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THE ASSOCIATION BETWEEN LOCUS OF CONTROL AND JOB SATISFACTION TO AUDITOR ETHICAL SENSITIVITY

(Study of Auditor of Financial and Development Supervisory Agency in East Java)

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Abstract

This study aims to analyze the association between locus of control and job satisfaction to auditor ethical sensitivity. The association between locus of control and ethical sensitivity is based on the notion that auditors with an internal locus of control likely have a high ethical sensitivity. The association between job satisfaction has emerged from the understanding that auditors who are satisfied with their jobs tend to have keen ethical sensitivity. The population of this study is 300 government auditors at the office of Financial and Development supervisory agency (BPKP) in East Java. The sampling technique is simple random sampling, which includes a minimum number of sample of 30 auditors. The type of data is primary data gathered from distributed questionnaires. Rank Spearman correlation test is used to determine the association between the variables. This research found that locus of control is related to auditor ethical sensitivity. It implies that internal locus of control can influence the auditors' decision-making when faced with an ethical dilemma. On the other hand, job satisfaction does not associate with auditor ethical sensitivity.

***Keywords:** Locus of Control, Job Satisfaction, Auditor Ethical Sensitivity*

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INTRODUCTION

The accountant profession is facing increasingly difficult challenges with many new standards that must be applied, demands for good corporate governance, foreign auditors, and the digital era 4.0 (Patama, 2018). Ethical/moral development and awareness play a vital role in all areas of the accounting profession (Leonard et al., 2016). Leonard et al. (2016), performed at the auditor in Ontario- Canada, 1.38%, proves that members of the profession of Chartered Accountant (CA) were charged with a violation of the ethical behavior of the accounting profession. Ethical violations by the accounting profession also occur. The case of 2017 PT Tiga Pilar Sejahtera Food

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Tbk (AISA) Financial Statements in question, among others, is due to allegations of inflation in the accounting post of Rp4 trillion. The Ministry of Finance sees indications of violations from AISA auditors (public accountants) (Asmara, 2019). Referring to Law 5/2011 on Public Accountants and Minister of Finance Regulation (PMK) 154/2017 on the Guidance and Supervision of Public Accountants, several sanctions are ready to await, starting from the recommendation to do a particular obligation, a written warning, restrictions on the provision of certain services, license suspension, revocation, or a fine to the person concerned.

Accountants are continually dealing with ethical pomegranates, which involve a choice between conflicting values or ethical dilemmas. Ethical violations by public accountants, for example, can be in the form of giving unqualified opinions to financial statements that do not meet specific qualifications according to the accountant's audit norms or Public Accountant Professional Standards (SPAP). Accountants should not commit ethical violations if each accountant has the knowledge, understanding, and willingness to apply moral and ethical values adequately in the implementation of his professional work. Behavior that does not follow the code of ethics of the auditor profession should not be allowed to continue to occur because it will damage public confidence in the auditor profession.

In carrying out his profession as an examiner (internal auditor) in the office of the Financial and Development Supervisory Agency (BPKP), an auditor is governed by a professional code of ethics known as the APIP Code of Ethics (Rules for Conduct of the Government Inspectorate General). The existence of a code of ethics that states explicitly some specific behavioral criteria found in the profession, so in this way, the professional code of ethics provides some direct solutions that may not be available in general theories. Thus, the code of ethics of the members of the profession will better understand what is expected right profession against its members. In an organization, it is not surprising that many employees feel pressured because of things that happen that are not following their hearts; some things must be faced where they must make choices. In that situation, employees face an "ethical dilemma," which is a situation where a person is required to create right or wrong behavior. Ethical violations by BPKP accountants also occur. Among them were bribery cases from the e-KTP auction committee conducted by the BPKP intermediate auditors (Rozie, 2017).

Regarding ethics, it needs to be considered the self-concept of the existing value system in the auditor as a person who is inseparable from the value system outside himself. Each person has his concept, which helps determine his ethical behavior according to the role he bears. According to Cohen et al. (2007), each action is first determined by their needs. Then after these needs interact with personal experiences with the individual value system, it will determine the expectations or goals in each behavior before the individual finally determines what actions will be taken.

Research in accounting has focused on the ability of accountants to make ethical decisions and behave ethically. When a behavior is acceptable and when a behavior is unacceptable or is considered wrong has been explained in the ethical rules or general perception put from an ethical sense only a statement of right vs. wrong or good vs. evil. The ability to realize the existence of ethical or moral values in a decision is called ethical sensitivity (Jagger, 2011; Griffin and Moorhead, 2014; Suryaningrum et al., 2015). Decisions or actions related to moral problems must have consequences for others and must involve choices or willingness to choose from the decision-maker (Muslichah et al., 2017). This definition has a broad understanding because decisions often have consequences for other parties, and their willingness to choose is almost always a gift, even though those choices often carry massive risks.

Some researchers have examined the factors that influence ethical sensitivity or ethical decision making. The influencing factors are performance or job satisfaction (Shamsuddin et al., 2015), religiosity (Muslichah et al., 2017), ethical knowledge and education (Suryaningrum et al., 2015; Nadaraja and Mustapha, 2017; Cahyani and Ramantha, 2018) , personal factors (Chang and Leung, 2006), emotional factors (Reshef, 2016), Locus of Control (Smith et al. 2007; Febrianty, 2010; Ozbek et al. 2013; Yovita and Rachmawati, 2016; Dali et al., 2017; Afriani et al., 2019), gender (Febrianty, 2010; Yovita and Rachmawati, 2016; Afriani et al., 2019), organizational culture (Martina et al., 2015; Dali et al., 2017), and Intellectual Capital (Febrianty, 2010). The focus of this research is a factor of performance as a proxy for job satisfaction and locus of control concerning ethical sensitivity.

While facing an ethical dilemma, the auditor may wish to refuse the order because of fear of sin and unable to behave fairly or appropriately so that it harms others so that he will feel confronted with organizational problems. Auditors who make the rejection are considered able to control themselves (locus of control) so that he will continue to carry out his duties in the hope that he will be given a reward by the organization where he works, so that job satisfaction is also achieved. It is at times like this that the ethical sensitivity of auditors is truly tested. The purpose of this study is to analyze the relationship between locus of control and job satisfaction to the government auditors' ethical sensitivity.

Locus of Control is a way of looking at an event, whether he can or cannot control (the event) that happens to him (Roter, 1966). Locus of Control is divided into two (Smith et al. 2007; Dali et al., 2017). First, Internal Control refers to the perception of positive and negative events as a consequence of one's actions or actions and is under his control. Second, external locus of control refers to the belief that an event does not have a direct relationship with actions that have been carried out by oneself and is beyond his control. Auditor behavior in a conflict situation will be influenced by the characteristics of the Locus of Control. Individuals with an internal locus of control will be more likely to behave ethically in situations of audit conflict compared to individuals with an external locus of control. Internal locus of control is those who believe that events are always in their control and responsibility. On the other hand, people with an external locus of control believe that events in their lives are out of their control and believe that their lives are influenced by destiny, luck, and opportunity and trust more power outside themselves. Therefore, auditors with an external locus of control are more likely to meet client interests (Cherry, 2006; Dali et al., 2017).

Trevino (1986) stated that individual differences or personality variables such as locus of control could interact with ethical awareness (ethical sensitivity) to influence behavior in ethical dilemmas. So the relationship between locus of control and auditor behavior can depend on the ethical awareness of the auditor (ethical sensitivity). Individuals who have an internal control center, tend to assume the consequences that occur in him more emphasized by the things that exist in themselves, namely skill, ability, and effort. Conversely, individuals who have an external locus of control tend to assume things that come from outside themselves, such as the opportunity (chance) and the influence of others (actions of other2).

The instinct theory that arises based on the theory of evolution Charles Darwin argues that intelligent action is an inherited reflection and instinct. Not all behavior can be planned and controlled by the mind. Instinct is a form of behavior that has not been studied and has been in the form of a biological basis / inner calling, which is inherent since humans were born. Based on this theory, all our thoughts and behaviors are the result of inherited instincts. Everyone has the instinct to learn, remember, and behave. An example of a person's instinct is self-defense (Zhafira, 2012).

When auditors' sensitivity is tested, their ethics are determined by their instinct in making decisions based on personal factors locus of control.

A decision can be assessed in terms of morals if, at the time, the decision was made by calculating or incorporating moral values. Ethical decisions become complicated to be judged primarily because the existing regulations do not ideally become the means for the realization of ethical decisions. It often happens that legal decisions are not always ethical. This situation often triggers ethical problems. Therefore, the locus of control is needed to make decisions in solving ethical problems. For example, an auditor with stacked assignments and a busy work schedule made some of his plans delayed due to the resignation of his professional colleagues. When the auditor was at the point of being tired of all his duties and work, suddenly, one of his friends offered a free ticket for a vacation to Bali and persuaded him to make a permit. It is at this time that the ethical sensitivity of the auditor emerges to make a choice. If the auditor cannot control himself because he feels stressed by work, then he will choose to obey his friend's orders to leave his job for a while and vacation in Bali. However, if the auditor's ethical sensitivity is high, he will be able to control himself (internal locus of control) to refuse his friend's invitation and carry out responsibilities and duties as an auditor (Ozbek et al. 2013; Yovita and Rachmawati, 2016; Afriani et al., 2019). Therefore, the first hypothesis is:

H_1: Locus of Control associated with the government auditors' ethical sensitivity.

According to Robbins (1996), job satisfaction is a general attitude towards one's work as the difference between the amount of reward received by workers and the amount of belief that should be received, whereas Luthans (2006) states that work satisfaction has three dimensions. First, job satisfaction is one's emotional response to work situations. This emotion cannot be seen, but can only be suspected. Second, job satisfaction is often determined by the extent to which work results meet or exceed a person's expectations. For example, if members of an organization feel they are working harder than other members in a department, but they feel they are receiving less credit than expected, they might be harmful towards the work of their superiors and coworkers.
On the other hand, if they are treated well and their efforts that have been poured out are valued fairly, then they will be favorable towards work. They feel the work environment has provided job satisfaction. Third, job satisfaction reflects the relationship with various other attitudes of individuals. When linked, one is an emotional response to work situations, where work results meet or exceed expectations, to reflect the attitudes of individuals.

Daryl Beum (cited by Elang, 2014) argues that stimulus-response theory, or often referred to as reinforcement theory, can be used to explain symptoms of social behavior (attitude). Attitude is a tendency or willingness for someone to behave in a certain way if he faces a certain excitement. For example, the auditor is confronted by a client who is being inspected by his company not to concern the small profit earned by offering various benefits to the auditor. Even though the company's sales turnover is so rapid and generates significant profits, it is at this time that the ethical dilemma will be tested. If the organization where he works has provided compensation, rewards, and proper work treatment (reward/stimulation), the auditor's job satisfaction has been achieved, and it is not possible to be negative towards work, superiors, and colleagues (response/reply). Thus, the auditor's ethical sensitivity will be stronger and more daring to reject the client's request because he has gained satisfaction at his place of work. Vice versa, if the auditor does not get what they expect from the organization where he works, then the auditor's job satisfaction is not achieved, so he prefers to obey the client's request even though it violates the rules of the organization where he works.

In this case, if someone working as an auditor accompanied by the achievement of job satisfaction, the auditor's sensitivity will be stronger. It was proven by his positive attitude towards ethics that made him accustomed to being sensitive to ethics so that the auditor preferred to reject the client's request and inform him that the client's company was in trouble. Auditors who uphold their professionalism will carry out their duties according to their code of ethics as an auditor. With such a high job satisfaction will also enhance ethical sensitivity as an auditor. Conversely, if the level of job satisfaction is low, then the auditor's sensitivity will also be low (Futri and Juliarsa, 2014; Shamsuddin et al., 2015; Onorato and Walsh, 2016). Thus, the second hypothesis is:
H_2: Job satisfaction associated with the government auditors' ethical sensitivity.

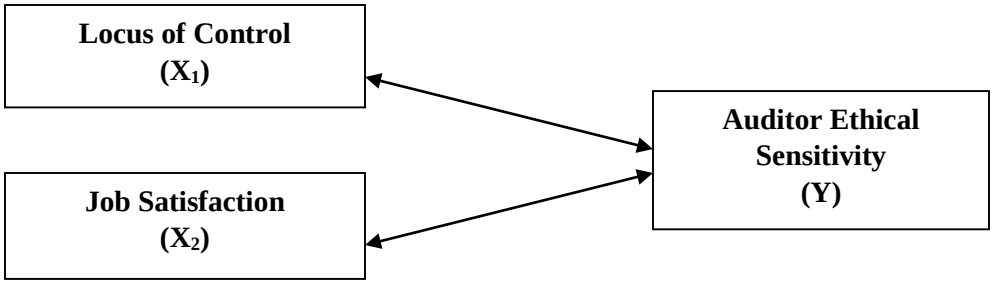

Figure 1. Research Model

RESEARCH METHODS

Population and Sample

The population in this study were 300auditors who worked at the Financial and Development Supervisory Agency (BPKP). The sampling technique used is simple random sampling, with the criteria of > 20% of the population. The minimum number of samples used was 75 auditors. Seventy-five questionnaires were distributed, but nine questionnaires were not filled in completely, 30 questionnaires were filled, and the rest did not return. The number of questionnaires that can be analyzed is only 30 questionnaires, so the rate of return is only = (30/75) x 100% = 40%

Operational Definition and Variable Measurement

Locus of Control (X_1)

Locus of Control is a person's perspective on an event, whether he can or cannot control (the event) that happens to him (Roter, 1966). This variable is measured using an interval scale, and it is the differential semantic measurement technique that has 5 point categories from the negative to the very positive answer points. The instrument used was an instrument Scale Locus of Control consisting of evaluation about oneself, planning for life, the influence of environment in life, views as a citizen, and views about luck and bad luck. The higher the locus of control score (close to a score of 5), the better a person is in controlling himself and his environment (internal locus of control).

Job Satisfaction (X_2)

Job satisfaction is a general attitude towards one's work as the difference between the amount of reward received by workers and the amount of believed that should be received (Luthans, 2006). This variable is measured using an interval scale, and it is the differential semantic measurement

technique that has 5 point categories from the negative to the very positive answer points. The instrument used was the instrument scale of job satisfaction divide into four parts, namely, the satisfaction of oneself, the job satisfaction that comes from companies' compensation/rewards, job satisfaction comes from the behavior of the leader and coworkers, and job satisfaction for the profession.

Auditor Ethical Sensitivity (Y)
Auditor ethical sensitivity is the ability to realize the existence of ethical or moral values in an ethical or moral decision in an ethical decision and ethical behavior. Ethical sensitivity is more focused on the ability of accountants to make ethical decisions and behave ethically. This variable is measured using an interval scale, and it is the differential semantic measurement technique that has 5 point categories from the negative to the very positive answer points. The instrument used was an instrument developed by Shaub et al. (1993), in the form of scenarios of ethical sensitivity that is using the four paragraphs containing three ethical issues. First, the failure of the staff to complete the work following the time requested. Second, the use of total working hours for personal gain, and third, the auditors' judgment concerning accounting principles.

Test of Validity and Reliability
A validity test is done by correlating the score of each question with the total score of the sum of all questions. The total score is the sum of all items. Question items that correlate significantly with the total score indicate these items can provide support in uncovering what is revealed a Valid. If r count ≥ r tables (2-sided test with sig. 0.05), then the instrument or question items correlate significantly to the total score or otherwise valid (Wahyuni, 2014). A questionnaire is said to be reliable if one's answer to a statement is consistent or stable from time to time. The data of the variable is said to be reliable if the r Alpha positive and r Alpha > r table, then the variables' data is Reliable.

Hypothesis testing
Testing the hypothesis uses analysis of correlation, which is an analysis of the relationship between one variable (dependent variable) with two or more other variables. Based on the aims and hypotheses of the research, the Rank Spearman Statistics test is used to determine the effect of independent variables of locus of control (X_1) and job satisfaction (X_2) to the ethical sensitivity as dependent variable (Y). The strength of the correlation direction is seen in the significance value. If the significance value of the calculation is less than 0.05, then there is a relationship between the variables studied (Raharjo, 2017).

RESULTS AND DISCUSSION

Results
Locus of Control (X_1)
Table 1 concludes that the average lotus of the control score was 3.26. This score shows that the respondent feels doubt that the respondent can exercise control over himself or not, but respondents tend to have an internal locus of control because the average score is higher than 3.00.

Table 1. Description of Locus of Control (X_1)

No.	Description	Score					Mean
		1	2	3	4	5	
1	One's attempt to prevent ($X_{1.1}$)	0	8	0	16	6	3,67
2	Self-appraisal awareness ($X_{1.2}$)	1	9	8	12	0	3,03
3	Take advantage of the opportunity ($X_{1.3}$)	1	8	4	15	2	3,30
4	Practices to eliminate problems ($X_{1.4}$)	0	16	9	5	0	2,63
5	Hang out with others ($X_{1.5}$)	0	19	6	5	0	2,53
6	Be fair in the distribution of tasks ($X_{1.6}$)	0	8	2	11	9	3,70
7	Integrity, objectivity and independence ($X_{1.7}$)	0	0	2	12	16	4,47
8	Confusing client offer ($X_{1.8}$)	0	3	2	12	13	4,17
9	Confident in carrying out the plan ($X_{1.9}$)	0	1	5	21	3	3,87
10	Problem of luck or bad luck ($X_{1.10}$)	2	19	5	4	0	2,37
11	Changes can cause removals ($X_{1.11}$)	1	19	6	2	2	2,50
12	APIP rules relating to professional membership ($X_{1.12}$)	0	7	19	4	0	2,90
	Mean						**3,26**

Source: Primary data processed

Job Satisfaction (X_2)

Table 2 concludes that the average score of job satisfaction is 3.34. This score means that the respondent feels doubt about his job satisfaction. However, respondents tend to be entirely satisfied with their work because the average score is higher than the 3.00 score.

Table 2. Description of Job Satisfaction (X_2)

No.	Description	Score					Mean
		1	2	3	4	5	
1	Current Job ($X_{2.1}$)	0	1	11	16	2	3,63
2	Prefer to work alone rather than with friends ($X_{2.2}$)	0	3	10	16	1	3,50
3	Sufficient experience makes performance even better ($X_{2.3}$)	0	13	4	11	2	3,07
4	Continue to work even if salary is deducted ($X_{2.4}$)	0	20	2	6	2	2,67
5	Company Actions ($X_{2.5}$)	1	4	5	19	1	3,50
6	Salary motivates to do the best ($X_{2.6}$)	0	3	7	20	0	3,57
7	Thinking of a promotion ($X_{2.7}$)	6	11	9	3	1	2,40
8	Received results ($X_{2.8}$)	0	5	16	5	4	3,27
9	Complete tasks and work beyond work hours ($X_{2.9}$)	0	4	9	12	5	3,60
10	Make your boss proud and salute ($X_{2.10}$)	0	7	10	12	1	3,23
11	Give inspiration ($X_{2.11}$)	0	0	5	23	2	3,90
12	Loyalty to the company ($X_{2.12}$)	1	0	9	16	4	3,73
	Mean						**3,34**

Source: Primary data processed

Auditor Ethical Sensitivity (Y)

Table 3 shows the average score of auditor ethical sensitivity of 3.78. This score indicates the auditor has a high enough ethical sensitivity. This score is evidenced by the 4.00 average score.

Table 3. Description of Auditor Ethical Sensitivity (Y)

No.	Description	Score					Mean
		1	2	3	4	5	
1	Staff Failure (Y_1)	0	0	2	12	16	4,47
2	Reliability level (Y_2)	5	9	3	8	5	2,97
3	Use of office hours (Y_3)	1	8	2	15	6	3,53
4	Subordinate auditor judgment (Y_4)	0	3	2	12	13	4,17
	Mean						**3,78**

Source: Primary data processed

The validity of Locus of Control (X_1)

The validity test on the locus of the control variable is done in 9 (nine) iterations (rounds). Below this is the validity test results for each locus of control variable statement item.

Table 4. Validity Test Result of Locus of Control (X_1)

No.	Item Statement	*Corrected Item Total Correlation* (r count) Iteration								
		1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
1	$X_{1.1}$	-0,047	0,130	0,217	0,395	0,383	0,275	**0,126**	-	-
2	$X_{1.2}$	-0,067	-0,388	**-0,355**	-	-	-	-	-	-
3	$X_{1.3}$	-0,354	-0,330	-0,317	-0,175	-0,122	**-0,112**	-	-	-
4	$X_{1.4}$	-0,413	-0,242	-0,106	-0,173	**-0,221**	-	-	-	-
5	$X_{1.5}$	-0,409	**-0,430**	-	-	-	-	-	-	-
6	$X_{1.6}$	0,211	0,296	0,332	0,310	0,350	0,404	0,563	0,692	0,696
7	$X_{1.7}$	0,318	0,380	0,374	0,418	0,461	0,526	0,674	0,658	0,689
8	$X_{1.8}$	0,086	0,162	0,071	0,159	0,174	0,291	0,376	0,391	0,412
9	$X_{1.9}$	0,413	0,365	0,347	0,298	0,279	0,318	0,282	**0,282**	-
10	$X_{1.10}$	0,126	0,086	0,223	0,243	0,283	0,305	0,381	0,387	0,341
11	$X_{1.11}$	**-0,427**	-	-	-	-	-	-	-	-
12	$X_{1.12}$	-0,252	-0,181	-0,123	**-0,203**	-	-	-	-	-

Source: Data processed

Table 4 explains that in the 1st and second iteration (round), two statement items have Corrected Item Total Correlation values above 0.30, namely $X_{1.7}$ and $X_{1.9}$. Both statement items are valid while statement items are not included in the following tests are statement items $X_{1.11}$ of -0.427 in the first round and $X_{1.5}$ of -0.430 in the second round, which has the smallest Corrected Item Total Correlation value of the other invalid statement items. The validity test at the 9th iteration shows that there are four remaining statement items, namely $X_{1.6}$, $X_{1.7}$, $X_{1.8}$, and $X_{1.10}$, each of which has a Corrected Item Total Correlation value above 0.30, so that the items the statement is declared valid.

The validity of Job Satisfaction (X_2)

Validity test on job satisfaction variables is done in 9 (nine) times of iteration (rotation). Table 5 shows the results of the validity test on each item per the statement of job satisfaction variables.

Table 5. Validity Test Results of Job Satisfaction (X2)

No.	Item Statement	*Corrected Item Total Correlation* (r count) Iteration								
		1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
1	$X_{2.1}$	- 0,039	- 0,078	- 0,087	**- 0,141**	-	-	-	-	-
2	$X_{2.2}$	- 0,056	0,116	0,215	0,133	**0,094**	-	-	-	-
3	$X_{2.3}$	0,096	0,151	0,250	0,259	0,188	0,163	**0,141**	-	-
4	$X_{2.4}$	0,163	0,188	0,202	0,260	0,254	0,230	0,163	**0,247**	-
5	$X_{2.5}$	0,316	0,305	0,203	0,225	0,256	0,322	0,420	0,460	0,547
6	$X_{2.6}$	0,209	0,306	0,312	0,422	0,543	0,586	0,480	0,655	0,554
7	$X_{2.7}$	- 0,035	0,002	0,088	0,098	0,171	**0,133**	-	-	-
8	$X_{2.8}$	- 0,260	**- 0,341**	-	-	-	-	-	-	-
9	$X_{2.9}$	**- 0,350**	-	-	-	-	-	-	-	-
10	$X_{2.10}$	- 0,092	- 0,096	**- 0,092**	-	-	-	-	-	-
11	$X_{2.11}$	0,110	0,203	0,195	0,226	0,204	0,226	0,382	0,338	0,345
12	$X_{2.12}$	0,258	0,384	0,495	0,537	0,580	0,600	0,670	0,495	0,605

Source: Data processed

Table 5 shows that in the 1st iteration (round) there is one statement item that has a Corrected Item Total Correlation value above 0.30 that is $X_{2.5}$ so that the statement item is valid while the statement item that is not included in the next test is a statement item $X_{2.9}$ of -0.350 which has the smallest Corrected Item Total Correlation value of the other invalid statement items. The validity test at the 9th iteration shows that there are four remaining statement items, namely $X_{2.5}$, $X_{2.6}$, $X_{2.11}$, and $X_{2.12}$, each of which has a Corrected Item Total Correlation value above 0.30, so that the items the statement is declared valid.

The Validity of Auditor Ethical Sensitivity (Y)

The validity test on the auditor's ethical sensitivity variable is carried out in 2 (two) iterations (cycles). Table 6 shows the results of the validity test on each item of auditor's statement of ethics sensitivity.

Table 6 shows that in the 1st iteration (round) there is one statement item that has a Corrected Item Total Correlation value above 0.30, i.e., Y_1 of 0.533 so that the statement item is valid while the statement items not included in further testing are statement item Y_2 of -0.380 which has the smallest Corrected Item Total Correlation value (< 0.30) of other invalid statement items. The validity test at the 2nd iteration shows that there are three remaining statement items, namely Y_1, Y_3, and Y_4, each of which has a Corrected Item Total Correlation value above 0.30 so that the statement items are stated valid.

Table 6. Validity Test Result of Auditor Ethical Sensitivity (Y)

No.	Item Statement	*Corrected Item Total Correlation* (r_{count}) Iteration	
		1	2
1	Y_1	0,533	0,380
2	Y_2	**-0,380**	-
3	Y_3	0,004	0,407
4	Y_4	0,166	0,674

Source: Data processed

Reliability Test

Reliability Test is used to find out the answer from the respondent that is reliable and reliable or not. The questionnaire can be said to be reliable if the respondent's answer to the statement is consistent or stable from time to time. A variable is said to be reliable if the variable gives a Cronbach alpha value > 0.60 (Table 7).

Table 7. Reliability Test Results

Variable	Cronbach Alpha
Locus of control (X_1)	0,713
Job Satisfaction (X_2)	0,713
Auditor Ethical Sensitivity (Y)	0,647

Source: Data processed

Table 7 shows that the alpha value for the locus of control variable (X_1), job satisfaction (X_2) and the auditor's ethical sensitivity (Y) above 0.60, it can be concluded that the locus of control variable (X_1), job satisfaction (X_2) and the auditor's ethical sensitivity (Y) are reliable.

Normality test

Table 8 shows that the locus of control (X_1), job satisfaction (X_2), and auditor ethical sensitivity (Y) are normally distributed because the significant level of Kolmogorov Smirnov is greater than 5%.

Table 8. Normality Test Results

Variable	*Kolmogorov Smirnov*	Sig.
Locus of control (X_1)	0,837	0,485
Job Satisfaction (X_2)	1,032	0,238
Auditor Ethical Sensitivity (Y)	1,280	0,075

Source: Data processed

Hypothesis Test with Spearman Rank Correlation Coefficient Analysis

The presence or absence of the relationship between locus of control and job satisfaction with auditor ethical sensitivity can be determined by using Spearman Rank Correlation analysis. Table 9 shows the Spearman rank correlation coefficient between the locus of control and the ethical sensitivity of the auditor is positive, that is 0.628, which means that the higher the locus of control,

the higher the ethical sensitivity. Based on the value of the correlation coefficient shows that the locus of control has a strong correlation with the ethical sensitivity of the auditor that is equal to 62.8%. A significant level of correlation Spearman rank generated less than 5% is equal to 0.000, then H_0 is rejected, and H_1 accepted, which means there is a significant positive relationship between locus of control with ethical sensitivity auditor.

Table 9. Spearman Rank Correlation Hypothesis Test

Association	Spearman Rank Coefficient	Sig.	Decision
Lotus of Control – Auditor Ethical Sensitivity	0,628	0,000	H_{01} rejected
Job Satisfaction – Auditor Ethical Sensitivity	0,030	0,876	H_{02} accepted

Source: Data processed

Spearman Rank correlation coefficient in table 9 between job satisfaction with ethical sensitivity of auditors is positive that is equal to 0.030, which means higher job satisfaction, the higher the ethical sensitivity. However, job satisfaction has a very weak correlation with the ethical sensitivity of auditors, which is 3%. The significant value is more than 5% that is equal to 0.876 then H_0 is received and H_1 rejected, which means there is a positive relationship was not significant between job satisfaction with ethical sensitivity auditor or it can be said that there is no significant relationship between job satisfaction with the auditor's ethical sensitivity.

Discussion

The association of Locus of Control with Auditor Ethical Sensitivity

The results of the study prove that there is a positive relationship between locus of control and auditor's ethical sensitivity. That is, auditors with an internal locus of control will have higher ethical sensitivity. These results support the Instinct Theory, which argues that intelligent action is inherited reflection and instinct. Based on this theory, all our thoughts and behaviors are the result of inherited instincts. Everyone has the instinct to learn, remember, and behave (Zhafira, 2012). An average locus of control score of 3.26 is higher than 3.00, indicating that auditors tend to have an internal locus of control. Internal locus of control shows the personality of auditors who can control themselves in dealing with problems in their environment by learning, remembering, and behaving. Therefore, auditors with a high locus of control (internal) will have good ethical sensitivity, which will help in making ethical decisions.

The results of this study are consistent with the research of Iswarini and Mutmainah (2011), which proves that internal locus of control affects ethical sensitivity more than the external locus of control. In argument developing hypotheses, the researchers revealed that a person whom an " internal " who receives an event depends on the behavior of someone more ethical problems than someone who is "external," which receives an event as a result of external forces or people's behavior another one. Other research results that support the results of this study are researched by Smith et al. (2007) and Dali et al. (2017). Both of these results prove there is a positive influence of locus of control on ethical behavior and decision making. Research Dali et al. (2017) towards BPKP auditors in Southeast Sulawesi Province found that BPKP auditors with an internal locus of control tended to behave ethically compared to an external locus of control. However, the results of this study do not support the results of Afriani et al. (2019), which proves that there is no influence between locus of control and ethical behavior.

The association of Job Satisfaction with Auditor Ethical Sensitivity

The results of the study prove that there is no relationship between job satisfaction with auditor ethical sensitivity. That is, no matter whether the auditor is satisfied or not with his work, it will not affect the sensitivity of the editor in dealing with ethical dilemma problems. These results do not support stimulus-response theory or what is often referred to as reinforcement theory can be used to explain the symptoms of social behavior (attitude). An average score of job satisfaction 3, 34 greater than 3.00 indicates that auditors tend to feel satisfied with their work. Based on the stimulus-response theory, someone who is satisfied with his work, for example, gets sufficient compensation, then he will have better ethical sensitivity. That is, when faced with ethical dilemmas in their work, if they are satisfied with their work, they will be better able to determine actions that do not violate ethics. However, the results of this study contradict this argument. This action might be explained by the level of job satisfaction that has not reached a maximum score of 5.00. Job satisfaction obtained by the auditor is not enough to make the auditor understand the ethical dilemma and choose more ethical behavior.

The results of this study are not under the results of Futri and Juliarsa (2014), which proves that job satisfaction affects audit quality. Proper audit quality shows that the audit process is carried out with due regard to ethical factors, or in other words, auditors who carry out audit processes are aware of the ethical dilemmas they face. In the argument of developing hypotheses, Fitri and Juliarsa (2014) revealed that if an auditor has excellent job satisfaction, he will be able to work better to produce good auditor quality as well. The same results were proven by Shamsuddin et al. (2015) from their study of accounting students at the University of Malaysia. Shamsuddin et al. (2015), when developing their hypothesis, argued that students with excellent performance (high cumulative achievement index) had ethical sensitivity and ethical behavior. Students with a low GPA tend to engage in unethical behavior when faced with ethical dilemmas.

CONCLUSION

Research results prove that the Locus of control has a positive relationship with the ethical sensitivity of auditors. The magnitude of the relationship between locus of control and auditor ethical sensitivity is 62.8% and is categorized as a strong relationship. Job satisfaction has no relationship with the auditor's ethical sensitivity. The magnitude of the relationship between job satisfaction with auditor ethical sensitivity is 3% and categorized as a fragile relationship.

This study does have some limitations that may affect it is the interpretation of the results. The research data is gathered from the perception of respondents submitted in writing to the questionnaire that may affect the validity of the results. Respondents' perceptions do not necessarily reflect the real situation and will be different if the data obtained by interview. Also, there were 75 questionnaires distributed, but there were 30 questionnaires that could be analyzed, so the return rate was only 40%.

Suggestions for auditors are to improve locus of control, especially internal locus of control, so that ethical sensitivity is increased. For future studies, it should add independent variables such as organizational commitment, and so on, because the results of this study indicate the only locus of control has a relationship with auditor ethical sensitivity.

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