

JAVANESE CULTURE (LOCAL), RELIGIOSITY IN AUDITOR INDEPENDENCE, AND AUDITEE SATISFACTION

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Abstract

The objectives – the aim of this research is to analyze the influence of religiosity and local culture (Javanese culture) towards auditor independence and to analyze the influence of independence and local culture (Javanese) towards the auditee satisfaction as well as analyzing the auditor independence towards auditee independency.

Design/methodology/approach - in this research, the observed data is auditee which is carried out at KAPs registered with IAPI 2020 with a total of 502 Public Accounting Firms. In this case, the auditee is the director or financial manager who works for the company that has been audited by the accounting firm. Statistical experimental research was conducted using a questionnaire with a sample of auditees in East Java, Central Java, West Java using Amos SEM analysis.

Findings - the Javanese culture (local) has a positive and significant effect on auditor independence, religiosity has a positive and significant effect on auditee satisfaction. Meanwhile, local culture has a positive and significant effect on auditee satisfaction. On the other sides, auditor religiosity has no effect on auditor independence. Similarly, auditor independence which has no effect on auditee satisfaction.

Limitations / Research Implications - this research was conducted in Indonesia, therefore the results are not representative of other countries. The limitations of this research are the surveys only relied on reports of behavior rather than observations, therefore highly susceptible to measurement error.

Practical implications – by considering local culture (Javanese) an auditor can maintain independence, and by maintaining religiosity and local culture (Javanese) will be able to provide auditee satisfaction.

Originality – this research expands the scope of previous studies on auditor independence by measuring auditor independence from the auditee's point of view of religiosity and local culture (Javanese), especially auditors who work in Indonesia which are always inseparable from elements of religiosity and local culture (Javanese)

“ewuh pakewuh” so that this research will make a unique contribution to the field of auditing.

Keywords : *Religiosity, Culture, Independence, Satisfaction*

Introduction

Independence is a critical issue for the auditing profession or is fundamental to auditing [1-6]. Furthermore, independence is regarded as "the bedrock of the public accounting profession" [7]. Cases involving auditor independence at PT. Tiga Pilar Sejahtera Food Tbk (AISA), SNP Finance, and PT. Garuda Indonesia have an impact on public trust in audit quality because auditor independence is the foundation of public trust in financial reporting [8]. The research on independence involves, among other things, study on non-audit advisory services [9-12]. According to [1] and [13], some organizations want low-quality auditors, whereas others prefer high-quality auditors, assuming that high-quality auditors will be more expensive than low-quality auditors. [14] conducted a study using the attributes used by [15]. The results of the analysis showed that client satisfaction was significantly related to four KAP quality attributes, namely previous experience, responsiveness, independence, and commitment of audit firm to audit quality, whereas [15] shows that technical ability, independence, due care, quality, and knowledge of auditors do not have a significant relationship.

Independent auditors are defined as those who are not influenced by what is happening in the client organization or within the audit firm (such as working protocol or company reputation), or at the so-called "meso level," but are influenced by external cultural factors such as those at the so-called "macro level," as well as internal cultural factors at the "micro level," such as those at the so-called "micro level" [16]. Independent thinking cannot be separated from the personal life of an auditor, public life, and development in a variety of ways ranging from policy to everyday life, and the activities of thousands of social organizations to the struggles of indigenous peoples, and it cannot be separated from the influence of religion [17]. There is an increasing recognition that one's spiritual or religious experiences contribute to the quality of one's life [17, 18]. As a result, the religious connotation is a crucial consideration [19]. Because religion serves as a way of life, it has the ability to influence the construction of attitudes that are full of moral values or self-reinforcement in a person's personality [20-23]. In addition to religiosity, a person's personal life is inextricably linked to the influence of culture, which can be found in both the community and the workplace. Developing auditors' moral thinking and conviction in a just world has an impact on their independent behavior when it comes into conflict with client management.

Although the dimensions of organizational culture do not distinguish auditors with different decision-making styles, the findings of this research extend the findings of a relationship between corporate culture and two personal constructs in that the results are supportive of personal constructs related to organizational cultural values, although the findings do not support auditors with different decision-making styles [24]. Various Asian cultures have developed a definition of individuality that places an emphasis on the fundamental relationship that individuals have with one another in terms of caring for others, adjusting to their surroundings, and living in harmony together [25]. In Indonesia, Javanese culture still adheres to the concepts of ewuh pakewuh, elok ora elok (suitable or inappropriate). If this value is placed in the appropriate area, it will undoubtedly be beneficial, but if it is placed in the incorrect portion, it will be detrimental. While this may be seen in Indonesia's bureaucracy, which is still influenced by eastern culture (Javanese) in terms of upholding respect for superiors and ewuh pakewuh, it will manifest itself at work in the shape of attitudes and behavior. The ethnic work culture of the ewuh pakewuh can be both positive and detrimental depending on the situation [26]. In particular, this research is interesting to examine since it is based on research conducted by [15] and [14], both of which investigated the impact of disparities in beliefs of independence on auditee satisfaction

in the auditing profession. Another reason for the interest in this research is that the culture of Southeast Asia, particularly in Indonesia at work, still pays attention to or favors Javanese (local) religiosity and culture, in this case power distance or *ewuh pakewuh* (distance between two people). This research aims to examine independence in terms of Javanese religiosity and culture, which is always "*ewuh pakewuh*," and to determine whether there is an influence of religiosity, Javanese culture, and auditor independence on auditee satisfaction. As a result, this research is considered important for the development of science, particularly in the field of auditing, because it focuses on the attributes of auditor independence from the perspectives of culture and religiosity, which are two thi.

Literature Review and Hypothesis Development

Independence

The independence of an auditor becomes extremely vital when it comes to audit quality [27]. Previous study reveals that auditors confront a significant threat of independence (fear of losing clients) while analyzing information, and are more inclined to advise unmodified audit reports, consistent with client wishes. Auditors who face high litigation risk when evaluating information, on the other hand, indicate failed clients and are more likely to suggest a modified audit report [28], demonstrating that auditee satisfaction cannot be separated from audit quality, while independence has become an important factor in audit quality (Goldman & Barlev, 1974). Meanwhile, [15] noted that audit quality elements such as competence, independence, and proper professional care have no link with increasing auditee satisfaction. Self-improvement through religion [21]. Culture is viewed as a shared knowledge system that results in less variety in individual stimuli perceptions. The self is regarded as a dynamic interpretative framework that shapes an individual's view of their social surroundings [29]. Information about the impossibility of auditor independence in a business organization, the effect of intentional auditor collusion on the client, the structure of the audit relationship within an organization, and the reason for loyalty. Accountants must maintain total independence from clients in order to maintain public trust [30]. Audit quality comes as a result of a balance between two determinants: competence and independence [31]. The absence of auditor independence in the context of Egypt, a developing country, in terms of probable causes that impair independence, that voluntary modifications by auditors to improve quality; this is to locate a trustworthy auditor with a more timely audit opinion. As a result, the search for a credible auditor and a more timely audit opinion has begun. Instead of partner rotation, auditor rotation by practitioners is eventually proposed as a solution to the problem [16]. In the public interest, audit partners must be rotated every seven years in accordance with the IFAC code of ethics, as updated in July 2009 by the Indonesian Institute of Certified Public Accountants, in order to preserve audit quality [32]. The notion of auditor independence, which ensures that sources of financial information are free of competing interests and inherent in global capital markets. This study examines the emphasis on the global Big Audit model, which calls into question the foundation and utility of continued auditor independence [33]. In auditing, verification, and reporting processes, the instrument for measuring variables employs the independence dimension [34].

Javanese Culture

Organizations can learn about environmental issues through culture [35]. Socialization values are crucial in the reproduction of the social value structure [26]. Culture is viewed as a dynamic interpretive structure that molds individual readings of the social

environment as a system of shared knowledge that results in decreased variety in individual interpretations of self-stimulation [29]. Other research provides four variables that help explain cultural differences: individualism, power distance, uncertainty avoidance, and masculinity [36]. The Javanese concept of 'dadi wong' only refers to the economic component. Economic aspects (economic independence, income), culture (social standing, marriage, family life, education, excellent social interactions, meaningful with others), morality/religion (religion, good morals), and psychology must be integrated with dadi wong Jowo ideas (independence, happiness). [37] identified three cultural dimensions that are particularly relevant to the audit profession: 1. how individuals deal with inequalities (e.g., with authority and power), 2. how society deals with uncertainty, and 3. how individuals in a society relate to groups in their society and how those groups, in turn, relate to individuals. According to [37], [29], and the Javanese Concept, the dimensions used by the researcher in this study are social status, authority, social interactions, and power distance.

Javanese culture, auditor independence and auditee satisfaction

The working culture of "ewuh pakewuh" or power distance in Indonesia is an attitude and behavior of feeling reluctant and worried about offending both words and behavior to other people, where the results of this study indicate that the "ewuh pakewuh" is a work culture that contains appreciation from the superior, respect, and seriously carries out the policies [26]. Customer satisfaction has evolved into a vital success factor and an essential component of corporate processes. Meanwhile, because culture is a key aspect of social interaction, it is seen to be an important social influence that has a considerable impact on consumers and how they behave. Customer participation with other people in the customer's business, on the other hand, will impact their view of service quality, particularly during service meetings, because service features are entrenched as intangible and inseparable [38]. The local culture has a tremendous impact on tourism and customer happiness [30]. According to [12], independence has a considerable favorable effect on local cultural performance "ewuh pakewuh" but a bad effect on regional Inspectorate APIP performance.

Hypothesis (H1) that local culture (Javanese) has a positive effect on Auditor Independence.

Hypothesis (H3) that local culture (Javanese) affects auditee satisfaction

Religiosity

[39] states that religion has a different meaning from religiosity, where the rules and obligations refer to the formal aspect which is referred to as a religion, while religiosity is internalized by individuals is based on religious aspects. Religiosity is defined as the extent to which knowledge, belief, practice of worship, in the appreciation of the religion he adheres to. According to [7], the basis for individuals to religiosity consists of five dimensions including belief, worship, experience, religious knowledge, and application effects.

Religiosity, Auditor Independence and Auditee Satisfaction.

According to [34, 40] religiosity can affect the level of auditor independence only when the client's economic condition is weak. The results of the research conducted by [41] indicate that religious values have a positive effect on auditor independence. [42] have conducted research on the role of religiosity on customer satisfaction. They argue that people with high religiosity will view their satisfaction differently when they perceive the service quality of a company. Based on the results of research conducted

[43] on Islamic bank customers, it shows that religiosity has a significant and negative moderating effect on the relationship between service quality and customer satisfaction. This research has revealed the moderating role of religiosity on the relationship between customer satisfaction and service quality in Islamic banks, which to the researcher's knowledge, was ignored in previous research, [18, 36] stated that the results of research related to religiosity show that there is a significant influence either partially or simultaneously between religious variables on satisfaction.

Hypothesis (H2) that auditor religiosity has an influence on auditee satisfaction

Hypothesis (H4) that religiosity has an influence on independence

Auditee Satisfaction

Research conducted by [15] discusses the issues of client satisfaction, audit quality attributes, auditor changes, and controller work experience asking to evaluate public accounting firms based on twelve attributes derived from [44-48]. The results of the research indicate that technical ability, independence, due care, quality, and knowledge of auditors do not have a significant relationship with client satisfaction. [22], shows that satisfaction is a function of people and their environment, and satisfaction is described using an approach described in a model. The model indicates that personal factors influence their thoughts about what will be accepted and environmental conditions can affect their perception of what they will receive and what they have received. Based on the satisfaction definition above, when it is associated with audit implementation, the auditee will get satisfaction if the auditor's performance is good and this satisfaction is influenced by the person receiving the audit service (the client) and the auditor providing the audit service, as well as the environment or condition of the client.

Auditee Independence and Satisfaction

[15] showed that technical ability, independence, due care, quality, and auditors' knowledge did not have a significant relationship with client satisfaction. [14] show that client satisfaction is significantly related to four KAP quality attributes, which are previous experience, responsiveness, independence, and audit firm commitment to audit quality.

Hypothesis (H5) that auditor independence affects auditee satisfaction

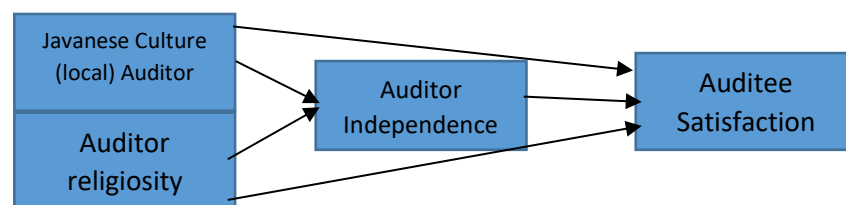


Figure 1. Conceptual Framework

Research Methods

Data Collection, Sample, and Analysis

The process of collecting the information was conducted using a questionnaire. The population of research information is KAP which is registered in IAPI 2020 with a total of 502 Public Accounting Firms, while the data is observed by auditees who work for companies that have been audited by the concerned accounting firm. The data sample of the research was determined using the Purposive Sampling method which uses the Director or financial manager as the criteria. Both of them were asked to fill out a questionnaire as a representative of the company audited by the KAP. Religiosity and Javanese Culture on Auditor Independence and on auditee satisfaction will be

analyzed by using Structural Equation Modeling (SEM). SEM enables to simultaneously conduct the analysis towards the relationship series so that it will provide statistical efficiency[45].

Research Variable

In this research, the dependent variables are auditor independence and auditee satisfaction. To measure the auditor independence variable is based on three dimensions, which are the audit program, verification, and reporting. This variable measurement instrument was developed from the theory proposed by [25, 41], while auditee satisfaction refers to [22] research, showing that satisfaction is a function of people and their environment, and satisfaction is described using an approach which is depicted as a model. The model indicates that personal factors influence their thoughts about what they will receive and environmental conditions can influence their perceptions of what they will receive and what they have received. Based on the definition of satisfaction above when it is associated with audit implementation, the auditee's satisfaction will be obtained if the auditor's performance is good and this satisfaction is influenced by the person who is receiving the audit service (the client) and the auditor who providing the audit service, as well as the environment or condition of the client. The independent variables of this research were Javanese culture and religiosity. This religiosity variable selection is referred to the research conducted by. There are five dimensions that include in religiosity which are belief, worship, experience, religious knowledge, and the effect of the application. Meanwhile, Javanese culture refers to [2, 29, 37], and also the Javanese concept, therefore the dimensions used by the researcher are social status, authority, good social relations, and power distance.

Results and Discussion

Respondent Description

The total population of this research was 502 auditees who were clients of Public Accounting Firms in East Java, Central Java, and West Java, who were able to answer the questionnaire statements and return them to the researchers. In the end, a total of 333 questionnaires were returned to the researchers and will be further processed.

Hypothesis Testing Model

Figure 2 will show the hypothesis model which is used in this research.

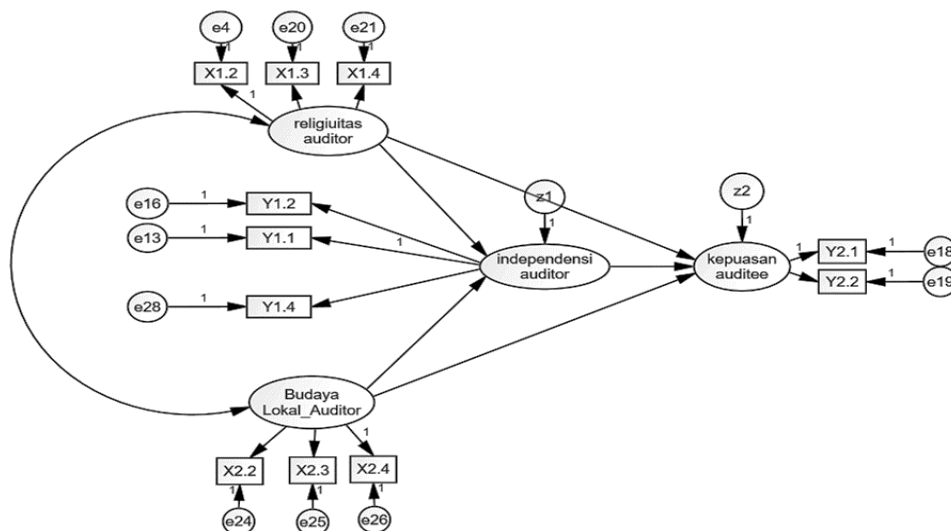


Figure 2. The Full Structural Analysis

The statistical analysis was carried out using SEM to determine the significant level of the relationship between variables which can be seen through the critical ratio (c.r) and the significance probability value contained in each relationship between variables. The output of the research hypothesis testing table is conducted using AMOS and it will form a Regression Weights output' in the following table.

Table 1.

Regression Weights

			Estimate	S.E.	C.R.	P	Label
Auditor Independence	<-- -	religiosity_auditor	,058	,091	,638	,523	par_4
Auditor Independence	<-- -	Auditor local culture	,625	,198	3,159	,002	par_5
Auditee satisfaction	<-- -	Auditor religiosity	1,063	,194	5,473	***	par_1
Auditee satisfaction	<-- -	Auditor_local_culture	,880	,356	2,469	,014	par_2
Auditee satisfaction	<--	Auditor Independence	,050	,489	,103	,918	par_3

Description: *** = 0,00 (P-value is very small and under 0.05)

The P-value is the determinant of the significance effect. Table 1 shows whether the P-value has a significance effect or not. The significance (alpha = α) used is 0.05. If the P-value is less than 0.05 then the hypothesis is accepted. The results of the hypothesis between variables will be shown as follows.

Table 2.

The Feasibility Test

Goodness of Fit Index	Cut off Value	Results	Model Evaluation	Description
Chi-Square (df = 19)	(less than) 30,144	30,752	Good	Because the count chi-square is less than the chi-square table, the smaller the chi-square value, the better the model, which means that there is no difference between the population estimation and the sample Meet the fit criteria so that the overall model can be accepted and is able to confirm that all research manifests reflect both endogenous and exogenous latent contracts
Probability	$\geq 0,05$	0,043	Good	
CMIN/DF	$\leq 2,00$	1,619	Good	
GFI	$\geq 0,90$	0,984	Good	
AGFI	$\geq 0,90$	0,944	Good	
TLI	$\geq 0,90$	0,979	Good	
RMSEA	$\leq 0,08$	0,043	Good	

Description: Hypothesis testing, if the probability value <0.05 and $CR \geq 1.96$ it means that there's an effect.

Hypothesis Testing 1. The effect of local culture (Javanese) on auditor independence. Based on the estimation parameter, the standardized regression weight coefficient value between local culture and auditor independence is 0.625, while the relationship testing between the two variables showed a probability value of 0.002 ($p < 0.05$) therefore it can be concluded that H1 is accepted because local culture has a positive and significant effect on auditor independence. This is reinforced by the results of data processing which shows a probability value of 0.002, which has met the requirements of <0.05 , and a positive direction is seen from the estimate of 0.625, so

that the higher the local culture, the higher the independence of the auditor. This is in line with research conducted by [31] which states that the performance of local culture can affect auditor independence. The findings of this research gave support to the research conducted by [26] which states that "ewuh pakewuh" is a positive form towards superiors who are giving the greatest appreciation, respecting, and seriously carrying out policies. It means that the auditor who carried out his duties will maintain independence in order to maintain audit quality. The positive form of ewuh pakewuh in Java is a manifestation of respect and appreciation for the auditor as an employee in a public accounting firm for all the policies from the leader because in the local culture (Javanese), power distance is still considered by the Javanese community.

Hypothesis Testing 2. The Effect of Religiosity on Auditee Satisfaction. Based on the estimation parameter, the standardized regression weight coefficient between religiosity and auditee satisfaction is 1.063. The relationship test for both variables shows that the probability value is 0.000 ($p < 0.05$) thus H2 was accepted because religiosity had a positive and significant effect on auditee satisfaction. This is reinforced by the results of data processing which shows the probability value is 0.000 which has met the requirements of < 0.05 and the positive direction is seen from the estimate so that the higher the level of auditor religiosity it can increase auditee satisfaction. The results of this research support the research conducted by [35] and [29]. There is a positive relationship which is significant that the auditor's high religiosity value will provide very high satisfaction which indicates better service quality than customers who have a low level of religiosity [43]. Increasing an auditor's religiosity must have high beliefs, worship, experience, religious knowledge, and application effects so that it could provide confidence to the auditee.

Hypothesis Testing 3. The effects of Local Culture (Javanese) on Auditee Satisfaction. Based on the estimated parameter value of the standardized regression weight coefficient between local culture and auditee satisfaction, it was obtained 0.880, the relationship test for both of those variables showed a probability value of 0.014 ($p < 0.05$) thus H3 was accepted because the local culture had a positive and significant effect on auditee satisfaction. This is reinforced by the results of data processing which shows that the probability value is 0.014 which has met the requirements of < 0.05 and the positive direction is seen from the estimate so that the higher the value of the auditor's local culture it can increase the auditee satisfaction. The results of this research support the research which is conducted by [49]. Auditee satisfaction seen from the Javanese culture point of view provides a significant positive contribution. An auditor who works by observing the local culture (Javanese) must have a "ewuh pakewuh" spirit so that it can affect auditee satisfaction. This is due to the role of culture that cannot be avoided since customers expect the service delivery is in accordance with local (Javanese) culture. Culture offers a practical roadmap in service delivery [16].

Hypothesis Testing 4. The Effect of Religiosity on Auditor Independence. Based on the estimated parameter, the value of standardized regression weight coefficient between auditor religiosity and auditor independence is 0.058, the relationship testing for both of two variables shows a probability value of 0.523 ($p > 0.05$) thus H4 is rejected because auditor religiosity has no effect on auditor independence. The probability value of 0.523 does not meet the requirements < 0.05 , so the higher the auditor's religiosity value it cannot increase the auditor's independence. The results of this research contradict the research conducted by [34, 40] Even though they have a high level of religiosity, however, environmental factors will be able to give an influence if it is being faced to culture so that it is easy to drift to make a deviation [9, 30, 34, 40].

Hypothesis Testing 5. The Effect of Auditor Independence on Auditee Satisfaction. Based on the estimated parameter, the value of the standardized regression weight coefficient between auditor independence and auditee satisfaction is 0.050, the relationship test for both of the two variables showed a probability value of 0.918 ($p > 0.05$) thus H5 was rejected because auditor independence had no effect on auditee

satisfaction. The probability value of 0.918 does not meet the requirements <0.05 , so the higher the independence of the auditor, the lower the auditee satisfaction. The results of this research are in line with the research conducted by [15].

Conclusions, Implications and Limitations

This research found that local culture (Javanese) can have a significant influence on auditor independence and can affect auditee satisfaction. The basis measurement for the local culture (Javanese) religiosity refers to [29, 37]. It stated that Javanese culture is very concerned about a person's social status, authority, good social relations with others, and even pay attention to the power distance.

For this reason, the results of this research show that the culture can determine the auditor's independence and auditee satisfaction. However, religiosity has no effect on auditor independence, while religiosity can affect auditee satisfaction. The important role of auditor religiosity and auditor local culture (Javanese) can determine auditee satisfaction. This means that there is a significant or interrelated relationship between these variables. However, auditor independence has no effect on auditee satisfaction.

In addition, this research provides the first implication for auditors to maintain an attitude of independence in order to provide confidence towards the interested parties in the audit results, therefore the auditors are expected to maintain a good local culture (Javanese) in order to be able to resist the wishes of clients that could affect audits quality. Secondly, in the positive sense of Javanese culture, *ewuh pakewuh* will give the public confidence towards the public accounting firm (KAP) because Javanese culture is have great respect or uphold the superiors, respect and appreciates for what has become the policy of the company. Thirdly, the results of this research show that beliefs in religiosity and social status could not explain the religiosity and Javanese culture variables.

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