

COMMITMENT, SENSITIVITY ETHICS, AND INDEPENDENCE OF AUDITOR

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Abstract

This research is aimed to know the effect of commitment, sensitivity ethics in behavior and experiences to the independence of auditor. The sample of this research is taken from the auditors who work in accounting firms in Yogyakarta. The collected data are analyzed by using regression. The result of this research shows that commitment has a positive significant relationship with the independence of auditor. Furthermore a positive significant relationship is showed between sensitivity ethics in behavior and experiences to independence of auditor.

Keywords: *Auditing, commitment, sensitivity ethics in behavior and experience, independence of auditor.*

Abstrak

Penelitian ini bertujuan untuk melihat hubungan antara komitmen, sensitivitas etik terhadap perilaku dan pengalaman, terhadap independensi auditor. Sampel penelitian adalah auditor yang bekerja di kantor akuntan publik di Yogyakarta. Data yang terkumpul dianalisis menggunakan regresi. Penelitian menunjukkan bahwa komitmen mempunyai hubungan positif dan signifikan terhadap independensi auditor. Selain itu, hasil penelitian menunjukkan terdapat hubungan positif antara sensitivitas etik dan pengalaman terhadap independensi auditor.

Kata kunci: *Auditing, komitmen, sensitivitas etik terhadap perilaku dan pengalaman, independensi auditor.*

INTRODUCTION

Auditing is the process to gather and evaluate evidence of economic event assertions to assure the quality of the standard in those assertions by establishing and communicating the result to interested users (Boynton & Kell, 1995). For the auditor, the direct problem in auditing process is detection risk. Inherent and control risks are the risks that come from the client. Besides, detection risk is the risk that comes from the auditor himself or herself. So that in gathering, obtaining, and evaluating the evidence, auditor should have independence to optimize the result and the established criteria to meet the efficiency and effectiveness in the financial statement and the per-

formance of the company and minimize the detection risk. Independence is important in gathering and evaluating evidence in the auditing process.

Based on Arens and Loebbecke (2005), one of the reliable information is based on the independence of auditor in doing auditing process. It is stated that as the media to overcome unreliable information in taking decision, the auditor should find a method that can give assurance, that the information is reliable to be used. Then, once again the independence of an auditor is compulsory.

Based on Trisnaningsih (2007), in her journal, it is stated about the independence of auditors, the profession of public accountants in Indonesia is regulated by a professional

code of ethics. In Indonesia professional code of ethics is known as the Ethical Code of Indonesian Accountants or Kode Etik Akuntan Indonesia. Article 1 paragraph 2 of the Ethical Code of Indonesian Accountants stated that each member must maintain the integrity, objectivity and independence in performing their duties. Auditors, who maintain the integrity, will act honestly and decisively in considering the facts, regardless of personal interests. Auditor who maintains objectivity, will act fairly regardless of pressure and demand from a particular party or personal interests. Auditors, who uphold their independence, will not be affected by any factors that originate from outside in considering the fact that is encountered during the examination. In addition to the ethical code, the public will be able to assess the extent to which an auditor has been working in accordance with the ethical standards set by the professional.

Based on Libby (1995), besides independence is needed an auditor should be able to implement ability, knowledge and experiences to run a well-qualified auditing process. The work of auditor will be determined by the behavior of the auditor. The behavior will be seen from the commitment to the organization and the motivation to increase the quality of the work. Commitment is important to maintain work based on the personal perspective. Commitment can help the employee to define the understanding, behavior and attitude toward the work in an organization or company. Based on the research conducted by Muthuveloo and Rose (2005), commitment is the employee level of attachment to some aspect of work.

Besides commitment, auditor must have ability to consider the ethics and behavior in auditing process by acclaiming the occurred ethics problems for instances the failures and deviation that auditor can make. AICPA has required that the auditors train their professional sensitivities and moral consideration in their whole activities in auditing. This can be useful for professionals to gain and increase their experience value in auditing. To train the sensitivity, the auditor should

consider the ethics problem in his/her job. The sensitivity is the beginning step to determine the ethics decision process. The sensitivity in this research is limited on the behavior and experience. It is used to consider that behavior and experience have relationship with independence of the auditors. After the explanation above, the research is aimed to test whether there is a relationship between commitments and sensitivity ethics to the independence of auditor.

LITERATURE REVIEW AND HYPOTHESES FORMULATION

Auditor Independence

Auditing is the process to gather and evaluate evidence of economic event assertions to assure the quality of the standard in those assertions, establish and communicate the result to interested users. The American Accounting Association defines Auditing as a systematic process of objectively obtaining and evaluating the accounts or financial records of a governmental, business, or other entity based on the established criteria. While auditing focuses largely on financial information, the process also may involve examination of non-financial documents that reveal information about a business conduct. The general purpose of auditing process is producing audit report that used to express opinions and statements to the users, and then it will be the benchmark for the financial statement user in using and reading the financial statements.

Auditor also considers the risk of material misstatement. The risks are called audit risks and they are consisted of inherent risk, control risk, and detection risk. Based on Boynton and Kell (1995) audit does not guarantee that the financial statements are free from material misstatement, there is a possibility that the financial statements may contain misstatement that remain undetected by the auditor. The auditor should make decision based on the evidence of client's inherent and control risks, then the auditor uses audit risk model to make decisions about audit evidence to minimize the detection risk. Low detection

risk means that there is a low probability that the auditor's direct test toward an assertion will fail to detect a material misstatement. Thus, auditor can control detection risk by using professional judgment to make decision about which audit procedures that need to be performed, when to perform audit procedures, when to extend of audit procedures, and who will perform audit procedures.

Independence is important in gathering and evaluating evidence in the auditing process. Based on Arens and Loebbecke (2005), one of the reliable information is based on the independence of auditor in doing auditing process. It is stated that as the media to overcome unreliable information in taking decision, the auditor should find a method that can give assurance, that the information is reliable to be used. The compulsory way in getting reliable information is by getting help from independent people to do verification like searching and auditing. Handled by a trained accountant, an audit process and the auditor's report provide additional assurance to the users of financial statements that the information is presented in the financial statements is accurate, and can help the companies to assess their performance and their compliance with applicable regulations. Then, once again the independence of an auditor is compulsory.

Based on Trisnarningsih (2007), in her journal, it is stated about the independence of auditors, the profession of public accountants in Indonesia is regulated by a professional code of ethics. In Indonesia professional code of ethics is known as the Ethical Code of Indonesian Accountants or Kode Etik Akuntan Indonesia. Article 1 paragraph 2 of the Ethical Code of Indonesian Accountants stated that each member must maintain the integrity, objectivity and independence in performing their duties. Auditors, who maintain the integrity, will act honestly and decisively in considering the facts, regardless of personal interests. Auditor who maintains objectivity, will act fairly regardless of pressure and demand from a particular party or personal interests. Auditors, who uphold their independence, will not be affected by any factors that

originate from outside in considering the fact that is encountered during the examination. In addition to the ethical code, the public will be able to assess the extent to which an auditor has been working in accordance with the ethical standards set by the professional.

Based on Boynton and Kell (1995) there are three aspects of auditor independence. The first is independence in fact. It means that auditor is being honest in considering facts that he or she face in auditing process. Then, perceived independence or independence in appearance is independence based on the other point of view that related with the auditor. Then, the last is independence based on ability point of view. It measures whether the auditor has capability and ability in running the audit process or not. Bapepam also published the regulation No.VIII.A.2 about auditor independence in giving audit service in equity market. The rule is about the explanation of the policy that already governed in Act No. 67 Regulations No. 8 Year 1995 about equity market. It is stated that "In doing activity in equity market, the supported profession of equity market should give opinion or independence measurement." The purpose of the regulation is to increase the quality of financial reports to be transparent and reliable. Auditor should give opinion to increase the quality of the financial statement and gather the evidence to be evaluated to define that the financial statement and the internal control of the company is provided and implemented in accordance to the Standard Operational Procedures or SOP.

Commitment

Commitment is an employee level of attachment to some aspect of work (Muthuveloo & Rose, 2005). The other word, commitment is the promise within personal that force to work hard and be responsible to achieve something. Commitment can help the employee to define the understanding, behavior and attitude toward the work in an organization or company. Srimulyani (2009) stated that commitment can be defined into three kinds. They are work or

job commitment, career or professional commitment, and organizational commitment.

Work or job commitment is the level of commitment that the employees are involved in the job and do the job based on the position. Baruch (1998) in Muthuveloo and Rose (2005) stated that work commitment refers to neither to the organization nor to one's career, but to the employment itself. Morrow (1999) stated that work or job commitment is the behavior of the employees which is in accordance with their career responsibility. So that high level of career commitment indicates that he or she has high needs and expectations toward the organization where he/she works, and he/she will be more motivated when his/her goal is achieved. Then, the commitment is based on the character of the employee that comes from within the employee.

Career or professional commitment is one of the factors that can influence the work of the employee. Muthuveloo and Rose (2005) stated that career commitment refers to identification of his/her occupation and his/her involvement. It will influence not only their working passion, but also their working satisfaction. This can be bad for the organization when the level of career or professional commitment is low. It can make the employee's turnover increase sharply. Of course, the organization will bear high expense to hire and train new employee.

Mathis and Jackson (2005) defined organizational commitment as the level of the employees in accepting the purposes of the company or organization and having desire to work and live with the organization. Thus, the employees are having loyalty to the company or organization and work hard for the improvement and the growth of the company. These are called as the employment commitment. It is said that developing and maintaining commitment for the employee is important to be done by the owner of organization, because the members of the organization that have high commitment will continue the association with the current organization, and at the same time, the members of organization

will eagerly do the works in the name of organization and give positive contribution toward the achievement of organization's purposes.

Commitment and Auditor's Independence

Based on Libby (1995), besides independence is needed an auditor should be able to implement ability, knowledge and experiences to run a well-qualified auditing process. The work of auditor will be determined by the behavior of the auditor. The behavior will be seen from the commitment to the organization and the motivation to increase the quality of the work. Commitment is important to maintain work based on the personal perspective. Commitment can help the employee to define the understanding, behavior and attitude toward the work in an organization or company.

Audit independence is an absence of interests that create an unacceptable risk of material bias with respect to the reliability of financial statements (Elliot & Jacobson, 2011). In doing the professional responsibility, auditor should understand the principles of public service business and bring high integrity, objectivity, and independency. Auditor should be consistent in taking decision in doing investigation.

Basically, the purpose of audit independence is to improve the cost-effectiveness of the capital markets. Materiality has to be considered within this context, and an auditor's independence should be considered material if it presents a risk of impaired objectivity and an impairment of such dimension that the objective reasonably can be assumed to affect the outcome of the audit. The Independence Standards Board (ISB) has put the conceptual framework for auditor's independence in its point of view. Planning decisions have been made, and a project director has been engaged. Based on McGrath, Siegel, Dunfee, Glazer and Jaenicke (2001), the model for standard makers is based on three key steps: (1) Identify threats to the auditor's independence and analyze their significance, (2) Evaluate the effectiveness of potential safeguards, including restrictions, and (3) Determine an accept-

able level of independence risk—the risk that the auditor’s independence will be compromised. The goal of independency is to support user’s reliance on the financial reporting process and to enhance capital market efficiency. ISB found that the benefit of auditor’s independence is producing unbiased audit decisions. If standards slightly reduce the independence risk but carry unintended consequences that can harm the quality of financial reporting or capital market efficiency, it means that they do not serve the public interest. So, unbiased audit decision is a series of audit process that objectively done and based on the predetermined procedures in obtaining, evaluating, and assessing evidences.

Mathis and Jackson (2005) mentioned that employees are having loyalty to the company or organization and willing to work eagerly for the improvement and the growth of the company. Employees that have high commitment will try their best to continue their association with the current organization, and at the same time, the members of organization will eagerly do the works in the name of organization and give positive contribution toward the achievement of organization’s purposes. In order to do that, the employees should have loyalty to the company or organization and work hard for the improvement and the growth of the company. As auditors who work in accounting firm, they will try to develop and give positive contribution and create positive reputation for their work place. So, they will act professionally and try to be independent in doing the audit process.

Then, the hypothesis will be;

H1: There is a positive relationship between the commitments and auditor’s independence

Sensitivity Ethics and Independence of Auditor

Besides commitment, auditor must have ability to consider the ethics and behavior in auditing process by acclaiming the occurred ethics problems for instances the failures and deviation that auditor can make. AICPA has required that the auditors train their professional

sensitivities and moral consideration in their whole activities in auditing. This can be useful for professionals to gain and increase their experience value in auditing. To train the sensitivity, the auditor should consider the ethics problem in his/her job. The sensitivity is the beginning step to determine the ethics decision process. The sensitivity in this research is limited on the behavior and experience. It is used to consider that behavior and experience have relationship with independence of the auditors.

Sensitivity ethics is the ability to consider and recognize the basic nature of decision. Sensitivity ethics is also the ability to measure the problem based on the related ethic. Aziza, Salim and Andi (2008) stated that accounting ethics focuses on terms of decision-making ability and ethical behavior. Ethics has close relation to morality and current value. Accountant has to be independent in providing information about financial position and maintain the quality without any objection and based on the current situation. Auditor should implement standard and support the purpose of professional norm in professional commitment. High commitment will reflect high level of sensitivity ethics to the problems related to professional ethics. So, sensitivity ethics is the ability to consider the basic element of ethic in making decision.

Based on Aziza’s (2008), ethics has definition to act ethically. Then, based on Boynton and Kell (1995) ethics consists of morality principles and standards. In this research, researchers will use behavior and experience as the sensitivity ethic in auditing process.

Behavior is part of personality instead of unique aspects, character, and beliefs. Behavior is the nature of all-kinds creature in this world. Behavior is influenced by the environment and can be changed as stated by Pelaez (n.d), in his article entitle “Applied Behavior Analysis in the Classroom”. Behavior of an organism is influenced by the organism interaction with its environment that is characterized by its environment and the time length it spent in the environment. In psychological term, behavior is considered as having no meaning, being not led by other people and

behavior is the most basic human action. According to moral values, human behavior may also depend on the common, usual, unusual, acceptable or unacceptable behavior of others. In biological term, the definition of behavior is the action of an organism that changes its relationship to its environment. Behavior provides outputs from the organism to the environment. Generally, organisms with more complex nervous systems have a greater capacity to learn new responses and thus adjust their behavior. Behaviors can be either innate or learned. Then, there is possibility that human behavior may to make behavior adjustment.

Human behavior is different between each person and can be developed. Based on Dompke (2001) at his journal "Human Behavior Representation (HBR) Technology", behaviour is attributable to differences in the person's characteristics, to differences in the situation and/or to the interplay of both. It is also stated that human behaviour are a change from one state into another state (physically and/or mentally), goal-oriented (but not necessary in a one to one relation), a reaction to an external observable stimulus or to an internal covert stimulus. Behavior has three interrelated components: a cognitive, a psycho-motor and a socio-affective component (Dompke, 2001).

Besides behavior, another aspect of sensitivity ethic is experience. There are many definitions of experience. Experience is a general concept that comprises knowledge. The other definition is the skill in or observation of something. And the other one, it is some event gained through involvement in or exposure to that thing or event. The concept of experience generally refers to know-how or procedural knowledge. Haby (2011), from the article of "The Importance of Experience and Being Respected" stated that experience can be good and bad based on the life that person lives in. Life is a continuous chain of experiences that are both good and bad but both help us to live a more educated and productive life. Experience is the key element to be successful at a job or getting a more desired job. Haby also stated that the importance of experience is to

create the personality of people. Choices and experiences help to create the personality.

H2: There is a positive relationship between the sensitivity ethics, in behavior and experiences, and independence of auditor.

RESEARCH METHOD

Research Object, Population and Sampling Method

The objectives of this research are to identify the variables shown in the theoretical framework and collect the data by spreading questionnaires to targeted respondents. This chapter will consists of introduction, research object, type and the source of data, data collection technique, research variables, operational definition and variables measurement, research model, analytical data processing, and research hypothesis testing. All individuals or groups who become the research object are called population. Mustafa (1998) also stated that individuals are called population when they are becoming the object for research. Based on the definition, the population of this research is the staffs or auditors who work in accounting firm or Kantor Akuntan Publik (KAP) and the sample will be taken in Yogyakarta. Then, the total of questionnaires that will be spread is the same with the number of the auditors who work in Kantor Akuntan Public or accounting firm in Yogyakarta.

Sample is a part of the population. In this research, researchers use simple random sampling, the method that randomly sampling that gives all of member in population the same and unlimited opportunity to be chosen as sample (Indriantoro & Supomo, 2002). Based on several sources, the total population of auditors in accounting firms in Yogyakarta is 150 auditors. The sampling measurement is determined by using the Slovin formulation (Umar, 2005):

$$n = \frac{N}{1 + Ne^2}$$

Where:

n : SampleSize

N : Population Size

e : Error Tolerance (in this research, researcher uses $e = 5\%$ (Amirin (2011) stated the best standard of error tolerance for social sciences is 5% .)

Then, the calculation will be:

$$\frac{150}{1 + 150 \times 0.05^2} = 109$$

Thus, based on the calculation above, the minimum amount of sample size is 109 respondents.

Data Collection Technique

In this research, the researchers use questionnaire as the data collection technique. The questionnaires are spread by the researcher directly and lost questionnaire is not expected to happen. The questionnaires will be spread to all auditors who work in accounting firm in Yogyakarta. The amount of spread questionnaire is as much as the number of auditors in Yogyakarta. The researchers use questionnaire as the data collection technique because this method enable the sample to directly answer the questions. Before spreading the questionnaires, the researchers assure that the components of the questionnaires have already been selected. It should contain the respondent's name, age, gender, education, length of time working in accounting firm, the number of auditing or accounting trainings they had done, and it will have 26 total questions about commitment, sensitivity ethics in behavior and experience, and auditor's independence.

Independent Variables

Commitment

Based on Srimulyani (2009), commitment can be measured into three kinds. They are work/job commitment, career/professional commitment, and organizational commitment. Based on Mathis and Jackson (2005) commitment is a condition where employees are having loyalty to the company or organization and work hard for the improvement and the growth of the company. It will measure audi-

tor's commitment to be loyal to accounting firm and his effort to improve the accounting firm's quality in doing auditing process.

Sensitivity Ethics in Behavior and Experience

Based on Aziza et al. (2008), accounting ethics focuses on the kinds of decision-making ability and ethical behavior. This variable will measure whether the auditor has good behavior in doing the job or not and his competency by having experiences through training.

Dependent Variable

Independence of Auditor

Auditor's independence is an absence of interests that create an unacceptable risk of material bias with respect to the reliability of financial statements (Elliot & Jacobson, 2011). If auditor able to be independent, he will have professional code of ethics as the standard of profession, be objective in gathering and evaluate evidence, and have unwritten standard in doing auditing. Auditor's independence can be measured by eight items of question.

Analytical Method

Before the researcher starts the data processing and analysis, data's validity and reliability must be tested to assure that the respondents answer the questionnaire seriously. The tests that need to be done are test of validity and test of reliability. Analytical method in this research is based on the developed hypothesis. This research will use regression analysis.

RESULT AND DISCUSSION

General Research Explanation

The data collection method used in this research is questionnaires. In this case, the researcher chooses auditors who work in accounting firm in Yogyakarta. Researchers can conclude that the questionnaires which have already been spread are 115. There are 2 of those numbers did not completely fill. The completed questionnaires which are filled completely are 113. The result of proper data collected will be shown as follows:

Table 1: Respondent Classification Based on Gender

Gender	Amount	Percentage
Male	60	53,10
Female	53	46,90
Amount	113	100

Table 2: Respondent Classification Based on Age

Age	Total Amount	Percentage
21-30	52	46.02%
31-40	33	29.20%
>41	28	24.78%
Total Amount	113	100

Table 3: Respondent Classification Based on Educational Level

Educational Level	Total Amount	Percentage
S1	89	78.76%
S2	24	21.24%
S3	0	0
Total Amount	113	100

Table 4: Respondent Classification Based on Time Length Work in Accounting Firm as Auditor

Length	Total Amount	Percentage
1-5 years	72	63.72%
5-10 years	41	39.28%
>10 years	0	0
Total Amount	113	100

Table 5: Respondent Classification Based on Number of Training Followed

Number of Training	Total Amount	Percentage
1	58	51.33%
2	21	18.58%
3	21	18.58%
>3	13	11.51%
Total Amount	113	100

Quality Data Testing

Validity Testing

Validity test by using *SPSS 18.0 software* is conducted by seeing the correlation coefficient

number (R_{xy}) that states the relationship between the question score with the total score (*item-total correlation*). If the r value $>$ r table, the question is valid and vice versa.

Table 6: Result of Validity Test Variable Commitment

Variables	R Table	R Value	Note
Commitment			
C1	0.404	0.459	Valid
C2	0.404	0.734	Valid
C3	0.404	0.697	Valid
C4	0.404	0.755	Valid
C5	0.404	0.507	Valid
C6	0.404	0.425	Valid
C7	0.404	0.413	Valid
C8	0.404	0.519	Valid
C9	0.404	0.607	Valid

Table 7: Result of Validity Test Variable Sensitivity Ethic

Variables	R Table	R Value	Note
Sensitivity Ethics in Behavior and Experiences			
SBE1	0.404	0.526	Valid
SBE2	0.404	0.452	Valid
SBE3	0.404	0.693	Valid
SBE4	0.404	0.755	Valid
SBE5	0.404	0.593	Valid
SBE6	0.404	0.493	Valid
SBE 7	0.404	0.573	Valid
SBE8	0.404	0.678	Valid
SBE9	0.404	0.407	Valid

Table 8: Result of Validity Test Variable Auditor’s Independence

Variables	R Table	R Value	Note
Auditor’s independence			
AI1	0.404	0.462	Valid
AI2	0.404	0.600	Valid
AI3	0.404	0.473	Valid
AI4	0.404	0.680	Valid
AI5	0.404	0.605	Valid
AI6	0.404	0.583	Valid
AI7	0.404	0.677	Valid
AI8	0.404	0.693	Valid

Table9: Result of Reliability Test

Variable	Cronbach Alpha	Critical Value	Note
Commitment	0.794	0.60	Reliable
Sensitivity Ethics in Behavior and Experiences	0.793	0.60	Reliable
Auditor’s independence	0.834	0.60	Reliable

From the table above, the entire question instruments of commitment, sensitivity ethics in behavior and experiences, and auditor’s independence are valid and can be used in this research. The next test will be reliability test.

Reliability Testing

Reliability test is a test with a purpose to know how far the measurement is consistency. It is used twice or more with the same situation/case indication and the results are the same. Reliability test is useful to determine the reliability of the research instrument. An instrument can have high trust level of consistency if the result from instrument testing shows consistent result. For testing the reliability of the construct, the data can be obtained by calculating the Cronbach Alpha for each item in the variable. If a construct has a value that is more than 0.60, it

means that the construct is reliable. The result of the research from the *SPSS 18.0* is shown as Table 9 a bove.

Hypotheses Testing

H₁: There is a positive relationship between the commitments and auditor’s independence.

The data is processed by using regression from *SPSS 18.0* and the result is presented in table 10. Based on table 10, the significant value (P Value) is .000. This result can define that commitment has positive influence to auditor’s independence. The R square is 0.461, and it shows that the influence of commitment to auditor’s independence is as much as 46.1%. Commitment can increase the auditor’s independence. It also has value in coefficient β 0.679, and then it means coefficient $\beta \geq 0$. With this data, researchers can conclude

that the first hypothesis; commitment positively influences the auditor’s independence, is proven and accepted.

The result is in accordance with the journal from Mathis and Jackson (2005), it mentioned that employees are having loyalty to the company or organization and willing to work eagerly for the improvement and the growth of the company. Employees that have high commitment will try their best to continue their association with the current organization, and at the same time, the members of organization will eagerly do the works in the name of organization and give positive contribution toward the achievement of organization’s purposes. In order to do that, the employees should have loyalty to the company or organization and work hard for the improvement and the growth of the company. As auditors who work in accounting firm, they will try to develop and give positive contribution and create positive reputation for their work place. So, they will act professionally and try to be independent in doing the audit process.

H₂: There is a positive relationship between the sensitivity ethics, in behavior and experiences, and auditor’s independence.

After conducting the test toward the data, based on table 11, the significant value (P Value) is .000 and less than α , which has value .05. Same with the result above, the result of significant value (P Value) is less than α . This result can define that sensitivity ethics in be-

havior and experiences has positive influence to auditor’s independence. The R square is 0.504; it shows that the influence of commitment to the auditor’s independence is as much as 50.4%. The standard coefficient value is β 0.710, and it means that coefficient $\beta \geq 0$. It means that sensitivity ethics in behavior and experiences can increase the auditor’s independence. With this data, researcher can conclude that the second hypothesis; sensitivity ethics in behavior and experiences positively influences the auditor’s independence, is proven and accepted.

From the test, researcher can conclude that the second hypothesis (H₂) which represents positive influence of sensitivity ethics toward auditor’s independence is supported or proven. Sensitivity ethic is the ability to consider and recognize the basic nature of decision. Aziza et al., (2008) stated that accounting ethics focus on decision-making ability and ethical behavior; furthermore accountant should be independent in providing information about financial statement and maintain the quality without any objection and based on the current situation. So, sensitivity ethics has high contribution in independency. Auditor’s independence is an absence of interests that create an unacceptable risk of material bias with respect to the reliability of financial statements, (Elliot and Jacobson, 2011. Behavior and experience are needed to have high sensitivity ethics value to increase the value of auditor’s independency.

Table 10: Result of Hypotheses Regression

Model	Unstd. Coefficients		Std. Coefficients	T	Std Error	P value
	B	Std. Error	Beta			
	(Constant) Commitment	1.136 0.744	.377 .076			

Table 11: Result of Hypotheses Regression

Model	Unstd. Coefficients		Std. Coefficients	T	Std Error	P value
	B	Std. Error	Beta			
	(Constant) Sensitivity ethics	.572 .844	.399 .084			

This result is in accordance with Ariyanto (2010). He stated that sensitivity ethics has positive and significant influence to auditor external's productivity. This research concludes that professional ethics can influence the auditor's works. The understanding of ethical codes or auditor ethics will influence auditor's behavior and attitude in doing audit process and in being responsible to keep the quality of the work to be objective and independent.

CONCLUSION

Researchers can conclude that the first hypothesis; commitment positively influences the auditor's independence, is proven and accepted. Auditor, who works in accounting firm, will try to develop and give positive contribution to their work place and create positive reputation to their work place. So, they will act professionally and try to be independent in doing the audit process.

This result can define that sensitivity ethics in behavior and experiences has positive influence to auditor's independence. So, sensitivity ethics become the one that can influence the auditor's independence. Behavior and experience are needed to have high sensitivity ethics value to increase the value of auditor's independence.

By reading this research, the researchers expect that readers or users will have good understanding about commitment, sensitivity ethics, and especially auditor's independence. This research is conducted to increase the value of auditor's independence and improve their performance to be objective in evaluating the evidences and assertion. Auditor's independence is essential in auditing process. After knowing that commitment and sensitivity ethics in behavior and experiences are important in increasing the value of auditor's independence, the users can implement the result to increase the personal or the employees' ability by measuring commitment and sensitivity ethics in behavior and experiences. Commitment and sensitivity ethics are also the essential components to increase the auditor's working capability. Commitment can increase

the value of personal ability in doing something that can be contributed positively toward their career, work/job, and also the organization. Commitment is a promise from someone because of loving to have the job or working in that organization, because commitment is the promise within personal that force himself to work hard and be responsible to achieve something. In accordance to commitment, sensitivity ethics is also important to maintain the quality without any objection and measure the problem from accounting ethics point of view. And to measure the problem, it needs professional behavior well-trained and well-experienced auditor. So, new or junior auditors should learn from the experienced one and manage their behavior in working place to be professional auditor.

There are some limitations that appear in the process of the research. The sample used in this research consists of 113 auditors that collected only in Yogyakarta. In the data collection, instrument used by the researcher is questionnaire, and it limits the description of perceived or opinion from the auditors toward the auditor's independence. Measurement scale used in this research is interval scale, and this scale is not appropriate to show the actual measurement. The respondents are from external auditors that work in accounting firm.

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