRA used to test the effect of moderated variable on this research. Before carrying out the MRA test, the researchers conducted the classical assumption tests, namely the normality and heteroscedasticity tests. This study had two regression models, namely model (1) that examined the direct relationship between obedience pressure and audit judgment and model (2) that examined the relationship between obedience pressure and audit judgment moderated by personality traits.

RESULTS

The profiles of BPK Representatives of Central Java in this study are grouped by age, education, and length of work of the audit staff. The characteristics of the respondents based on age, respondents aged 26-30 years are 26.79%; then aged 31 - 35

years is 41.07%, the most respondents; while 36 - 40 years is 17.86% and over 41 years is 14.29%. Most respondents have bachelor's degree education backgrounds of 76.79% and master's degrees of 23.21%. Based on the length of work of the respondents, it can be known that 12.50% of the respondents have worked 1-5 years, 58.93% have worked 6 - 10 years, 12.50% have worked 11-15 years, and 16.07% have worked over 15 years.

The quality of data resulting from the use of research instruments is evaluated through reliability and validity tests. The constructs used in this study are valid and reliable, as indicated by the coefficient value of the item-total variable correlation greater than 0.25 and significance smaller than 0.05. Based on the result of the reliability test, it shows that the Cronbach alpha values of all variables are greater than 0.70. The results of the validity and reliability testing are shown in Table 3.

Table 3. Summary of the Calculation Results of Reliability and Validity

| Variables | Item-Total Variable Correlations | Cronbach Alpha | Explanation |
|------------------------|----------------------------------|----------------|------------------|
| Audit Judgment | 0.624 – 0.752 | 0.761 | Valid & Reliable |
| Obedience Pressure | 0.353 – 0.767 | 0.822 | Valid & Reliable |
| Openness to experience | 0.301 – 0.732 | 0.726 | Valid & Reliable |
| Conscientiousness | 0.412 – 0.705 | 0.742 | Valid & Reliable |
| Extroversion | 0.281 – 0.671 | 0.712 | Valid & Reliable |
| Agreeableness | 0.367 – 0.764 | 0.737 | Valid & Reliable |
| Neuroticism | 0.386 – 0.807 | 0.753 | Valid & Reliable |

Table 4 shows the descriptive statistics of the variables used in this study. The descriptive analysis results of the variables of obedience pressure, openness to experience, conscientiousness, extraversion, agreeableness, and neuroticism show that the respondent's answer on the questionnaire questions with the highest mean is openness

to experience, whereas the lowest mean is obedience pressure. The data show that auditors who are the respondents in this study tend to be creative, curious, imaginative, and open to new things. The obedience pressure faced by respondents also tends to be below.

Table 4. Variable Descriptive Statistics

| Variables | Min | Max | Mean | Std. Deviation |
|------------------------|-------|-------|---------|----------------|
| Audit Judgment | 18.00 | 30.00 | 23.5893 | 3.07941 |
| Obedience Pressure | 9.00 | 32.00 | 19.0000 | 4.87666 |
| Openness to experience | 20.00 | 44.00 | 32.9643 | 5.35287 |
| Conscientiousness | 20.00 | 41.00 | 30.6429 | 4.66097 |
| Extraversion | 20.00 | 37.00 | 26.3929 | 3.83135 |
| Agreeableness | 15.00 | 33.00 | 24.6071 | 3.98031 |
| Neuroticism | 18.00 | 36.00 | 27.8393 | 4.07108 |

Before conducting testing using MRA, the classical assumption tests are conducted, namely the normality and heteroscedasticity tests. Meanwhile, the multicollinearity test is not conducted since the coefficient of interaction (VI * VMO) is insensitive to changes from the scale starting point of the independent variable and the moderating variable. Thus, the multicollinearity test is not a problem in this study and moderated regression analysis could still be continued. The result of the normality test using the Kolmogorov Smirnov shows the Asymp Sig value of 0.895, which means that the data used are distributed normally.

The heteroscedasticity testing with the Glejser test shows that the significance value of all variables is above 0.05, so it is said that heteroscedasticity does not occur.

The Result of MRA testing

The MRA testing in this study is divided into two regression models: model (1) that examines the direct relationship between obedience pressure and audit judgment, and model (2) that examines the relationship between obedience pressure and audit judgment moderated by personality traits (openness to experience, conscientiousness, extraversion, agreeableness, and neuroticism).

Table 5. The Results of Model 1 Testing

| Variables | B | T | Sig | Hypothesis | Prediction Direction | Conclusion |
|-------------|--------|--------|-------|------------|----------------------|------------|
| Obedience | -0.305 | -4.054 | 0.000 | H1 | Negative | Accepted |
| Pressure | 0.483 | | | | | |
| R | 0.233 | | | | | |
| R Square | 0.219 | | | | | |
| Adjusted R2 | | | | | | |

Table 6. The Results of Model 2 Testing

| Variables | Moderation Prediction | B | T | Sig | Hypothesis | Conclusion |
|-------------|-----------------------|--------|--------|-------|------------|------------|
| Obedience | Weakening | -1.002 | -1.402 | 0.168 | H2 | Accepted |
| Pressure | Weakening | -0.803 | -2.779 | 0.008 | H3 | Accepted |
| Open | Weakening | -1.730 | -3.588 | 0.001 | H4 | Rejected |
| Cons | Strengthening | 0.484 | 1.546 | 0.129 | H5 | Rejected |
| Ekst | Strengthening | 0.647 | 1.825 | 0.075 | H6 | Accepted |
| Agre | | 1.463 | 3.625 | 0.001 | | |
| Neur | | 0.035 | 2.194 | 0.034 | | |
| OP*Open | | 0.079 | 3.177 | 0.003 | | |
| OP*Cons | | -0.023 | -1.162 | 0.251 | | |
| OP*Ekst | | -0.033 | -1.693 | 0.097 | | |
| OP*Agre | | -0.520 | -2.609 | 0.012 | | |
| OP*Neur | | 0.732 | | | | |
| R | | 0.536 | | | | |
| R Square | | 0.420 | | | | |
| Adjusted R2 | | | | | | |

Explanation:

- Y = Audit Judgment
- α = Constant
- β_1 - β_{11} = Regression Coefficient
- OP = Obedience Pressure
- Open = Openness to Experience
- Cons = Conscientiousness
- Ekst = Extraversion
- Agre = Agreeableness
- Neur = Neuroticism

DISCUSSION

The Effect of Obedience Pressure on Audit Judgment

The statistical test result in Table 5 shows that obedience pressure has a significant negative effect on audit judgment. The result indicates that high obedience pressure from superiors and audited entities will tend to decrease audit judgment. Thus, the auditors are unable to make judgments correctly and appropriately.

The result of the descriptive analysis shows that the obedience pressure variable has a mean value of 19, which is included in the low category, while the mean value of the audit judgment variable is 23.59, which is in the good category. The logical reason that can describe this phenomenon is that the higher the obedience pressure received by the auditor, the quality of judgment taken by the auditor will be increasingly worse and imprecise. Conversely, the lower the obedience pressure received by the auditor, the higher the quality of the audit judgment given by the auditor. It means auditors working at the BPK Representative Central Java are under low pressure. The lower the obedience pressure received by the auditor, the higher the quality of audit judgment given by the BPK auditor. It shows that the BPK Auditors have high individual responsibility,

so it does not require obedience pressure to produce good audit quality.

The result of this study is in line with the research of Praditaningrum & Indira (2012) and Safi'i (2015) which state that obedience pressure has a significant and negative effect on the judgment taken by the auditors. The research of Jamilah et al. (2007) and Kusumawardhani (2015) also provide evidence that obedience pressure can influence auditors in making judgments.

The Moderation Effect of Openness to Experience Personality Traits in the Relationship of Obedience Pressure and Audit Judgment

The testing of the interaction of openness to experience personality traits in moderating the relationship between obedience pressure and audit judgment shows a t-value of 2.194 and a significance of 0.034 with a β interaction of 0.035, which before moderation produces a β obedience pressure of 0.305. It means that openness to experience is proven to weaken the relationship between obedience pressure and audit judgment. Based on the personality theory, auditors with this personality type will use various strategies, ways, creativity, and open ideas to overcome pressures and challenges in audit works. These reasons prove that the personality trait of openness to experience can moderate the relationship between obedience pressure and audit judgments.

The results of descriptive analysis on the openness to experience personality trait variable have an average value of 32.96, which is included in the reasonably high category. It shows that, on average, BPK Representative Central Java auditors have creative and innovative characteristics high in getting the job done. A total of 29 respondents have creative and innovative nature in doing tasks with a high average category, 30 respondents have imagination with a high average category, and 22 respondents have an

astute and artistic nature in a relatively high average category.

The result of this study is in line with attribution theory which states that one's behavior is determined by a combination of internal forces, namely factors that come from within a person, such as personality traits, motivation or abilities (competence), and strength, and external forces, namely factors that come from outside, such as difficulties in work or social influence from other people. Furthermore, personality theory discusses the relationship between individual traits and characteristics, the process of one's psychological development, explains differences between one individual and another individual, and describes human nature in behaving.

This study shows that moderated by the personality trait of openness to experience, the obedience pressure received by the auditor will have a weaker effect on audit judgment. The result of this study is supported by Rustriarini (2014) who stated that the personality trait of openness to experience weakens the positive relationship between work stress and dysfunctional audit behavior.

The Moderation Effect of Conscientiousness Personality Traits in the Relationship of Obedience Pressure and Audit Judgment

The testing of the interaction of conscientiousness personality traits in moderating the relationship between obedience pressure and audit judgment shows a t-value of 3.177 and a significance of 0.003 with a β interaction of 0.079, which before moderation produces a β obedience pressure of 0.305. It means that conscientiousness is proven to weaken the relationship between obedience pressure and audit judgment. Based on the personality theory, auditors with this personality type have high discipline and responsibility and can manage their work well, so that it will reduce the possibility of

deviating from professional standards caused by obedience pressure in making judgments. These reasons prove that conscientiousness personality traits can moderate the relationship between obedience pressure and audit judgment. This research shows that moderated by conscientiousness personality traits, the obedience pressure received by the auditor will have a weaker effect on audit judgment. The results of this study support the results of research by Farhadi et al. (2012) and Bowling and Eschleman (2010) that state that conscientiousness personality traits negatively affect audit dysfunctional behavior. Furthermore, Rustriarini (2013) stated that conscientiousness personality traits have a positive effect on audit performance. The logical reason which describes this phenomenon is that individuals who have conscientiousness personality traits have high discipline and responsibility and can manage their work well. Thus, it tends to reduce the possibility of deviating from professional standards caused by obedience pressure in making judgments. These reasons prove that conscientiousness personality traits can moderate the relationship between obedience pressure and audit judgment. This research shows that moderated by conscientiousness personality traits, the obedience pressure received by the auditor will have a weaker effect on audit judgment.

The Moderation Effect of Extraversion Personality Traits in the Relationship of Obedience Pressure and Audit Judgment

The testing of the interaction of extraversion personality traits in moderating the relationship between obedience pressure and audit judgment shows a t-value of -1.162 and a significance of 0.251 where the significance level is above 0.05, which means that extraversion cannot moderate the relationship between obedience pressure and audit judgment. The result shows that high or low extraversion personality traits of the respondents do not affect obedience pressure.

It causes extraversion personality traits that cannot weaken the effect of obedience pressure on audit judgment. Thus, the extraversion personality trait is not a moderating variable for obedience pressure and audit judgment. This study does not prove that extraversion personality traits influence the auditors in making audit judgments with obedience pressure.

Based on the personality theory, even though auditors with this personality type have energetic traits and good communication and interaction, they do not always feel happy in all jobs, especially jobs with high work intensity, which ultimately takes up time spent for social interaction with the environment. The logical reason that can describe this phenomenon is that individuals who have extraversion personality traits, even though they have energetic traits and good communication and interaction but do not always feel happy at all jobs, especially jobs that have high work intensity, which eventually takes up the time used to interact socially with the environment. Type "E" people are willing to lose their jobs for a challenge in a new place and their social interactions (Lindrianasari et al., 2012). The results of this study support the research of Rustriarini (2014), which finds that extraversion cannot moderate the relationship between work stress and dysfunctional audit behavior.

The Moderation Effect of Agreeableness Personality Traits in the Relationship of Obedience Pressure and Audit Judgment

The testing on the interaction of agreeableness personality traits in moderating the relationship between obedience pressure and audit judgment shows a t-value of -1.693, which means that agreeableness can strengthen the relationship between obedience pressure and audit judgment. However, agreeableness has significance above 0.05, namely 0.097, so it is said to reject the hypothesis that has been formulated. The

result shows that not all respondents have high or low agreeableness personality traits, causing agreeableness personality traits cannot strengthen the effect of obedience pressure on audit judgment. Thus, the agreeableness personality trait is not a moderating variable for obedience pressure and audit judgment. This study does not prove that agreeableness personality traits influence auditors in making audit judgments with obedience pressure.

Based on the personality theory, individuals who have agreeableness personality traits tend to tolerate or have a strong possibility of deviating from the professional standards to minimize interpersonal conflicts. Even so, agreeableness cannot be completely depressed.

Based on the descriptive analysis, the obedience pressure variable has an average value of 19, which is included in the low category, meaning that auditors who work at the BPK Representatives of Central Java Province have low obedience pressure from the entity or superior. In addition, based on the questionnaire results analysis, there is an inconsistency in the answers given by the respondents. These results indicate that only some respondents have personality traits. It causes the agreeableness personality trait to be unable to strengthen the effect of obedience pressure on audit judgment. Therefore, the personality trait agreeableness is not a moderating variable for the pressure of obedience and audit judgment. Considering that auditors with this personality tend not to agree with other individuals easily since they are oppositional, cold, and unfriendly, so this trait motivates auditors to dominate the pressure given. The result of the study supports the research of Rustriarini (2013), which states that agreeableness personality traits do not affect audit performance.

The Moderation Effect of Neuroticism Personality Traits in the Relationship of Obedience Pressure and Audit Judgment

The testing on the interaction of neuroticism personality traits in moderating the relationship between obedience pressure and audit judgment shows a t-value of -2.609 and a significance of 0.012 with a β interaction of 0.520, which before moderation produces a β obedience pressure of 0.305. It means that neuroticism is proven to strengthen the relationship between obedience pressure and audit judgment. Based on the personality theory, auditors with this personality type, when experiencing obedience pressure, will have a strong possibility of deviating from the professional standards and will indirectly have a negative effect on the auditor's judgment. The result of this study is supported by Rustriarini (2013), who states that neuroticism has a negative effect on audit performance.

The result of this study is in line with attribution theory which states that one's behavior is determined by a combination of internal forces, namely factors that come from within a person, such as personality traits, motivation or abilities (competence), and strength, and external forces, namely factors that come from outside, such as difficulties in work or social influence from other people. Furthermore, personality theory discusses the relationship between individual traits and characteristics, the process of one's psychological development, explains differences between one individual and another individual, and describes human nature in behaving. The logical reason that can describe this phenomenon is that individuals who have neuroticism personality traits, when experiencing obedience pressure, will have a strong possibility of deviating from the professional standards and will indirectly have a negative effect on the auditor's judgment. The reason proves that neuroticism personality traits can moderate the

relationship between obedience pressure and audit judgment.

CONCLUSION

This study concludes that that obedience pressure has a negative effect on audit judgment. The lower the obedience pressure received by the auditor, the higher the audit judgment quality given by the auditor. In addition, three personality traits, namely openness to experience, conscientiousness, and neuroticism, can moderate the relationship between obedience pressure and audit judgment. However, other personality traits such as extraversion and agreeableness do not moderate the relationship between obedience pressure and audit judgment. Further research is expected to use the mixed instruments not only in the closed questionnaires but also combine with direct interviews. Thus, the results obtained are more robust and there will be no different perceptions (views) between respondents and researchers. Moreover, it is expected to expand the scope of research so that the results will be better than the previous studies.

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