

Ethical Dilemma and Obedience Pressure: Their Impact on Audit Decisions with Locus of Control as a Moderating Variable

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ABSTRACT

This study examines the influence of professional ethics and obedience pressure on audit decisions, with locus of control as a moderating variable. The background of this research is driven by the increasing complexity of auditors' decision-making processes, particularly when facing ethical dilemmas and external pressures in professional settings. The aim of this study is to analyze whether professional ethics and obedience pressure affect audit decisions and to test the moderating role of locus of control. This research employs a quantitative approach using primary data collected through questionnaires distributed to auditors working in Public Accounting Firms. A total of 207 valid responses were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS. The results show that professional ethics and obedience pressure have a positive and significant effect on audit decisions. However, locus of control does not significantly moderate the relationship between professional ethics and audit decisions, nor between obedience pressure and audit decisions. These findings indicate that external factors, particularly obedience pressure, tend to be more dominant than internal control in influencing auditors' decisions. In conclusion, strengthening professional ethics and maintaining auditor independence are crucial in improving audit decision quality. The study implies that organizations should enhance ethical training and create supportive environments to minimize undue pressure.

Keywords: Professional Ethics, Obedience Pressure, Audit Decision, Locus of Control

1. Introduction

The auditing profession plays a crucial role in ensuring the reliability of financial information used by various stakeholders in making economic decisions. In performing their duties, auditors are expected to provide objective opinions that are free from personal interests and external pressures. However, in practice, auditors often face ethical dilemmas and obedience pressure that may influence the quality of their audit decisions [1]. Ethical violations, such as financial statement manipulation and deviations in audit opinions observed in several cases in Indonesia such as the 2019 audit case of PT Garuda Indonesia demonstrate that auditors' decision-making is not solely determined by technical auditing aspects, but also by behavioral, moral, and psychological factors. These conditions highlight the importance of gaining a deeper understanding of the behavioral factors that influence auditors' audit decisions.

One important factor influencing audit decisions is professional ethics. Professional ethics refers to a set of moral principles that guide auditors to act honestly, objectively, and independently in performing their duties [2], [3]. Based on Deontological Ethics Theory, auditors have a moral obligation to act in accordance with established principles and rules, regardless of the potential consequences [4]. Auditors with a strong understanding of professional ethics tend to have a high commitment to adhering to ethical standards, even under conditions of pressure. Studies by [5], [6], and [3] show that professional ethics has a positive effect on the quality of audit decisions, where auditors with higher ethical standards are more likely to produce independent and high-quality judgments. However, this finding contrasts with [7], who found that professional ethics does not significantly affect audit quality.

On the other hand, obedience pressure represents a significant challenge for auditors in maintaining their independence [8]. Obedience pressure arises when auditors receive instructions or pressure from superiors or clients to adjust audit decisions in line with the interests of certain parties. Based on Attribution Theory, individual behavior, including that of auditors, can be influenced by external factors such as social pressure and the work environment [9]. Auditors facing high levels of obedience pressure tend to comply with superiors' directives, even when these conflict with proper audit procedures. Empirical evidence from [8], [9], [10] indicates that obedience pressure can reduce auditor independence and lead to less objective audit decisions. In contrast, [11] found that obedience pressure has no significant effect on audit judgment.

In addition to ethical factors and pressure, the personality characteristics of auditors also play a crucial role in determining how they respond to stressful situations. One relevant personality aspect is locus of control, which refers to the extent to which individuals believe that the outcomes of their actions are determined by themselves (internal) or by external factors beyond their control [12]. Auditors with an internal locus of control tend to take responsibility for their work outcomes and are more capable of resisting external pressures. In contrast, auditors with an external locus of control are generally more susceptible to environmental pressures. In the context of the auditing profession, these differences in perception lead auditors with an internal locus of control to better maintain integrity and independence, as well as to resist external pressures when making audit decisions. Conversely, auditors with an external locus of control are more likely to be influenced by organizational or client pressures, which may result in less objective audit decisions [13]. As a moderating variable, locus of control functions to strengthen or weaken the relationship between independent variables (such as professional ethics and obedience pressure) and the dependent variable (audit decisions). In other words, locus of control can alter both the direction and the magnitude of the influence of external factors on auditor behavior. Auditors with an internal locus of control tend to adhere to ethical principles despite facing pressure, whereas those with an external locus of control may adjust their decisions in response to environmental demands.

Several previous studies have examined the influence of professional ethics and obedience pressure on auditors' decisions; however, the findings remain inconsistent. Studies

by [3], [5], [6], [14] found that professional ethics has a significant effect on audit decisions, whereas [7], [15] reported that the effect of ethics on audit decisions is not significant. Research on obedience pressure also shows mixed results. [8], [16] found that obedience pressure affects auditor independence, while [11], [17] found that its effect on audit decision quality is not significant. These inconsistencies indicate the presence of a research gap that warrants further investigation, particularly by incorporating individual psychological factors such as locus of control to better understand the mechanisms underlying the relationships among variables in a more comprehensive manner.

The urgency of this study is driven by the increasing occurrence of audit failures and ethical violations that threaten the credibility of the auditing profession. In a highly competitive and complex business environment, auditors are more vulnerable to obedience pressure, which may compromise their independence and decision quality. Without a proper understanding of both external pressures and internal psychological factors, such as locus of control, the risk of biased and unethical audit decisions will continue to increase. Therefore, this study is essential to provide insights into factors affecting audit decisions and to support the development of more ethical and independent auditing practices.

The novelty of this study lies in the integration of auditors' behavioral approach with the personality aspect of locus of control as a moderating variable in the relationship between professional ethics and obedience pressure on audit decisions. This approach provides a theoretical contribution by enhancing the understanding of how internal factors within auditors can strengthen or weaken the influence of external factors on professional decision-making. Furthermore, this study is expected to offer practical contributions for Public Accounting Firms (KAP) and professional organizations in designing ethics training and strengthening auditors' character. This, in turn, enables auditors to better cope with work pressure and maintain their independence in the audit process.

Deontological Ethics Theory

Deontological ethical theory, pioneered by Immanuel Kant, emphasizes that the morality of an action is determined by duties and principles rather than its consequences. In the context of the auditing profession, this theory serves as a fundamental basis, as auditors have a moral obligation to act in accordance with professional standards such as honesty, integrity, and independence, without being influenced by personal interests or external pressures [18], [19]. By adhering to this theory, auditors with a strong understanding of professional ethics will make audit decisions based on moral principles and professional standards rather than on personal gain or external pressure. This is consistent with the findings of [3], [5], which demonstrate that professional ethics has a positive effect on the quality of audit decisions.

Attribution Theory

Attribution Theory explains that individual behavior results from the interaction between internal (dispositional) and external (situational) factors. In the auditing context, this theory is relevant for explaining how obedience pressure from superiors or clients can influence auditors' behavior [20]. Auditors who tend to attribute their performance outcomes to external factors (such as organizational pressure or client demands) are more likely to be influenced when making decisions that deviate from professional standards. Conversely, auditors who perceive the causes of their actions as originating from within themselves (internal attribution) are more likely to adhere to moral values and professional responsibilities, while those who associate their behavior with external factors (external attribution) tend to adjust to social pressures or directives from superiors. In relation to professional ethics, attribution theory suggests that ethics represents a form of internal attribution grounded in moral values, integrity, and professional principles of auditors. Auditors with a high level of ethical awareness tend to view audit decisions as a personal responsibility that reflects their professionalism. On the other hand, obedience pressure constitutes a form of external attribution, as it originates from factors

outside the individual auditor, such as pressure from superiors, colleagues, or clients. Auditors who rely more on external attribution are more likely to align their audit decisions with the expectations of others, even when such decisions conflict with auditing procedures or professional ethics. Studies by [8], [10] found that obedience pressure negatively affects auditor independence and the resulting audit decisions.

The Effect of Professional Ethics on Audit Decisions

Professional ethics constitute a set of moral values and principles that guide auditors to act with honesty, objectivity, and independence. Based on Deontological Ethics Theory, auditors with a high level of ethical understanding will continue to act in accordance with their moral obligations and professional standards, even when facing external pressures. Auditors with strong ethical awareness are more likely to produce audit decisions that are rational, independent, and reliable. Previous studies by [3], [5], [6] indicate that professional ethics have a positive effect on audit decisions.

Hypothesis 1: Professional ethics have a positive effect on audit decisions.

The Effect of Obedience Pressure on Audit Decisions

Obedience pressure refers to a condition in which auditors receive instructions or pressure from superiors or clients to adjust audit results in accordance with certain interests. Based on Attribution Theory, auditors who face external pressure are more likely to attribute their actions to situational factors rather than personal responsibility. Auditors who comply with such pressure tend to make less objective decisions, which may reduce their professional independence. This argument is supported by prior studies conducted by [8], [9], [10], which indicate that obedience pressure has a negative effect on auditor independence and the quality of audit decisions.

Hypothesis 2: Obedience pressure has a negative effect on audit decisions.

The Moderating Role of Locus of Control on the Relationship between Professional Ethics and Audit Decisions

Locus of control reflects the extent to which individuals believe that the outcomes of their actions are determined by their own efforts (internal) or by external factors. Auditors with an internal locus of control tend to believe that sound decisions result from their competencies and personal principles; therefore, they are more resistant to pressure and more consistent in adhering to professional ethical standards. In contrast, auditors with an external locus of control are more susceptible to pressures arising from the work environment. Prior studies by [12], [13] suggest that locus of control can strengthen the relationship between professional ethics and audit decisions.

Hypothesis 3: Locus of control strengthens the positive effect of professional ethics on audit decisions.

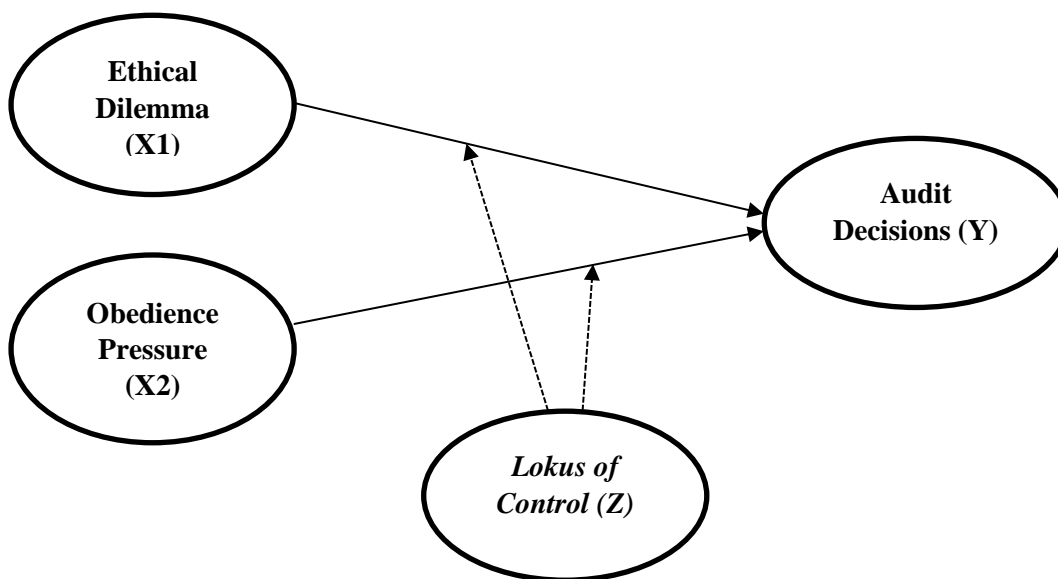
The Moderating Role of Locus of Control on the Relationship between Obedience Pressure and Audit Decisions

Within the framework of Attribution Theory, locus of control also influences how auditors interpret the causes of their behavior when facing pressure. Auditors with an internal locus of control are more likely to resist external pressures because they feel personally responsible for their decisions. Conversely, those with an external locus of control tend to attribute their decisions to external parties. Therefore, locus of control is expected to weaken the negative effect of obedience pressure on audit decisions. Empirical evidence from [13] supports that individuals with an internal locus of control are better able to maintain integrity under pressure.

Hypothesis 4: Locus of control weakens the negative effect of obedience pressure on audit decisions.

2. Method

This study employs a quantitative approach using a survey method by distributing questionnaires to auditor respondents working at Public Accounting Firms (Kantor Akuntan Publik/KAP). The quantitative approach is chosen to examine the causal relationships among professional ethics, obedience pressure, locus of control, and audit decisions based on the formulated hypotheses. The population of this study consists of all auditors working at Public Accounting Firms (KAP), particularly in the Central Java and Yogyakarta regions. The auditors included in the population range from junior auditors, senior auditors, supervisors, to audit managers who are directly involved in the audit decision-making process. The sampling technique used in this study is purposive sampling, with the following criteria: auditors who work at KAP, have a minimum of one year of work experience, have been involved in the audit decision-making process, and are willing to complete the research questionnaire fully. The type of data used in this study is primary data, obtained directly through the distribution of questionnaires to auditors at KAP. The research instrument is designed using a five-point Likert scale. The data analysis technique employed in this study is Structural Equation Modeling based on Partial Least Squares (SEM-PLS). SEM-PLS is selected because it is capable of simultaneously testing relationships among latent variables and is suitable for complex research models involving moderating variables. The analysis stages include testing the outer model and the inner model.



Source: Processed primary data, 2026

Figure 1. Research Model

3. Results and Discussion

Descriptive Statistics

Primary data in this study were collected through the distribution of a Google Forms–based questionnaire disseminated via various social media platforms, including WhatsApp, Instagram, and Facebook. The sampling technique employed was purposive sampling, whereby respondents were selected based on specific criteria namely, auditors who are actively working in Public Accounting Firms (KAP). A total of 207 responses from auditors were subsequently compiled and tabulated using Microsoft Excel to facilitate the initial data processing stage. Furthermore, the data analysis was conducted using SmartPLS 3 software.

Tabel 1. Research Data and Sample

No	Description	Total	Percentage
1	Number of returned questionnaires	225	100%
2	Number of unusable questionnaires	18	8%
3	Number of usable questionnaires	207	92%

Source: Processed primary data, 2026

Tabel 2. Respondent Characteristics

Description	Total	Presentase
Gender		
Male	143	69%
Female	64	31%
In terms of work experience		
Under 2 Years	37	18%
2 - 5 Years	86	42%
Over 5 Years	84	41%
Level of Education		
Diploma	44	21%
D4/S1	137	66%
S2	23	11%
S3	3	1%

Source: Processed primary data, 2026

In general, the respondents are predominantly auditors of productive age with a bachelor's degree in accounting and work experience ranging from 1 to 5 years. The gender composition is relatively balanced between male and female respondents. Overall, these characteristics indicate that the respondents possess sufficient competence and relevant experience to represent the conditions faced by auditors in dealing with ethical dilemmas and obedience pressure in audit decision-making.

Outer Model Testing

Based on the results of the outer loading test in the measurement model using SmartPLS, the indicator values for each construct are presented in Table 3 as follows: Professional Ethics (0.790–0.867), Obedience Pressure (0.887–0.923), Locus of Control (0.896–0.931), and Audit Decision (0.854–0.939). All outer loading values exceed the threshold of 0.70, indicating that each indicator has a strong and significant contribution to its respective latent construct. Therefore, all indicators for each variable can be considered convergently valid, meaning that these indicators are able to accurately represent their underlying constructs [21].

Table 3. Loading Factor

Indicator	Professional Ethics	Pressure of Obedience	Locus of Control	Audit Decision
Professional Ethics	X1.1	0.840		
	X1.2	0.867		
	X1.3	0.812		
	X1.4	0.790		
	X1.5	0.799		

Indicator	Professional Ethics	Pressure of Obedience	Locus of Control	Audit Decision
Pressure of Obedience	X2.1	0.923		
	X2.2	0.887		
	X2.3	0.894		
	X2.4	0.909		
	X2.5	0.897		
Locus of Control	Z.1		0.896	
	Z.2		0.925	
	Z.3		0.931	
	Z.4		0.900	
	Z.5		0.901	
Audit Decision	Y.1			0.922
	Y.2			0.868
	Y.3			0.933
	Y.4			0.939
	Y.5			0.854

Source: Processed primary data, 2026

Based on the results presented in Table 4, all constructs in this study exhibit Composite Reliability values above 0.70 and Cronbach's Alpha values above 0.60. This indicates that each variable has good internal consistency and is reliable in measuring the latent constructs under investigation. Therefore, the fulfillment of these two criteria demonstrates that the research instrument meets the requirements of good reliability.

The AVE values for all variables in Table 4 are above 0.50, indicating that each construct is able to explain more than 50% of the variance of its indicators. In other words, the indicators used in this study adequately represent the latent constructs. An AVE value of ≥ 0.50 is the minimum threshold recommended to indicate good convergent validity [21]. In addition to testing reliability and validity, Table 4 also presents the R-Square (R^2) value for the endogenous variable. The R-Square value reflects the ability of the independent variables to explain the variation in the dependent variable within the research model. The result obtained is 0.698 or 69.8%, indicating that the model has a moderate to substantial explanatory power in explaining the dependent variable based on the R-Square value.

Table 4. Composite Reliability, AVE, Cronbach's Alpha, and R-Square

Indikator	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)	R-Square
Professional Ethics (X1)	0.880	0.912	0.676	
Pressure of Obedience (X2)	0.943	0.956	0.814	
Audit Decision (Y)	0.944	0.957	0.817	0.698
Locus of Control (Z)	0.949	0.961	0.830	
Moderating Effect 1	1.000	1.000	1.000	
Moderating Effect 2	1.000	1.000	1.000	

Source: Processed primary data, 2026

Inner Model Testing

In the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach, the inner model is used to explain the relationships among latent constructs, including direct effects, indirect effects, and moderating effects. The evaluation of the inner model aims to assess the strength of causal relationships between latent variables as well as to test the hypotheses proposed in the study. A hypothesis is considered accepted if the significance value is less than 5% [21].

Table 5. Hypothesis Testing

Hypothesis	Description	Original Sample	P-Values	Result
H1	Professional Ethics → Audit Decision	0.315	0.000	Accepted
H2	Obedience Pressure → Audit Decision	0.427	0.000	Accepted
H3	Locus of Control moderates the effect of Professional Ethics on Audit Decision	-0.261	0.000	Accepted
H4	Locus of Control moderates the effect of Obedience Pressure on Audit Decision	0.107	0.096	Rejected

Source: Processed primary data, 2026

Discussion

The Effect of Professional Ethics on Audit Decisions

Based on the hypothesis testing results, professional ethics has a positive and significant effect on audit decisions. This is indicated by a t-statistic value greater than 1.96 and a p-value < 0.05, meaning that the hypothesis is accepted. This finding is consistent with prior studies, such as R [22], which found that professional ethics significantly influences audit decisions. Other studies also suggest that auditors who uphold professional ethics tend to produce more objective and accountable decisions [23], [24]. From a theoretical perspective, professional ethics is grounded in principles such as integrity, objectivity, professional competence, confidentiality, and professional behavior. According to ethical theory, individuals with high ethical standards tend to make rational decisions aligned with norms [18], [19]. These results are also supported by the respondents' characteristics, where most auditors are in their productive age and have 1–5 years of work experience. At this stage, auditors generally maintain strong professional idealism and tend to adhere to ethical codes. Their accounting background further strengthens their understanding of the importance of ethics in maintaining audit quality. Moreover, the positive influence of professional ethics indicates that auditors with strong ethical values are more capable of resisting external pressures from clients or internal parties and adhering to auditing standards. Consequently, audit decisions become more accurate, objective, and reliable. Conversely, weak ethical implementation may reduce audit quality due to increased risks of bias, conflicts of interest, and violations of professional standards. Overall, professional ethics plays a crucial role in enhancing audit decision quality and maintaining the credibility of the auditing profession.

The Effect of Obedience Pressure on Audit Decisions

The hypothesis testing results indicate that obedience pressure has a positive and significant effect on audit decisions, with an original sample value of 0.427 and a p-value of 0.000 (< 0.05), thus the hypothesis is accepted. This implies that higher obedience pressure leads to a stronger influence on audit decision-making. However, this finding contradicts several previous studies, which reported that obedience pressure does not significantly affect audit decisions. Prior research suggests that auditors can maintain independence and professionalism despite pressure from superiors or clients [8], [11], [16], [17]. This discrepancy may be attributed to differences in respondent characteristics and research contexts. In this study, most respondents are auditors with 1–5 years of experience, typically at junior to mid-level positions, making them more vulnerable to authority pressure. In contrast, more experienced auditors tend to have higher confidence and independence, enabling them to resist such pressure. Theoretically, this finding aligns with obedience theory, which suggests that individuals tend to comply with authority. In this context, auditors are likely to align their decisions with directives from those in power. Therefore, empirical conditions, particularly auditor experience and organizational position, play a significant role in determining whether obedience pressure influences audit decisions. Overall, obedience pressure significantly affects audit decisions, highlighting the need to safeguard auditor independence.

The Moderating Role of Locus of Control on the Relationship Between Professional Ethics and Audit Decisions

The moderation test results show that locus of control significantly moderates the relationship between professional ethics and audit decisions, as indicated by a p-value < 0.05 . The positive interaction coefficient suggests that a stronger locus of control enhances the effect of professional ethics on audit decisions. This finding is consistent with previous studies, such as [13] and [25], which highlight the importance of locus of control in influencing auditor behavior. Theoretically, ethical theory suggests that individuals with an internal locus of control believe outcomes depend on their own actions. In auditing, such individuals are more likely to adhere to ethical principles and resist external pressures. Conversely, those with an external locus of control are more influenced by external factors such as client or superior pressure. Given that most respondents have 1–5 years of experience, locus of control becomes a crucial factor in guiding their behavior, especially when facing ethical dilemmas. The findings indicate that professional ethics alone is insufficient; it must be supported by strong internal control to produce objective and independent audit decisions. Therefore, organizations should not only emphasize ethical training but also consider psychological factors such as locus of control.

The Moderating Role of Locus of Control on the Relationship Between Obedience Pressure and Audit Decisions

The moderation test results indicate that locus of control does not moderate the relationship between obedience pressure and audit decisions, as evidenced by a p-value > 0.05 ; thus, the hypothesis is rejected. This means that locus of control neither strengthens nor weakens the effect of obedience pressure on audit decisions. This finding is consistent with prior studies [26], [27], which found that personality traits such as locus of control do not always moderate the impact of external pressure. From an ethical theory perspective, auditors are expected to uphold independence and integrity; however, in practice, obedience pressure may lead to deviations from these principles. According to attribution theory, behavior is influenced by both internal factors and external factors. The results of this study indicate that external factors, particularly obedience pressure, are more dominant, rendering internal factors insignificant. This is further supported by the respondent profile, which is dominated by relatively less experienced auditors who are more susceptible to authority pressure. In conclusion, locus of control does not moderate the relationship between obedience pressure and audit decisions, as strong external pressures tend to override auditors' internal control. This

underscores the importance of fostering an organizational environment that supports auditor independence and ethical decision-making.

4. Conclusion

Professional ethics and obedience pressure have a positive effect on audit decisions, while locus of control is unable to moderate these relationships, both in the effect of professional ethics and obedience pressure on audit decisions. These findings indicate that the quality of auditors' decisions is influenced not only by ethical values but also by external pressures encountered in the work environment. From an interpretative perspective, the positive effect of professional ethics suggests that higher levels of understanding and implementation of ethical principles lead to better audit decisions. On the other hand, the positive effect of obedience pressure indicates that auditors tend to follow directions or pressures from authorities in the decision-making process. Meanwhile, the insignificant moderating role of locus of control implies that, under pressure, internal individual factors are not strong enough to alter these relationships. From a theoretical standpoint, these results are consistent with ethical theory, which emphasizes the importance of integrity and independence in the auditing profession, as well as attribution theory, which posits that individual behavior is influenced by both internal and external factors. In this study, external factors in the form of obedience pressure are found to be more dominant than internal factors, thereby weakening the moderating role of locus of control.

The practical implications of this study highlight the importance of strengthening auditors' professional ethics through training and supervision, as well as creating a work environment that supports auditor independence to minimize the influence of obedience pressure. This study has several limitations, including the number and characteristics of respondents, which are dominated by auditors with relatively limited work experience, as well as the limited variables examined. Therefore, future research is recommended to incorporate additional variables such as professionalism, professional skepticism, or organizational culture, and to expand the sample scope for more generalizable results.

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