

Professional Commitment and Auditor Experiences on Auditors's Behavior in an Audit Conflict Situation and Impact on The Implementation of Auditors Profession Ethics

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Abstract. This study attempts to assess the impact of professional commitment, experience of the audit, the auditors behavior conflict and ethicts audit profession senior auditors on the auditors and colleagues who worked on the public accountant in Bandung. The research population auditors who worked on the public accountant in Bandung, a total of 24 samples Obtained by purposive sampling method. The research using analysis lane. The results of the testing of hypotheses shows that the commitment of professional and experience the audit for the application of auditors of ethical behavior, professional and audit experience the audit for the application of auditors ethical behavior of professionals through auditors the audit of conflict Obtained by the determination of the 73, 8%. Testing professional commitment and auditing experience is a significant relation. To Significantly Affect not commit professional auditors to conduct the audit of conflict. Experience of audit there are significant impact on the behavior of auditors auditing conflict. For testing of professional commitment, there are significant impact on the audit professional ethics. Experience of audit there are significant impact on the audit professional ethics. Behavior auditors and the audit there are significant impact on the application of professional ethics of auditors.

Keyword. professional commitment; experience of the audit; the auditors audit conflict behavior; ethics profession auditors

Article history. Received January, 2018. Revised March, 2018. Accepted June, 2018

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How to cite article. Nurwulan, L. L., & Nissa Fasha, N. C. (2018). Professional Commitment and Auditor Experiences on Auditors'S Behavior in an Audit Conflict Situation and Impact on the Implementation of Auditors Profession Ethics. *The International Journal of Business Review (The Jobs Review)*, 1(1), 9-20. <https://doi.org/10.17509/tjr.v1i1.11875>

INTRODUCTION

Based on the latest data of the Indonesia Stock Exchange (BEI) there are 532 public companies listed on the Stock Exchange, this figure increased from the previous year. Based on KEP-36 / PM / 2003, a public company listed on the Stock Exchange shall announce its financial statements audited by independent accountants. From the data above it can be concluded that every year the number of companies in Indonesia is increasing, this led to the increasingly fierce business competition the owners of the company will try to show the best financial statements with satisfactory performance. This led to a public accountant audit services increasingly required by companies, the results of the audit report on the financial statements are needed by investors to make decisions.

Public accounting profession is a profession of public trust. From this public accounting profession, people expect some free impartially on the information presented by the company management in the financial statements / public accounting profession is

responsible for raising the level of reliability of the financial statements of the Vendor, so that people obtain financial information reliable as a basis for decision making (Mulyadi, 2013: 3).

In the public accounting profession often experience ethical dilemmas when faced with conflict, namely the audit when the auditor and the client does not agree on some aspects of performance attestation functionality. In this situation, the client sought to influence the implementation of the attestation functionality. Clients trying to suppress the auditor to take actions that violate the standards of auditors, include forcing opinions that do not fit. Assuming the auditors have the motivation to stick to professional ethics and auditing standards, the auditor audit experiencing conflict situations. If the client auditor obey means the auditor violated professional standards, whereas if it does not comply with the request client will cause the client to impose sanctions including the possibility of termination of assignment (Nichols, 1976, in Herath and Atmini 2010).

Examples of cases that occur are the BPK audit findings on examination evaluation public accountants who audited SOEs from year to year the number is not showing a significant decline. Evaluation of the CPC in 2010 to 2008, all public accountant who examined show does not fully comply with the State Financial Inspection Standards (SPKN). Then the consequence is that audit did not fully comply or obey SPKN (www.akuntanonline.com, 2013)

There are findings of an audit by the Supreme Audit Agency (BPK) in Manado, North Sulawesi. Two auditors with initial M and B allegedly accepting a bribe of Rp 600 million from the Mayor of Tomohon. KPK arrest the suspect B (the leader of the inspection team Manado BPK-RI) and M (members of the inspection team Manado BPK-RI). Both the BPK auditors that allegedly received something or a prize money worth USD 600 million from Mayor of Tomohon. Bribery is so that the financial statements declared status Tomohon Fair with Exceptions. This makes the behavior of the auditor on the audit of conflict situations doubt so much because it does not comply with the regulations and auditing standards in the ethics of the profession as a public accountant (www.detiknews.com)

According Aranya et al (1981) in Jeffrey et al (1996) definition of commitment is a belief in the receipt of interest from the value of the organization or profession, willingness to maintain membership in the organization or profession. It can be concluded that an auditor has a high level of professional commitment will be abide by moral and ethical values when making decisions for the good of the profession, so that the auditor is likely to meet the client's wishes that deviant morally and ethically.

To study the behavior of a public accountant in the audit of conflict situations, it is necessary to understand several factors: locus of control, professional commitment, and audit experience. In essence, humans are classified into internal locus of control and external locus of control (Rotter, 1966 Spector, et. Al.2000; in Utami, et. Al., 2007).

According to Abdul Halim (2015) revealed the ethics of the profession is one of the factors that affect the quality of the audit. The code of ethics is also very necessary because in the code of conduct governing the behavior of running the practice of public accounting. And professional ethics include attitude of the members of the profession to be idealistic and realistic.

Formulation of the problem : (1) How Auditor Professional Commitment on public accounting firm in Bandung. (2) How Auditor experience in public accounting firm in Bandung. (3) How to Conduct Audit Auditor in Conflict of Situations in Public accounting firm in Bandung. (4) How Application Auditor Professional Ethics in Public Accounting Firm in Bandung (5) How much the relationship professional commitments and audit experience in public accounting firm in Bandung (6) How much influence on the behavior

of Auditor Professional Commitment in Conflict Situations Audit on Public Accounting Firm in Bandung. (7) How much influence on the behavior of Auditor Auditor Experience in Conflict Situations Audit on Public Accounting Firm in Bandung. (8) How much influence the Professional Commitment to Implementation of Professional Ethics Auditor Auditor through Behavior in Conflict Situations Audit on Public Accounting Firm in Bandung. (9) How much influence Auditor Experience on the Implementation of Professional Ethics Auditor Auditor through Behavior in Conflict Situations Audit on Public Accounting Firm in Bandung. (10) How much influence the behavior of Auditors in Conflict Situations Audits of Implementation of Auditor Professional Ethics in Public Accounting Firm in Bandung. (11) How much influence the Professional Commitment and experience of the application of Professional Ethics Auditor Auditor with Auditor Behavior in Conflict Situations Auditor on public accounting firm in Bandung.

Research Purposes (1) To determine the Professional Commitment auditor in public accounting firm in Bandung. (2) To determine the auditor's experience in the public accounting firm in Bandung. (3) To study the behavior of the auditors in the audit of conflict situations in the public accounting firm in Bandung. (4) To determine the application of professional ethics of auditors in the public accounting firm in Bandung. (5) To determine the magnitude relationship professional commitments with audit experience in public accounting firm in Bandung (6) To determine the influence of professional commitment to the auditor's behavior in conflict situations audits on public accounting firm in Bandung. (7) To determine the influence on the behavior of the auditor's auditor's experience in conflict situations audits on public accounting firm in Bandung. (8) To determine the influence of the auditor's professional commitment to the application of professional ethics of auditors through the auditor's behavior in conflict situations audit public accounting firm in Bandung. (9) To determine the influence of audit experience of the application of professional ethics of auditors through the conduct of auditors in the audit of conflict situations in the public accounting firm in Bandung. (10) To determine the influence of the behavior of auditors in the audit of conflict situations on the application of professional ethics of auditors in the public accounting firm in Bandung. (11) To determine the influence of auditors professional commitments and audit experience of the application of professional ethics of auditors through the conduct of auditors in the audit of conflict situations in the public accounting firm in Bandung.

Professional commitment can be defined as the intensity of identification and involvement of individuals in certain professions. This identification requires some level of agreement with the goals and values of the profession, including moral and ethical values (Modway et. Al 1979 Jeffrey, et. Al, 1996). Aranya et. al (1996) defines commitment as a belief in the acceptance of goals and values of the organization or profession, willingness to maintain membership in the organization or profession.

Auditor's audit experience is experience in auditing financial statements in terms of both the length of time, or the number of assignments that once handled (Ida Suraida, 2005). Sukrisno Agoes (2012: 33-34) stating a certified public accountant must have work experience in the field of general audit of the financial statements at least 1000 (one thousand) hours within 5 (five) years and at least 500 (five hundred) hours among them to lead and supervise general audit engagement, which was passed by the leader KAP place of work or at the echelon 1 officials of government authorities in the field of public audit; (Chapter II of Part One Public Accountant Public Accountant Services Article 3 Paragraph 1 Point F in KMK No. 423 / KMK.06 / 2002).

Auditor's Behavior in Audit Conflict Situations. The behavior of the auditor in conflict situations is the extent to which the auditor will accept the pressure of clients in situations of conflict, the situation that occurs when the auditor and the client does not agree on a function

of attestation which is indicative of the behavior of the auditor in making ethical decisions (Tsui and Gul 1996 in Nadiyya, 2014).

Auditor Professional Ethics. A profession must have high moral commitment in the form of a special rule. This rule is a rule in the running or developing the profession, which is commonly called a code of conduct (Rendy, Jullie, Ventje, 2013)

A Professional Commitment is basically the core perceptions of loyalty, determination and someone's hope with the demands of values or norms that will direct the person to act or work in accordance with a high success rate. Professional commitment underlying attitudes, behaviors and professional orientation of a person in performing tasks or work that has been carried out. It can make professional commitments as ideas that motivate and influence on the auditor's experience. (Larkin, 1990 in Soepriadi, et al 2015).

Muawanah and Indriantoro (2001) examines the empirical experience of ethical decision making with the statement that one of the determinants of the importance of ethical decision-making behavior is these factors include variables that are innate characteristics and variables that are the result of a process of socialization and human development. Professional commitment can be used as a factor affecting the behavior of public accountants.

Based on research Utami, et al (2007) and research Nadiyya (2014), a significant difference between the commitment of the profession and ethical awareness of the behavior of auditors in the audit of conflict situations.

Utami, et al (2007) explained that the experience is measured based on period of four years of work, because in this period the auditors considered to have been experienced in conflict situations. Research results expressed experience has no effect on the behavior of the auditors in the audit of conflict situations. Because in their study of the respondents largely a junior auditor.

Utami, et al (2007) examined the relationship between commitment to the profession, ethics understanding, and attitude of obedience to the rules. The results show that the public accountant with a strong professional commitment of its behavior is more directed at the rule than the lower range of public accountants.

Hardiningsih, et al (2012) states that a certified public accountant audit duties and decisions always consider the ethical code of ethics of his profession. Professional codes used as basic employment standards, so that the public will trust in which public accountants implement high quality standards in the conduct of its work, keeping the principle, as well as the run values of truth and morality as professional responsibility and professional behavior.

Hunt and Vitell (1986) in Sugiarto, Suartana and Rasmini (2013) states that an individual's understanding of the ethical issues are influenced by experience and the environment. Auditors who have experience considered to be more conservative when faced with an ethical dilemma (Larkin, 2000, in the Sugiarto, Suartana and Rasmini (2013). Based on the research Zoraifi (2005), affect the behavior of audit experience in audit conflict situations.

Research conducted by Prasetyo (2010) ethics significantly affect the behavior of the external auditor in the audit of conflict situations. The individual's ability to evaluate and analyze the ethical values higher, the higher the awareness of the ethical behavior of the external auditor.

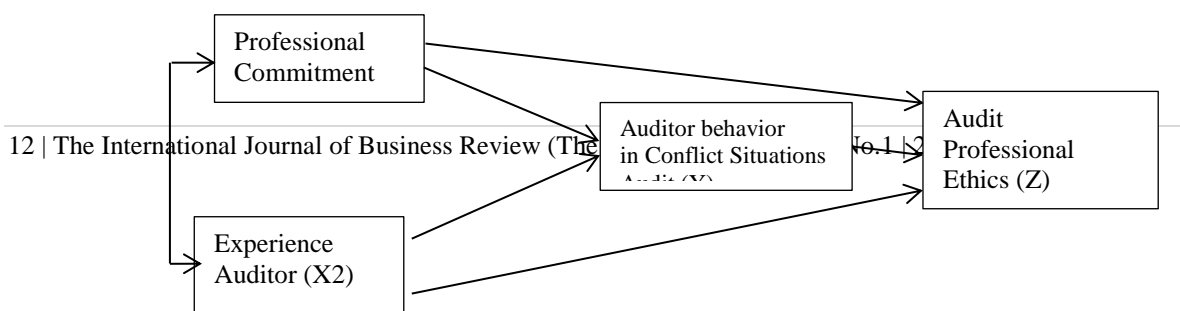


Figure 1. Research Model

Research hypothesis From the description of the framework, then put forward the hypothesis as follows: (1) There is a Relationships between Auditors Professional commitment and Experiences of Auditors (2) Auditor professional commitment influence the behavior of auditors in the audit of conflict situations (3) Auditor's experience influence the behavior of auditors in the audit of conflict situations (4) The auditor's professional commitment influence the ethical application of audit profession through audit behavior in conflict situations (5) Auditor's experience affect the application of professional ethics audits through audit behavior in audit conflict situations (6) The behavior of the auditor in the audit of conflict situations affect the application of audit professional ethics (7) Auditor Professional Commitment and Auditor Experience affect the application of professional ethics of auditors through the conduct of auditors in the audit of conflict situations.

METHOD

Sugiyono (2015: 80) defines the population as a generalization region consisting of the object / subject that has certain qualities or characteristics defined by the researchers to learn and then drawn conclusions. The population in this study was a senior auditor and colleagues who work in Public Accounting Firm (KAP) in Bandung. While the sample according to Sugiyono (2015: 81) The sample is part of the number and characteristics possessed by this population. The sampling technique used in this research is purposive sampling, the sampling technique with particular consideration of only Senior Auditor and Fellow at 12 KAP in Bandung as many as 24 samples,

According Sugiyono (2015: 39) independent variable or free variables is the variables that affect or the cause of the change or the emergence of the dependent variable (dependent). This study used two independent variables, Auditor Professional Commitment (X1) and Experience Auditor (X2).

According Sugiyono (2015: 39), the dependent variable or dependent variable is the variable that is affected or which become due for their independent variables. This study used two dependent variable: the Auditor Behavior in Conflict Situations Audit (Y) and Application of Auditor Professional Ethics (Z).

Instruments are valid means of measuring instruments used to obtain data (measures) were valid. Thus, it can be said the higher the validity of a test tool then the tool more about the target or even show you what should be measured (Sugiyono, 2012: 172).

Reliability test is performed to determine how far the measurement results of two or more of the same symptoms with the same gauge. Reliability coefficient method is most often used as a tool to measure a questionnaire which is an indicator of variables or constructs

In this study, the data was analyzed by descriptive analysis and pathway analysis (*path analysis*). According Sugiyono (2010: 29) descriptive analysis is an analytical method that is based on the philosophy postpositivisme, used to examine the condition of natural objects, in which the researcher is a key instrument. The results further emphasize the significance of qualitative research than generalization. The study also wear normality test is intended to

test whether the regression model, or residual confounding variable having the distribution is normal or not.

While the path analysis (path analysis) according to Ridwan and Acmad Kuncoro (2013: 2) was used to analyze the pattern of the relationship between variables in order to determine direct and indirect effects of a set of independent variables (exogenous) to the dependent variable (endogenous). The study also test the hypothesis, the test statistics T (partial test).

RESULTS AND DISCUSSION

Professional Commitment Description Auditor in KAP in Bandung. The results of calculation of respondents indicate that professional commitments auditor on Public Accounting Firm in Bandung has been implemented with attainment good. This is supported by indicators desire to have the loyalty and passion for the profession, willingness to undertake serious efforts-sungguh the interests of the profession as well as trust and acceptance of the goals and values of the profession.

Description of audit experience in KAP in Bandung. The results of calculation of respondents viewed from the length of work and the number of audits that have been conducted auditor concluded that the respondent Part of the auditor at KAP in Bandung quite experienced.

Description Behavior in Conflict Situations Audit Auditor. The results of calculation of respondents indicate that the behavior of the auditor in the audit conflict situation at KAP in Bandung has done well by auditors who have adherence to professional standards and regulations set.

Application Description Auditor Professional Ethics. The results of calculation of respondents indicate that the application of professional ethics of auditors in KAP Bandung has been well implemented by the auditor. This is supported by the achievement of the indicators have had professional ethics of auditors in applying the principles and code of conduct in carrying out their duties properly.

Normality test is used to see if the residual value is normally distributed or not. In this study, test for normality using the Kolmogorov-Smirnov test. Based on calculations performed with the SPSS, the authors obtain normality test results as follows:

Table 1. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Komitmen Profesional (X1)	Pengalaman Audit (X2)	Perilaku Auditor dalam Situasi Konflik Audit (Y)	Etika Profesi Auditor (Z)
N		24	24	24	24
Normal Parameters ^{a,b}	Mean	21.6666	7.8755	14.0691	24.3729
	Std. Deviation	5.60184	2.51004	4.54670	5.10216
Most Extreme Differences	Absolute	.101	.175	.117	.120
	Positive	.096	.175	.077	.120
	Negative	-.101	-.112	-.117	-.082
Kolmogorov-Smirnov Z		.493	.858	.573	.589
Asymp. Sig. (2-tailed)		.968	.453	.898	.879

a. Test distribution is Normal.

b. Calculated from data.

Correlation analysis is used to determine how strong commitment Audit Professionals with experience.

Table 2. Correlation Professional commitment to the Audit Experiences

		Correlations		
		Perilaku Auditor dalam Situasi Konflik Audit (Y)	Komitmen Profesional (X1)	Pengalaman Audit (X2)
Pearson Correlation	Perilaku Auditor dalam Situasi Konflik Audit (Y)	1.000	.324	.407
	Komitmen Profesional (X1)	.324	1.000	.034
	Pengalaman Audit (X2)	.407	.034	1.000
Sig. (1-tailed)	Perilaku Auditor dalam Situasi Konflik Audit (Y)	.	.061	.024
	Komitmen Profesional (X1)	.061	.	.437
	Pengalaman Audit (X2)	.024	.437	.
N	Perilaku Auditor dalam Situasi Konflik Audit (Y)	24	24	24
	Komitmen Profesional (X1)	24	24	24
	Pengalaman Audit (X2)	24	24	24

Based on the value of the correlation coefficient in the table above can be seen that the relationship between the Commitment Audit Professionals with experience of 0,034 and into the category of "very low". Directions positive relationship between Professional Commitment with the Audit Experience shows that the improved Professional Commitment tend to be followed by increased audit experience in public accounting firm in Bandung.

Hypothesis testing using path analysis model with a significant level of 5% and T arithmetic > T table, the results are as follows:

Table 3. Partial Estimation Hypothesis Test Results

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	2.955	4.259		.694	.495
	Komitmen Profesional (X1)	.252	.152	.311	1.657	.112
	Pengalaman Audit (X2)	.717	.340	.396	2.111	.047

a. Dependent Variable: Perilaku Auditor dalam Situasi Konflik Audit (Y)

Relations professional commitment and experience of the auditor at KAP in Bandung. The value of t test statistics obtained on the Professional Commitment association test Auditor Auditor with experience can be seen in the table above. T values obtained at 0.156 with a significance value of 0.437. Results obtained from the comparison with ttable t is $t < t_{table}$ ($0.156 > 1.717$) and views of the significance value of $0.437 > 0.05$, so that the error rate of 5% decided to accept and reject H_0 H_a meaningful commitment Auditor Professional relationships Auditor significantly with experience. This is in accordance with the results of research conducted by Larkin (1990) were able to prove empirically that professional commitments as ideas that motivate and influence on the auditor's experience.

Effect of Professional Commitment to Behavior in Conflict Situations Audit Auditor in KAP in Bandung. Value test criteria outlined above, then $t (1.657) < t \text{ table } (1.721)$ indicates that H_0 and H_1 rejected, Auditor Professional Commitment means no significant effect on the behavior of Auditors in Audit Conflict Situations. This is due to the application of professional commitments at lower KAP. This is in contrast to the results of research conducted by Jeffrey, et al (1996) that the auditor or accountant with a strong commitment, behavior is more directed at the rule than an accountant with a low professional commitments.

Influence on Behavior Auditor Auditor Experience in Conflict Situations Audit Firm in Bandung. Value test criteria outlined above, then $t (2.111) > t \text{ table } (1.721)$ indicates that H_0 and H_1 rejected, meaning that the Audit experience significant effect partially against Auditor Behavior in Conflict Situations Audit. This is supported by research Zoraifi (2005) affect the behavior of audit experience in conflict situations audit audit.

Influence Commitment to Implementation of Professional Auditors Auditors Professional Ethics through Behavior in Conflict Situations Audit Auditor in KAP in Bandung. There is a t value of 3.027 for Professional Commitment, and t 's Behavior in Conflict Situations Audit Auditor at 3.032. This value is then compared with the value of t at t distribution table at 1,725. The results show that the influence of the Professional Auditor's commitment to the Auditor Professional Ethics through Behavior in Conflict Situations Audit Auditor amounted to 12.6%. This is in line with Muawanah and Indriantoro study (2001) showed that the interaction can be influenced behavioral commitment of the profession of public accountants in the audit of conflict situations, therefore, public accountants must also have strong ethical principles with the aim of a profession that they run.

Influence Auditors experience of the application of Auditor Professional Ethics through Behavior in Conflict Situations Audit Auditor in KAP in Bandung. There is the acquisition value of t for Audit Experience of 3.445, and t 's Behavior in Conflict Situations Audit Auditor of 3.032 and compared to t at t distribution table. Then $t (3.445) > t \text{ table } (1.721)$ indicates that H_0 rejected and H_1 accepted, meaning Audit experience significantly influence Auditor Professional Ethics. This means that the influence of audit experience on the professional ethics of auditors through the conduct of auditors in the audit of conflict situations was of 17.2%. This is in line with research Larkin (2000) Sugiarto, Suartana and Rasmini (2013) that the auditor who has experience considered to be more conservative when faced with ethical dilemmas.

Influence Behavior in Conflict Situations Auditor Audit of Implementation of Professional Ethics Audit Firm in Bandung. There is value t to t for Behavior in Conflict Situations Audit Auditor of 3.032 and compared to t at t distribution table. then $t (3.032) > t \text{ table } (1.721)$, which indicates that H_0 rejected and H_1 accepted. Meaning Behavior in Conflict Situations Audit Auditor significantly influence Auditor Professional Ethics. This is in line with research Muawanah and Indriantoro (2001) that the ethical significance influence on the behavior of the external auditor in the audit of conflict situations.

Effect of Auditor Professional Commitment and experience of the application of Professional Ethics Audit Auditor with Auditor Behavior in Conflict Situations Audit on Public Accounting Firm in Bandung. Based on the calculation results obtained value of R -Square is 0.738. This means that the level of closeness influence the Professional Commitment, Experience Audit, against Auditor Professional Ethics through Behavior in Conflict Situations Audit Auditor is 73.8%, while the remaining 26.2% influenced by other variables that are not observed in this study, such skepticism, the locus of control, level of education, ethical awareness, independence, Due Professional Care, Self Efficacy.

CONCLUSION

Research conclusions (1) Auditors working professional commitments in KAP in Bandung otherwise good. (2) Auditors experience working in KAP in Bandung otherwise good. (3) Auditor behavior that worked on KAP in Bandung in good konflikdinyatakan situation. (4) Implementation of Professional Ethics Audit by auditors who worked at the firm in Bandung otherwise good. (5) Aditor professional commitment has a significant relationship with the auditor's experience working in the firm in Bandung. (6) Professional commitment does not significantly influence the behavior of auditors in the audit of conflict situations on auditors working at the firm in Bandung. (7) Experience auditor significant effect on the auditor's behavior in conflict situations in KAP in Bandung. (8) Professional commitment auditor significant effect on the application of professional ethics of auditors through the conduct of auditors in the audit of conflict situations on auditors working at the firm in Bandung. (9) Experience auditor significant effect on the application of professional ethics of auditors through the conduct of auditors in the audit of conflict situation in KAP in Bandung. (10) Behavior in conflict situations auditor audits a significant effect on the application of professional ethics of auditors on the auditors who worked at the firm in Bandung. (11) Professional commitment and audit experience a significant effect on the application of professional ethics of auditors through the conduct of auditors in the audit of conflict situations 73.8%.

Based on the findings of this study dalam weakness author gives suggestions as follows Auditors who worked at the firm in Bandung, namely: (1) In the case of Professional Commitment auditor in public accounting firm in Bandung, which auditors need more frequent follow the activities of the organization to maintain its membership in order to have a sense of trust and acceptance of the values and goals of the organization as well as improve quality control more qualified auditor. (2) In terms of experience Auditor on public accounting firm in Bandung, the auditor should be more frequent training and education in order to have a broader knowledge in order memberikanhasil satisfactory and getting trained in each addressing many of the problems it faces, so that auditors have more experience in charge. (3) In terms of behavior of Auditors in Conflict Situations in Public Accounting Firm in Bandung auditors must follow and understand the regulations and professional standards in carrying out their duties in anticipation of a mismatch between the expectations conveyed, so that the auditors in carrying out the task remains in compliance with the regulations and standards of professional auditors , (4) In the case of Auditor Professional Ethics in Public Accounting Firm in Bandung auditor should follow the ethical principles in carrying out their work and use the code of ethics as guidelines and rules for all auditors in fulfilling their professional responsibilities.

For subsequent researchers, namely (1) Subsequent research is needed with larger objects, so the results will be more accurate and can be used as a reference to the interests of the generalization problem (2) Greater need for research on other factors that influence the professional ethics of auditors in order to get the results on conditions more comprehensive than the current penelitian.

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