



Tri Hita Karana Culture as a Moderate Influence of Public Accounting Firm Competition and Machiavellian Personality on the Auditor Independence

Putu Putri Prawitasari^{a*}, I Made Sadha Suardikha^b, Maria Mediatrix Ratna Sari^c,
I Nyoman Wijana Asmara Putra^d

^{a,b,c,d}*Faculty of Economics and Business, University of Udayana, Indonesia*

^a*Email: putriprawitasariputu@gmail.com*

Abstract

Independence is a good attitude or a mental auditor in the audit process whereby the auditor can position itself with its auditee is impartial and can not take sides by the parties concerned about the audit results. This study aims to test empirically about the influence Public Accounting Firm competition and Machiavellian personality with Tri Hita Karana culture as a moderation variable. This study uses primary data, data collected by using the instrument in the form of questionnaire. Sampling method used is nonprobability sampling method with purposive sampling technique. The number of sample in this study was 76 respondents. Data analysis technique using Multiple Regression Analysis and Regression Moderation Analysis. The result of data analysis showed that Public Accounting Firm competition had negative effects on auditor independence, Machiavellian Personality had negative effects on the auditor independence, Tri Hita Karana culture is not able to moderate the influence of Public Accounting Firm competition on auditor independence and Tri Hita Karana Culture may weaken the influence of Machiavellian Personality on auditor independence.

Keywords: Public Accounting Firm competition; Machiavellian personality; Tri Hita Karana Culture and Auditor independence.

* Corresponding author.

1. Introduction

Business competition will increase to face up ASEAN Economic Community (AEC). The enactment of AEC is a big challenge for accountants in Indonesia who force accountants in Indonesia to be able to prepare themselves in the face of competition with accountants from other ASEAN countries. The tightness of business competition, changes in consumer tastes and socio-economic changes bring up business challenges and opportunities (Lina) [1]. The business opportunity of the Public Accounting Firm is currently quite large, supported by the Constitution. Public Accountant Services is needed by the public to audit the financial statements, this opportunity should be utilized by the Public Accountant. Business Challenges Public Accounting Firm occurs because the number of Public Accounting Firm that operates with the diversity of services offered increases, resulting in increasingly intense competition.

Arens and colleagues in [2] noted that increased competition makes the Public Accountants become more difficult to behave in a Professional. Fairly tight competition among auditors resulted in the public accountant's office difficult to get clients, so to get clients, many public accounting firms that loosen criteria in selecting clients. Allowance of the criteria in selecting a client may impose a risk of either accepting or rejecting the client. According to Christiawan [3] a public accountant is not justified in favor of anyone's interests and is obliged to be honest not only to the management and owners of the company, but also to creditors and others who place trust on the trust of public accountants. Auditor independence is central to the integrity of an audit process. When auditors and clients negotiate the discovery of material misstatements in financial statements, this is where auditor independence is required, in fact auditors often find it difficult to maintain an independent mental attitude.

The case of dysfunctional behavior conducted by the auditor, both outside and inside the country, has made the auditor's profession a public spotlight because the auditor is considered to be contributing to misinformation, resulting in large numbers of losers in material losses. Overseas cases include Enron Corporation and Worldcom cases. Enron's case involves many parties, including Enron Corporation's auditor, namely, Public Accounting Firm Arthur Andersen. Public Accounting Firm Arthur Andersen has failed to report the inaccuracy of the accounting system at Enron Corporation (Messier and colleagues) [4]. The same case involved Worldcom and Public Accounting Firm Arthur Andersen that is, doing unhealthy accounting practices to manipulate the company's financial statements. Worldcom has been manipulated by overlapping fixed assets and net income (Messier and colleagues) [4].

The incidents occurring in Indonesia, namely PT.Kimia Farma tbk case, PT Great River International tbk, and PT. Telkom. Another case in Indonesia regarding the Public Company Accounting Oversight Board (PCAOB) or the Supervisory Board of the Public Accountant Company of the United States of America (US) sentenced the Public Accounting Firm Purwanto, Suherman and Surja along with partners Ernst and Young (EY) Indonesia for their proven role in the failure of auditing the financial statements of PT Indosat Tbk in 2011. The Ministry of Finance as the supervisor of the Public Accountant and Public Accountant Office issued a Decree on the Coagulation of Public Accountants' licenses almost every year. Since the Ministry of Finance intensified its oversight in 2002, it was noted that 10 Accounting Firms were suspended for operating licenses. Furthermore, in

2003 it was noted that 5 Public Accountants were coagulated in their operating licenses for violating the Professional Standards of Public Accountants. While in 2005, 2006 2008, and 2009 the Ministry of Finance again announced the coagulation of Public Accountant's license. The phenomenon of irregularities committed by public accountants in Indonesia is quite alarming. This phenomena also occurs in the Public Accounting Firm in the province of Bali. In the province of Bali there were 11 (eleven) Public Accounting Firm, of which 2 Public Accounting Firm had been suspended by the Ministry of Finance for 6 (six) months. The coagulation of this permit is stipulated in Decision Number 325 / KM.1 / 2007 which came into force on May 23, 2007.

The phenomena of cases both domestically and abroad have made the auditor's profession a public spotlight in recent years. In society's view, the current auditor's auditor's weight has been reduced. In the end, the credibility of the auditor was increasingly questionable (Alim and colleagues) [5]. Based on the above case there are several things that can be discussed, that the Public Accounting Firm competition can affect the independence of the auditor.

Rakai and colleagues [6] stated that competition between Public Accounting Firm has no significant influence on auditor independence. he same thing is found in research conducted by Sukamdani [7]. Kasidi's [8] research and Purbowati and colleagues in [9] found that competition among public accountant firms has significant influence on the independence of public accountants. Soegiastuti [10] conducted a study at the Kecamatan Credit Board (BKK / BPR) in Central Java to find relationships and relationships with clients, audit services, inter-office audit and social services. Negative improvements to the auditor's independence in appearance. The same thing also in the research Septyana [11] shows the result of negative auditor competition on independence. Nida [12] states that the competition between public accountant firms positive feelings on independent auditors. in research Purbowati and colleagues [9] that is idealism, audit cost, competition between KAP, and relativism positive orientation to independence.

Another factor that can lead to auditor independence is the Machiavellian personality. The Machiavellian personality is the main characteristic that can affect the organization (Robbins and colleagues) [13]. The results of Richmond's [14] study indicate that a person's level is higher for unethical actions of Machiavellian personality that the higher the dimesor. An auditor who has a tendency for high Machiavellian traits will make it possible to take the necessary actions by a person who will doubt the auditor's independence in a company's auditing.

Purnamasari [15] in his research found that the Machiavellian personality is negatively related to the independence and ethical behavior of auditors. In line with the research of Nida [12] and Darmayanthi and colleagues [16] noted that the Machiavellian personality has a negative effect on auditor independence. Yulianti [17] states that Machiavellian personality and independence have no significant effect on audit quality through independence. Research by Puspitaningrum and colleagues [18] found that it was not proven that auditors with high Machiavellian properties would tend to behave independently. Saitri and colleagues [19] prove that Machiavellian personality has a positive effect on the tendency of ethical attitudes of accounting students and accountants.

The inconsistency of the results of the research motivated the researchers to re-examine the auditor's competition and the Machiavellian personality that influenced auditor independence. Murray [20] explains that in order to reconcile conflicting results a contingency approach is needed to identify other variables that act as mediating variables or moderating variables. In this study using cultural variables as a moderation variable, more specifically is one of the local culture of Bali that is Tri Hita Karana (THK) culture. Agung [21] stated that THK culture actually contains universal values because THK culture is a philosophy of harmonization where in its implementation without recognizing racial, ethnic, hereditary, religious, and exists in all religious teachings in the world so that auditors are assumed to implement the values of the cultural philosophy. The use of THK culture as a moderator variable aims to understand the auditor's understanding of THK to minimize dysfunctional behavior due to auditor competition and the machiavellian personality possessed by an auditor. Reduced dysfunctional behaviors owned by auditors will have implications for increased auditor independence, so that auditors are able to achieve better levels of performance and are capable of producing high quality audits. When the auditor behaves and carries out the obligations within the organization, this is where THK culture serves as a value system that can serve as a guide for the auditor. THK as a moderating variable in this research is also supported by the program of Local Government of Bali Province which organizes Tri Hita Karana Award for government institution, school, hotel, and other educational institution in Bali. (Journal Bali) [22].

2. Literature Review and Hypotheses

2.1 Attribution Theory

According to Fritz Heider as the originator of attribution theory, attribution theory is a theory that explains about one's behavior. Attribution theory explains the process of how we determine causes and motives about one's behavior (Gibson and colleagues) [23]. The cause of this behavior in social perception is better known as dispositional attributions and situational attributions. Internal causes tend to refer to aspects of individual behavior, something already exists in a person such as personal nature, self-perception, character, attitude, ability, and motivation. While external causes are more referring to the environment that affects a person's behavior, such as social conditions, social values, situational pressures, or certain circumstances that will affect the behavior of individuals and views of society (Luthans) [24]. In this study, researchers used attribution theory because researchers will conduct empirical studies to determine the effect of Public Accounting Firm competition as external causes and the personality of machiavellian as internal causes that may affect the independence of auditors. By knowing the attitude of the individual and the pressure of the situation, it can be seen the effect on the behavior taken by the individual against the situation or problems encountered, so as to answer and explain the factors that affect the independence of auditors.

2.2 Public Accounting Firm Competition

According to Big Indonesian Dictionary, competition is an effort to show superiority among individuals or groups conducted by individuals, corporations, countries in a field. This competition is to be able to survive or win the competition in many ways that the company pursues either in a reasonable way or in violation of the rules that should be. Any form of business, not to mention the auditor must have a competitor or a competitor.

According to Hurley and colleagues [25] auditor competition can reduce audit quality. Competition is a factor affecting auditor independence because if accountant as service provider can not fulfill request from client, then the possibility of client move to other public accounting firm. This is what positions the accounting firm on two options, which are still carrying out their duties and functions in accordance with the prevailing rules but lost their clients, or retain clients by violating the rules generally accepted. (Kasidi) [8].

2.3 The Machiavellian Personality

Bass and colleagues [26] in his research explained that high Machiavellian traits can have an impact on someone's manipulative, persuasive, and fraudulent behavior in achieving the ultimate goal. Ghosh and colleagues [27] suggested that individuals with high Machiavellian traits tend to take advantage of the situation to gain personal gain and have more desire to disobey the rules. Machiavellianism is the degree to which an individual maintains an emotional distance, and believes that results are more important than the process (Robbins and colleagues) [13]. Previous research on the influence of machiavellian traits on auditor independence was carried out by Febrina and colleagues [28], Sari and colleagues [29] and Darmayanthi and colleagues [16]. The relationship formed is a negative relationship, which means if an auditor has a machiavellian personality, then it is possible that the auditor will manipulate the audit results for personal interests or client requests that reflect the auditor's low independence. It was also supported by Puspitasari [30] who revealed that in the auditor, if he had a manipulative attitude, public trust in the audit results in the form of opinions would be increasingly doubtful.

2.4 Auditor Independence

Independence is an act of either the act or mental attitude of the auditor during the conduct of the audit whereby the auditor may position himself / herself with his or her auditee impartially and regarded as impartial by the parties concerned with the audit result. Independent means the auditor is not easily influenced. Auditors are not justified in favor of anyone's interests. The auditor is obliged to be honest not only to the management and the owner of the company, but also to the creditor and other parties who put their trust in the work of the auditor (Christiawan) [3]. Independence in auditing means adhering to an impartial view in the conduct of audit testing, evaluation of audits, and preparation of audit reports (Arens and colleagues) [31]. The auditor is intellectually honest, free of obligations to his clients, and has no interest in the client either to management or to owners (IAI 2001: Section 220) [32]. Carey and colleagues [33] define auditor independence from the integrity sessions and their relationship with the accountant's opinion on the financial statements.

2.5 Tri Hita Karana Culture

Luthans [24] reveals that culture is a knowledge in which people use experience to produce an attitude of self and social behavior. Cultures that exist in a region or a country turned out to have an influence on the organizational culture residing in the country. According to Apriliani and colleagues [34] organizational culture affects ethical decision-making of auditors. Culture becomes one of the variables studied, more specifically is one of the local culture of Bali that is Tri Hita Karana (THK) culture. THK is the actualization of one's behavior.

especially in Bali which is absorbed in the organization. The THK concept is a harmonization of relationships that is always guarded by Balinese Hindus which includes parahyangan (human relations with God), pawongan (human relations), and palemahan (human relations with the environment). therefore, THK concept that developed in Bali, is a cultural concept that is rooted in religious teachings (Riana) [35]. The concept of parahyangan when associated with one's independence is a moral incentive for the individual to always be honest, considering facts and the existence of objectively impartial considerations in the auditor's self in formulating and expressing his opinion, sincerely and sincerely to maintain an independent attitude. The concept of pawongan sees humans as being equal before God. Leaders who understand the concept of pawongan will foster humanist relations, harmonious, and maintain togetherness among workers both internally and externally. Humanistic, harmonious, and togetherness attitudes can be realized if each individual in a shared life by organizing themselves to make themselves as structural ideal humans (Ariyanto) [36]. If associated with auditor independence this concept cannot be separated from the process of cooperation, initiative, and hard work of all auditors based on harmonization and togetherness. This hard work will encourage auditor performance to be better by maintaining independence. Palemahan is a concept that is related to the harmonious relationship between humans and the surrounding natural environment. THK dimension of the field of weakness is related to the physical aspects of the environment around us (Suardikha) [37]. This dimension is associated with the activities of companies that should pay attention to the natural environment. The Palemahan concept considers that auditors must not damage or encourage damage. to the environment. If it is associated with auditor independence, the concept of palemahan will become a work process spirit that always prioritizes benefits, effectiveness, and sustainability.

The assumption used by individuals in Bali in this research is the belief in the THK teaching as a guideline for the life of Balinese people, where in daily running the work is based on THK teaching which is believed able to stabilize the individual to control dysfunctional behavior due to auditor competition and Machiavellian personality owned by auditor.

2.6 The Influence of Public Accounting Firm Competition on Auditor Independence

According to Fritz Heider [38] the originator of attribution theory, attribution theory is a theory that explains about one's behavior. Attribution theory explains the process of how we determine the causes and motives of a person. The existence of certain circumstances or situations such as auditor competition can affect auditor independence. Kasidi's research [8] and Purbowati and colleagues [9] found that competition among public accounting firms has a significant effect on the independence of public accountants. According to Wijayanti [39] states that competition between public accounting firms and professionalism influences the independence of public accountants in Semarang. According to Anggraita and colleagues [40], the higher the level of market concentration is related to the increasing audit quality. This indicates the high competition of audit services market in Indonesia caused the decrease of audit quality. Septyana [11] finds that the level of intense competition, can undermine the independence of auditors. This means that the level of intense competition can cause auditor solidarity to decline, and to maintain the auditor's clients tend to follow the client's demand which results in an independent damage to an auditor. The same thing was also conveyed in the study of Abu Bakar and colleagues [41], Soegiastuti [42], and Mahayani and colleagues [43], found that auditor competition

variables have a negative influence on auditor independence, meaning that the higher the auditor's competition will reduce the level of auditor independence. Then the proposed hypothesis is.

H1 . Public Accounting Firm competition negatively affects the independence of auditor

2.7 The Influence of Machiavellian Personality on Auditor Independence

Attribution theory explains that there are behaviors related to attitudes and characteristics of individuals, it can be said that just look at the behavior will be known attitudes or characteristics of the person and can also predict the behavior of a person in the face of certain situations. The cause of this behavior in social perception is better known as dispositional attributions and situational attributions. Internal causes tend to refer to aspects of individual behavior, something already exists in a person such as personal nature, self-perception, character, attitude, ability, and motivation. The Machiavellian personality of the auditor is an internal cause that may affect the auditor's independence.

The Machiavellian personality is a negative trait because it ignores the importance of integrity and honesty in achieving goals. Individuals who have high Machiavellian properties seek to exploit circumstances to gain personal gain and tend to disobey rules (Ghosh and colleagues) [27]. Based on the above explanation states that the Machiavellian personality has an influence on the independence of auditors. Results Purnamasari [15] and Sari and colleagues [29] found that the Machiavellian personality is negatively related to the independence and ethical behavior of auditors. This means that auditors who have a high Machiavellian personality will tend to agree more on irregularities to independence and tend to behave unethically. In line with this, research conducted by Puspitasari [30], Nida [12], and Darmayanthi and colleagues [16] found that Machiavellian properties have a negative influence on auditor independence. This means the lower the Machiavellian properties of the auditor, the auditor's independence will increase. Then the proposed hypothesis is.

H2. The Machiavellian personality negatively affects the independence of the auditor.

2.8 Tri Hita Karana Culture Moderates the Relationship of Public Accounting Firm Competition on Auditor Independence

Independence Auditor competition can provide an opportunity for auditors to have dysfunctional behavior by ignoring independence. The Tri Hita Karana culture is expected to be able to link these conditions which will create a harmony. With the awareness of the three relations in the teachings of Tri Hita Karana then the auditors will perform actions in accordance with its function. Adiputra [44] states that Tri Hita Karana's values are believed by the auditor as the main capital process of their life principle as individuals who always see themselves and their environment as a system controlled by equilibrium value, and manifested in behavioral form. Values that are born from the philosophy of Tri Hita Karana form the attitude of mental and behavior of human resources of Hindu society in Bali to the growth and significant performance (Gunawan) [45]. When the auditor behaves and performs obligations within the organization, this is where Tri Hita Karana's culture plays a value system that can serve as a guide for the auditor. Then the proposed hypothesis is.

H3. Tri Hita Karana culture weakens the influence of Public Accounting Firm competition on auditor independence.

2.9 Tri Hita Karana Moderates the Relationship of Machiavellian Personality to Auditor Independence

The study of Richmond [14] shows that a person's tendency is higher to perform unethical actions if the Machiavellian personality is higher. An auditor who has a high Machiavellian tendency to perform actions that violate the rules of professional ethics leads to dysfunctional behavior that will doubt the auditor's independence in auditing a company. Tri Hita Karana culture is in line with the teachings of Karmaphala, which is a teaching that directs people to always do good. The teachings of Karmaphala emphasize the causality relationship between results and deeds, so that if they behave dysfunctionally by manipulating information and performance measures, they will not get good results (Yudastri) [46]. Auditor's position is very dilemmatic where they are required to fulfill the client's desire so that it tends to manipulate and fraudulent to the audited financial statements, but on the one hand auditor's action can violate professional ethics as a reference of an auditor's work. This can make auditors unable to withstand the pressure of the client, causing their independence to weaken. Related to the Machiavellian personality, Tri Hita Karana culture that prioritizes harmonization of relationship, will certainly encourage the auditor to act in accordance with norms, rules and procedures specified in each activity. Tri Hita Karana culture is a culture that originates in religious teachings and can be used as a value for the auditor in carrying out his obligations and behaving. Tri Hita Karana's culture that emphasizes the harmony between the good relationship of human relationship with God, human relationships, and human relationships with the environment can reduce the dysfunctional behavior caused by the Machiavellian properties owned by auditors in auditing financial statements. So even though the auditor has a dilemma, the auditor will continue to implement it as a reference in carrying out his obligations. Adiputra [44] stated that the use of Tri Hita Karana variable in Gunawan [45] and Saputra [47] as organizational culture have positive and significant influence on auditor performance and independence. Then the proposed hypothesis is:

H4. Tri Hita Karana culture weakens the influence of Machiavellian personality on auditor independence

3. Research Methods

This study uses primary data, data collected by using the instrument in the form of questionnaires, related to the independence of auditors. Respondent in this research is auditor at Public Accounting Firm in Bali Province. Population in this research is all auditor in Public Accountant Firm of Bali Province which still active operate in accordance with condition in field, with criterion have enough technical ability, with education level minimum diploma3 . The number of auditors working on Public Accounting Firm in Bali Province 2017 is 84 auditors. Determination of the sample used is by nonprobability sampling method and purposive sampling technique. The sample selection criteria are:

- 1.) auditors who work and are still active in the public accounting firm in Bali at least one year in the field (not on 1 Public Accounting Firm only),
- 2.) auditors who become the main members, middle members, and young members in accordance with the

criteria in the Bylaws of the Indonesian Institute of Accountants Chapter VII Article 11 of 2014.

The number of samples in this study according to sample selection criteria is 76. The questionnaire of this research using Likert scale 1 through 4. Likert scale is used in order to facilitate the respondents to choose alternative answers. Based on the number of questionnaires sent to the respondents, only 59 returned questionnaires and 57 questionnaires were returned and can be used. Before doing the analysis, firstly tested the validity and reliability. In addition, classic assumption tests such as normality, heteroscedasticity and multicollinearity tests were performed. Hypothesis testing is done by performing multiple linear regression analysis and moderation regression test (MRA). The form of multiple linear regression equation as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e \dots\dots\dots(1)$$

Moderation regression model in this research are:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_1 \cdot X_3 + \beta_5 X_2 \cdot X_3 + e \dots\dots\dots(2)$$

Information:

Y = Auditor Independence

α = Constants

β_1 - β_5 = Regression coefficient

X_1 = Accounting Public Firm competition

X_2 = Machiavellian personality

X_3 = Tri Hita Karana Culture

$X_1 X_3$ = Interaction between Accounting Public Firm competition and Tri Hita Karana culture

$X_2 X_3$ = Interaction between Machiavellian personality and Tri Hita Karana culture

e = Error

Dependent variable of this research is Independence. Independence is measured by instruments adopted from Syantika [48] research that have been modified as needed, with indicators that are (1) independence in fact and in appearance of personal influence, (2) external influences, and (3) internal influences. Independent variables in this study are Auditor Competition and Machiavellian Personality. Public Accounting Firm Competition is measured using a modified questionnaire from Mahayani and colleagues [43]. Auditor competition variables use indicators: (1) high level of competition, (2) deviation of code of ethics standard, (3) control from supervise to assistant. The Machiavellian personality were measured using modified questionnaires as needed according to

Mahayani and colleagues [43] studies. Variable Machiavellian personality use 5 indicators: (1) work honestly, (2) adhere to the code of ethics and professional standards, (3) give priority to personal interests and advantages, (4) opportunity to do bad, (5) special relationship. The moderating variable in this study is Tri Hita Karana Culture. This moderation variable was measured by a questionnaire adopted from the Suardikha [37] study, measured by three indicators, namely (1) parahyangan, (2) pawongan, and (3) palemahan, each consisting of eight items modified as necessary to fit the context this study, with 8 points statement.

4. Results and Discussion

4.1 General Description of the Respondent

This study uses a unit of analysis in the form of perceptions of respondents on the variables studied. The analysis conducted using answers from respondents as many as 57 questionnaires. Questionnaires were distributed to Public Accounting Firm auditors in Bali Province. The rate of return of the questionnaire is shown in Table 1.

Table 1: Rate of Questionnaire Return

Information	Total
Questionnaire distributed	76
The non-return questionnaire	(17)
Questionnaire returned	59
Incomplete questionnaire	(2)
Back and usable questionnaire	57
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Response rate	
	$59/76 \times 100\% = 77,63\%$
Usable response rate	
	$57/76 \times 100\% = 75\%$

Table 1 shows that questionnaires were sent as many as 76 questionnaires. The questionnaire returned as many as 59 questionnaires or amounting to (77,63%) and questionnaires that can be used as many as 57 questionnaires or by 75%. Respondents used in this study include auditors in KAP Bali Province.

4.2 Characteristics of Respondents

Characteristics of the respondents in this study were gender, age, level of education, position and experience of auditing while working at Public Accounting Firm. In gender characteristics, it shows that women dominate the proportion of Public Accounting Firm auditor samples in Bali Province. Characteristics of the respondent's age

indicate the level of maturity and emotional level of an individual. Based on existing data from Public Accounting Firm auditors in Bali Province who have sufficient maturity level in decision making in terms of age. The majority of respondents are 20-30 years old. Judging from the characteristics of the last level of education that dominate is the respondents with bachelor education level. Characteristics based on audit experience in the respondent's field, showed that the majority of respondents had worked for 1 to 2 years not only at 1 Public Accounting Firm. Based on the characteristics of respondents based on the position used as an indicator to determine the position, job description, and auditor responsibilities in Public Accounting Firm dominated by junior auditors. Characteristics of Respondents by IAI Membership is dominated by Young Members. The characteristics of respondents who participated in this study are shown in Table 2.

Table 2: Characteristics of Respondents

Information	Measure	Total	Percentage
Gender	Male	21	36,84%
	Female	36	63,16%
	Total	57	100%
Age	20 - 30 years	50	87,72%
	31-40 years	4	7,02%
	> 40 years	3	5,26%
	Total	57	100%
Level of eeducation	Diploma	3	5,26%
	Bachelor	44	77,19%
	Master	10	17,55%
	Total	57	21,40%
Audit experience	1-2 years	42	73,68%
	2-3 years	9	15,79%
	> 3 years	6	10,53%
	Total	57	100%
Position on Public Accounting Firm	Junior Auditor	41	71,93%
	Senior Auditor	14	24,56%
	Supervisor	2	3,51%
	Total	57	100%
Membership of the Indonesian Accountants Association	Young Members	41	71,92%
	Middle Members	13	22,80%
	Main Members	3	5,28%
	Total	57	100%

Source: processed data (2018)

4.3 Test Instruments

4.3.1 Pilot Test

The pilot test was conducted on 30 respondents, namely auditors at KAP Bali Province. Pilot test results are

presented in Table 3.

Table 3: Pilot Test Results

No	Variable Research	Item Statement	Validity Test	Reability Test
			Correlation Coefficient	Cronbach's Alpha
1.	Public Accounting Firm Competition (X1)	X _{1.1}	0,813	0,916
		X _{1.2}	0,667	
		X _{1.3}	0,894	
		X _{1.4}	0,924	
		X _{1.5}	0,729	
		X _{1.6}	0,620	
		X _{1.7}	0,846	
		X _{1.8}	0,819	
2.	Machiavellian Personality (X2)	X _{2.1}	0,797	0,93
		X _{2.2}	0,787	
		X _{2.3}	0,870	
		X _{2.4}	0,821	
		X _{2.5}	0,843	
		X _{2.6}	0,806	
		X _{2.7}	0,732	
		X _{2.8}	0,886	
3.	Tri Hita Karana Culture (X3)	X _{3.1}	0,909	0,962
		X _{3.2}	0,739	
		X _{3.3}	0,872	
		X _{3.4}	0,944	
		X _{3.5}	0,924	
		X _{3.6}	0,903	
		X _{3.7}	0,909	
		X _{3.8}	0,906	
4.	Independence (Y)	Y _{.1}	0,832	0,937
		Y _{.2}	0,770	
		Y _{.3}	0,750	
		Y _{.4}	0,904	
		Y _{.5}	0,781	
		Y _{.6}	0,834	
		Y _{.7}	0,842	
		Y _{.8}	0,788	
		Y _{.9}	0,837	

Source: processed data (2018)

Based on Table 3 the results of the instrument validity test on the thirty-three items on the questionnaire showed

a correlation coefficient greater than 0.30, then all questionnaire items were declared valid. The reliability test results in Table 3 show that all variables have Cronbach Alpha values greater than 0.70. So it can be interpreted that the instruments used in this study pass the test of reliability. Because the instrument has passed the pilot test or questionnaire used in this study valid and reliable then the instrument is feasible to be used as a data gathering tool in research conducted.

4.3.2 Validity test

Table 4: Validity Test

No	Research Variable	Item Statement	Correlation Coefficient	Information
1.	Public Accounting Firm Competition (X1)	X _{1,1}	0,818	Valid
		X _{1,2}	0,738	Valid
		X _{1,3}	0,894	Valid
		X _{1,4}	0,904	Valid
		X _{1,5}	0,732	Valid
		X _{1,6}	0,638	Valid
		X _{1,7}	0,809	Valid
		X _{1,8}	0,832	Valid
2.	Machiavellian personality (X2)	X _{2,1}	0,754	Valid
		X _{2,2}	0,833	Valid
		X _{2,3}	0,815	Valid
		X _{2,4}	0,816	Valid
		X _{2,5}	0,839	Valid
		X _{2,6}	0,772	Valid
		X _{2,7}	0,754	Valid
		X _{2,8}	0,902	Valid
3.	Tri Hita Karana Culture (X3)	X _{3,1}	0,874	Valid
		X _{3,2}	0,668	Valid
		X _{3,3}	0,846	Valid
		X _{3,4}	0,902	Valid
		X _{3,5}	0,893	Valid
		X _{3,6}	0,887	Valid
		X _{3,7}	0,877	Valid
		X _{3,8}	0,854	Valid
4.	Independence (Y)	Y _{.1}	0,819	Valid
		Y _{.2}	0,742	Valid
No	Research Variable	Y _{.3}	0,803	Valid
		Y _{.4}	0,888	Valid
		Y _{.5}	0,754	Valid
		Y _{.6}	0,822	Valid
		Y _{.7}	0,810	Valid
		Y _{.8}	0,859	Valid
		Y _{.9}	0,878	Valid

Source: processed data (2018)

Validity test is done to measure the validity of a questionnaire. Validity test in this study uses correlation coefficients between scores where the correlation must be positive and > 0.3. The recapitulation of the validity test results from each statement item is presented in table 4 .Based on the results of the instrument validity test in Table 4 shows the overall correlation coefficient has a value higher than 0.3. For this reason, it can be

concluded that the research instrument is valid.

4.3.3 Reliability Test

Reliability testing is done to test the consistency of respondents' answers to all statement items used. A questionnaire is said to be reliable or reliable if someone's answer to the statement is consistent or stable over time. Reliability testing in this study uses Cronbach Alpha, if the Cronbach Alpha coefficient is > 0.70, the instrument can be said to be reliable or reliable (Ghozali) [49].

Table 5: Reability Test

No	Variable	Cronbach Alpha Coefficient	Information
1.	Public Accounting Firm Competition	0,919	Reliabel
2.	Machiavellian Personality	0,926	Reliabel
3.	Tri Hita Karana Culture	0,946	Reliabel
4.	Auditor Independence	0,939	Reliabel

Source: processed data (2018)

Based on the results of reliability test in Table 5 shows that all variables have Cronbach Alpha value greater than 0.70. So it can be concluded that the instrument used in this study has qualified reliability.

4.4 Classic Assumption Test

4.4.1 Normality Test

Normality test aims to test whether in the regression model, disruptive or residual variables have a normal distribution. In this study the normality test is done by using the Kolmogorov-Smirnov test. A data is said to have a normal distribution if the value of Asymp. Sig. (2-tailed) greater than 0.05. The results of the normality test are presented at Table 6.

Table 6: Normality Test Results

No	Model	Kolmogorov-Smirnov Z	Asymp.Sig
1.	$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$	0,050	0,200
2.	$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 (X_1 \cdot X_3) + \beta_5 (X_2 \cdot X_3) + e$	0,070	0,200

Source: processed data (2018)

Based on Table 6, that Asimp value. Sig (2-tailed) of the normality test is equal to 0.200 greater than $\alpha = 0.05$. This means that the variables used in the study have been normally distributed.

4.4.2 Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model there is residual variance inequality, one observation to another observation (Ghozali) [49].

Heteroscedasticity can be identified through the Glesjer test, which is by regressing the absolute residual value of the model estimated on the independent variable. If the significance probability of each independent variable is > 0.05 , it can be concluded that there is no heteroscedasticity in the regression model (Ghozali) [49].

Table 7: Heteroscedasticity Test Results

No	Model	Variable	t	Sig.
1.	$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$	X_1	-1,787	0,080
		X_2	1,944	0,057
2	$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 (X_1 \cdot X_3) + \beta_5 (X_2 \cdot X_3) + e$	X_1	-1,567	0,123
		X_2	-0,239	0,812
		X_3	-1,141	0,259
		$X_1 \cdot X_3$	1,862	0,068
		$X_2 \cdot X_3$	0,843	0,403

Source: processed data (2018)

Based on Table 7 it can be concluded that the value of significance of each variable on both regression models exceeds 0.05. This shows that both regression models are free from symptoms of heterokedastisitas.

4.4.3 Multicollinearity test

Multicollinearity test aims to test whether in the regression model found the correlation between independent variables. To detect the presence or absence of multicollinearity in the regression model can be seen in the tolerance and variance inflation factor (VIF) values.

If the tolerance value is greater than 10% or VIF is less than 10, then there is no multicollinearity. Multicollinearity test results can be seen in Table 8.

Table 8: Multicollinearity Test Results

No	Model	Variable	Collinearity Diagnostics	
			Tolerance	VIF
1	$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$	X ₁	0,686	1,457
		X ₂	0,686	1,457
		X ₁	0,869	1,151
2	$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 (X_1 \cdot X_3) + \beta_5 (X_2 \cdot X_3) + e$	X ₂	0,862	1,160
		X ₃	0,834	1,199
		X ₁ ·X ₃	0,947	1,056
		X ₂ ·X ₃	0,968	1,033

Source: Data processed, 2018

Based on Table 8 it can be concluded that the tolerance value of each variable is above 10% (0.10) and the VIF value is below 10. This explains that the regression of both models does not occur multicollinearity.

4.5 Descriptive statistics

Descriptive statistics in this study are presented to provide information about the characteristics of research variables. Descriptive statistics in this study are presented to provide information about the characteristics of research variables, including the minimum value, maximum value, mean value and standard deviation. Descriptive statistical test results are presented in Table 9.

Table 9: Descriptive statistics

Variable	Total Sample	Minimum Value	Maximum Value	Mean	Standard Deviation
Public Accounting Firm Competition	57	8,00	29,53	14,7605	6,36729
Machiavellian Personality	57	8,00	29,76	14,4205	6,48540
Tri Hita Karana Culture	57	8,00	30,34	23,4791	6,80414
Auditor Independence	57	11,73	34,25	26,5349	7,37723

Source: processed data (2018)

Based on Table 9 it can be explained, as follows:

1) Based on Table 9 it can be concluded that the number of observations (N) of this study amounted to 57. Public Accounting Firm Competition with a minimum value of 8.00, the maximum value of 29.53 and the mean of 14.7605. The standard deviation of Public Accounting Firm competition is 6.36729. This means that based on

the results of descriptive statistical test occurs differences in the value of Public Accounting Firm competition that has been studied to the average value of 6.36729.

2) The minimum value of Machiavellian personality is 8.00 and the maximum value is 29.76. The mean value of Machiavellian properties is 14.4205, which means that the average auditor is sufficiently machiavellian. The standard deviation value is 6.48540. This indicates that there is a difference in the value of the Machiavellian personality studied to the average value of 6.48540.

3) The Tri Hita Karana culture has a minimum value of 8.00 means that a maximum of 30.34. The mean value of 14.4205, the average perception of cultural understanding owned auditors studied that pertained enough. Tri Hita Karana standard deviation value of 6,48540. This indicates that there is a difference in cultural values studied to the average value of 6.48540.

4) Independence of auditors with an mean value of which means that the independence of each auditor registered in KAP in the Province of Bali averaged 26.5349. The average score of 26,5349 indicates that the independence of each auditor listed in KAP in Bali Province is sufficient. The standard deviation of auditor independence is 7.37723. This means that based on the results of statistical test descriptive differences in value of auditor independence has been studied to the average value of 7.37723.

4.6 Multiple Linear Regression Test Result

Multiple linear regression analysis to know the independent variable only on one independent variable with moderator variable, also to know the average of variable at independent variable. Technical analysis for Public Accounting Firm competition and Machiavellian personality on independent auditors.

Table 10: Results of Multiple Linear Regression Analysis

Variabel	Unstandardized		Standardized Coefficient		t	Sig
	B	Std. Error	Beta			
Constant	43,004	1,368			31,429	0,000
X ₁	-0,677	0,094	-0,584		-7,195	0,000
X ₂	-0,449	0,092	-0,395		-4,866	0,000
R _{square} : 0,756						
F _{hitung} : 83,517						
Sig. F _{hitung} : 0,000						

Source: Processed data (2018)

Based on Table 10 we can make the following regression equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e \dots \dots \dots (3)$$

$$Y = 43,004 - 0,677X_1 - 0,449X_2 \dots \dots \dots (4)$$

Interpretation of the above equation is as follows:

(1) If the value of constant (α) of 43.004 means that if the variable of Public Accounting Firm competition (X1) and Machiavellian (X2) is stated constant at 0, then the auditor independence value (Y) is 43.004.

(2) The regression coefficient (β) on the auditor's competition variable (X1) is -0.677. The negative value of regression coefficient means that if Public Accounting Firm competition (X1) increases by one unit, the auditor independence (Y) will decrease by 0.677 units.

(3) The regression coefficient (β) on the Machiavellian (X2) properties variable is -0.449. The negative value of regression coefficient means that if the Machiavellian (X2) personality increases by one unit, the auditor independence (Y) will decrease by 0.449 units.

Table 10 shows that the calculated F value obtained is 83.517 with a significance of 0.000. This significance is smaller than Alpha ($\alpha = 0.05$) then the regression model has fulfilled the precondition of the accuracy of the regression function.

The coefficient of determination used in multiple linear regression analysis is Rsquare value. The analysis results show the value of 0.756. This means that the changes occurring in the auditor's independence can be explained by the Public Accounting Firm competition and the Machiavellian personality of 75.6 percent, while the remaining 24.4 percent is explained by other factors not tested in this study. Based on the F test conducted in Table 10, the resulting F value of 83.517 with a significance of 0.000 ($<\alpha = 0.05$) which means that this research model is feasible to be used to verify the hypothesis formed or in other words fit model.

According to Table 10, the Public Accounting Firm competition variable has a t-count of -7.195 and its significance value is 0.000 (<0.05) which means H0 is rejected and H1 is accepted. This proves that the variable of Public Accounting Firm competition has negative effect on auditor independence.

This means that the higher the Public Accounting Firm competition the lower the auditor's independence.

The Machiavellian personality has t-count of -4.866 and its significance value is 0.000 (<0.05) which means H0 is rejected and H2 is accepted.

This proves that the Machiavellian personality variable negatively affect the independence of the auditor.

This means that the higher the Machiavellian personality of the auditor the lower the auditor's independence.

4.7 Moderated Regression Analysis (MRA) Test Results

Table 11: The result of moderation regression analysis

Variabel	Unstandardized		Standardized Coefficient		t	Sig
	B	Std. Error	Beta			
Constant	38,831	7,256			5,351	0,000
X ₁	-1,103	0,267	-0,952		-4,131	0,000
X ₂	0,176	0,263	0,155		0,67	0,506
X ₃	0,182	0,307	0,168		0,593	0,556
X ₁ *X ₃	0,023	0,013	0,306		1,78	0,081
X ₂ *X ₃	-0,033	0,014	-0,423		-2,454	0,018
Adjusted R _{square} : 0,770						
F _{hitung} : 38,551						
Sig. F _{hitung} : 0,000						

Source: Processed data 2018

The regression equation resulting from the moderation regression model in this study are:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4 (X_1.X_3) + \beta_5 (X_2.X_3) + e \dots\dots\dots (5)$$

$$Y = 38,831-1,103X_1 + 0,176X_2 + 0,182X_3 + 0,023 (X_1.X_3) +0,033 (X_2.X_3) \dots\dots\dots (6)$$

The result of comparison between equation (4) and equation (6) shows the difference. The difference is indicated by the regression coefficient of the Public Accounting Firm competition variable in equation (4) is negative (-) while in equation (6) is positive (+). This difference is evidence that Tri Hita Karana's cultural variables are quasi moderators (Ghozali) [49].

The coefficient of determination used in moderation regression analysis is Adjusted Rsquare value. The analysis results show the value of 0.770. This means that changes in auditor independence can be explained by Public Accounting Firm competition, Machiavellian personality, Tri Hita Karana Culture as moderator, interaction between Public Accounting Firm competition and Tri Hita Karana Culture and Machiavellian and Tri Hita Karana Culture interaction by 77 percent, while the remaining 23 percent explained by other factors not tested in this study. Based on the F test conducted in Table 11, the resulting F value of 38,551 with a significance of 0,000 which means that this research model is feasible to be used to verify the hypothesis formed or in other words fit model.

Based on Table 11, the moderation variable in THK culture has t count of 1.78 and its significance value is 0.081 (> 0.05) which means H0 is accepted and H3 is rejected. This proves that THK culture does not moderate the influence of auditor competition on auditor independence.

Based on Table 11, the moderating variable on THK culture has tcount of -2.454 and its significance value is 0.018 (<0.05) which means H0 is rejected and H4 accepted. This proves that THK culture moderates the influence of Machiavellian personality on auditor independence. Viewed from β_4 with negative value, it means that the influence of Machiavellian personality accompanied by adequate understanding of Tri Hita Karana Culture can decrease the negative influence of Machiavellian personality on auditor independence.

5. Conclusions and Recommendations

- 1) Competition of Public Accounting Firm negatively affect the independence of auditors. This shows that the higher the competition faced by the Public Accounting Firm, the auditor's independence will decrease.
- 2) The Machiavellian personality negatively affects auditor independence. This shows that the higher the Machiavellian nature of the auditor, the auditor's independence will decrease.
- 3) Tri Hita Karana's Culture does not moderate the influence of competition in the Public Accounting Firm on auditor independence. This shows that the Tri Hita Karana culture has no influence on the relationship of auditor competition with auditor independence.
- 4) Tri Hita Karana's culture weakens the influence of Machiavellian properties on auditor independence. This shows that the more adequate understanding of Tri Hita Karana culture conducted by the auditor, the lower the influence of Machiavellian nature on auditor independence.

Based on research results and research conclusions, it can be submitted suggestions as follows:

- 1) Supervisors or Public Accounting Firm leaders are required to address the problems that occur so that auditors can maintain their independence. Auditors are required to keep or improve independence amidst increasingly high auditor competition. The existence of auditor competition that is in accordance with the code of ethics and can be used to improve the ability of auditors by hard skills and soft skills, and to improve their professionalism in work.
- 2) In terms of Machiavellian personality, directing to supervisors or Public Accounting Firm leaders in the recruitment process needs to pay attention to the company's vision and mission. Appropriate recruitment process capable of auditors that suits the needs of the company, can be able to minimize auditors who have Machiavellian properties. The supervision process can also minimize the Machiavellian personality which justifies various ways to achieve goals, which allows the auditor to perform dysfunctional behavior. The auditor retains independence by not manipulating the results or findings of the audit both for personal problems and client requests, because it reflects the low independence of an auditor.
- 3.) The results showed that the Tri Hita Karana Culture was able to reduce the Machiavellian personality of independent auditors. The cultural value of Tri Hita Karana is able to harmonize the Machiavellian

personality owned by the auditor, the auditor of the independent auditor. For that choose for factors that can be used to improve the aspects of harmony and harmony in the behavior of auditors.

- 4.) The results of this study indicate that the moderation between Tri Hita Karana culture and the competition of Public Accountant Firm on auditor independence is not moderator but is an intervening, antecedent, or predictor (independent). For further research to test the truth of Tri Hita Karana to independent auditor. In addition, for further research, other variables can be used which are able to moderate auditor auditors to independent auditors. This research can use different respondents, such as internal auditors, BPK auditors, and BPKP auditors.

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