

THE INFLUENCE OF INTERNAL LOCUS OF CONTROL ON ETHICAL BEHAVIOR WITH WORK-LIFE BALANCE AS MODERATING VARIABLE

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ABSTRAK

Perilaku etis yaitu sikap dan tindakan seseorang yang cocok dengan norma-norma sosial di masyarakat umum karena berhubungan dengan perbuatan yang baik, benar, memberi manfaat dan tidak merugikan. Perilaku etis auditor dapat mempengaruhi kepercayaan dan kredibilitas publik. Oleh karena itu, auditor dalam menjalankan tugasnya harus mematuhi etika yang berlaku dan mampu mengendalikan dirinya agar terhindar dari masalah yang berkaitan dengan perilaku tidak etis. Penelitian ini dilakukan guna mengetahui kemampuan work-life balance dalam memoderasi pengaruh internal locus of control pada perilaku etis auditor. Penelitian ini dilakukan pada auditor Kantor Akuntan Publik terdaftar di Bali. Menggunakan metode sampel jenuh dan pengumpulan data menggunakan kuesioner. Pengujian hipotesis menggunakan PLS. Hasil analisis menunjukkan bahwa work-life balance mampu memoderasi pengaruh internal locus of control pada perilaku etis auditor. Ketika seorang auditor merasa memiliki pengendalian diri yang disertai dengan work-life balance, maka hal tersebut memberikan dorongan bagi auditor untuk menghindari pelanggaran etika. Penelitian ini berkontribusi memberikan sumbangan pemikiran yang menjadi bahan pertimbangan bagi auditor untuk berfokus pada factor penyebab munculnya perilaku etis dan tidak etis, sehingga dalam mengambil keputusan auditor bisa memilih dan memilah perilaku etis dan tidak etis.

Kata Kunci: Tempat kendali internal; perilaku etis; keseimbangan kehidupan kerja.

ABSTRACT

Ethical behavior, namely the attitudes and actions of a person who are in accordance with social norms in the general community because they are related to actions that are good, right, provide benefits and do no harm. The auditor's ethical behavior can affect public trust and credibility. Therefore, the auditor in carrying out his duties must comply with applicable ethics and be able to control himself in order to avoid problems related to unethical behavior. This research was conducted to determine the ability of work-life balance in moderating the effect of internal locus of control on the ethical behavior of auditors. This research was conducted at the auditors of a registered Public Accounting Firm in Bali. Saturated sample method and data collection by questionnaire was used. Hypothesis testing using PLS. The results show that work-life balance is able to moderate effect of internal locus of control on the auditor's ethical behavior. When an auditor feels that he has self-control accompanied by a work-life balance, this gives encouragement to the auditor to avoid ethical violations. This research contributes to the contribution of thought which is taken into consideration for the auditor to focus on the factors causing the emergence of ethical and unethical behavior, so that in making decisions the auditor can choose and sort out ethical and unethical behavior.

Keywords: Internal locus of control; ethical behavior; work-life balance.

1. INTRODUCTION

Background

Ethical behavior is a person's attitude behavior that is accepted in social norms because it relates to actions that are good, right, beneficial and not harmful. This ethical behavior is very useful for personal interests and for interacting in a social environment. Auditor profession is closely related to ethical issues. The ethical behavior of auditors can affect public trust and credibility. The auditor acts as a provider of information for business people by providing an opinion.

Opinions taken of course have an impact on other people. Therefore, ethical behavior is very important to avoid problems related to ethics. An auditor usually faces ethical issues related to his integrity such as committing fraud, bribery, and issuing inappropriate reports. These problems are serious violations of the principles and ethical standards of the auditing profession, where the ethics code provides guidance for auditors to defend themselves from temptation when in a difficult decision.

Cases of ethical violations in companies in Indonesia have occurred several times. One of them is the ethical violation case of PT Asuransi Jiwasraya, which occurred in 2018, where PricewaterHouseCooper (PwC) gave an unqualified opinion on the consolidated financial statements of 2016. Net profit of Jiwasraya is included in the audited financial statements and signed by PwC auditors on March 15, 2017, it shows net profit in 2016 was IDR 1.7 trillion. Meanwhile, Jiwasraya's net profit according to its 2015 audited financial report was Rp. 1.06 trillion. On October 10, 2018, Jiwasraya announced that it was unable to pay the Saving Plan policy claim that was due in the amount of IDR 802 billion. A week later, Rini Soemarno, who served as Minister of State for SOEs, reported allegations of fraud in the management of Jiwasraya's investments. In this case, it resulted in state losses of 13.7 billion. Another case is the case of PT. Garuda Indonesia regarding the negligence of Public Accountant in auditing the financial statement and resulted in the sanction of the Financial Professional Development Center. Financial statements were audited by Kasner Sirumapea. Previously, financial statements of Garuda Indonesia were controversial. This was triggered by the refusal of two commissioners, Dony Oskaria & Chairul Tanjung to sign the approval of the 2018 financial report results (www.cnnindonesia.com).

Along with the development of the era, an auditor will face a heavy burden to maintain the business. To realize ethical behavior, it is necessary to have an attitude towards behavior and control behavior, with these two factors influencing behavior as internal factors. Ethical theory describes factors that effect a person's behavior including personal factors, situational factors, and stimulating factors (Adekoya et. al, (2020)). One of these factors can be represented by internal locus of control and work-life balance variables. Locus of control refers to the tendency to place the perception of an event or outcome in an individual's life whether as a result of himself or because of help from sources outside himself in which he himself has very little role, such as luck, destiny, or help. other people (Bienek (2014)) Locus of control is a personality variable that shows an individual's belief whether he is able to control his destiny or not. Dewi & Rasmini (2019) also argues that people with internal locus of control is responsible to the results of his actions. People who have internal locus of control are more aware of the relationship between their behavior and the results of their actions.

Therefore, Research conducted by (Suhakim (2020); Riyana et. al (2021); Abdul & Tinangon (2019); Wicaksono (2019)) found internal locus of control influence on ethics, meaning that people who has a high level of internal locus of control The higher the value, the better the ethical behavior. However, contrary to research conducted by Devi & Ramantha (2017) found ethical behavior is not affected by locus of control, meaning that auditor who has an internal locus of control has doubts about himself and shows that the auditor does not have a pure internal locus of control so his decisions are still influenced by external factors.

Another factor that has an external influence is work-life balance, with a balance between life and work, it makes it easier for someone to make choices in behavior. An auditor is required to complete work on time and of course this becomes the pressure and workload faced by an

auditor in his activities for a certain period of time (Rezkyanti & Fitriawan (2020)). This tends to make the auditor focus more on work so that he ignores his personal and family life. Work-life balance, the ability to balance between work and life. Berk & Gundogmus (2018) who examined the effect work life balance on accounting ethics and found that there was an effect of work-life balance and ethical behavior. Suhakim's research (2020) states work-life balance gives an effect on ethical behavior where somebody who has a balance of life will be able to choose the right action in accordance with ethics, the more balanced a person's life is, the better in making decisions in acting. Referring on previous researchs, inconsistent results are still found regarding the internal locus of control on ethical behavior, so the researchers used work life balance as a moderating variable.

Research Question

Ethical behavior is very important for everyone, especially an auditor. The professional code of ethics is the basis for an auditor in carrying out his professional profession because good or bad ethics of an auditor will affect public trust. The individual factor is an inner urge to decide to act. The existence of control from within a person will cause a person to avoid unethical behavior. An auditor who has good internal control will behave according to a regulated code of ethics. It is very important to know what factors influence an auditor to behave in accordance with the code of ethics. The formulation of the problem in this study is whether work-life balance moderates the influence of internal locus of control on ethical behavior. Based on this, the following research concept can be formed:

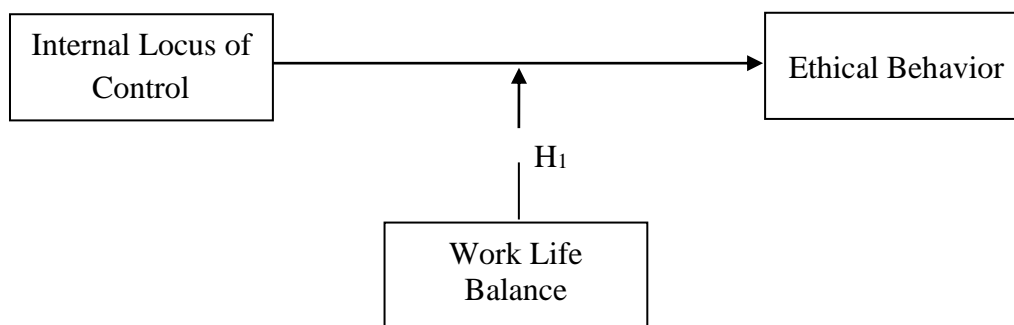


Figure 1. Research Concept

Literature Review

Ethical Theory and Ethical Behavior

Ethics comes from the word "ethos" or in its plural form "taetha" where it has the meaning of customs or habits that apply in a society. Ethics in this case has a relationship with customs or habits that are considered good, both here must be good to others and also to themselves, this was conveyed by Suryaningsih & Wahyudin (2019). Velasquez (2012), the principles of morals and actions that form the basis for someone to do something can also be called ethics. Ethics are generally grouped into special ethics and general ethics. General ethics explains how and why a person makes ethical decisions. Specific ethics is how a person applies moral values and principles in specific areas of life. According to Adekoya, et al (2020) the factors that influence a person's behavior include: personal factors, situational factors, and simulation factors. Personal factors in this study can be represented by locus of control where this variable is a personality variable that is formed naturally from the social and family environment. Furthermore, situational factors can be represented by the work-life balance variable which is a variable from outside the individual itself, these factors will naturally shape the personality of the individual who will give consideration to behave ethically. Ethical behavior is measured by indicators

developed by Ramadhani (2019), while the indicators are: 1) Implementation of auditor's ethics code, 2) Interpretation of the ethics code, 3) Completion of the implementation of ethic code.

Work-life balance

Work-life balance defined by Fisher, et. al. (2009) as an attempt to balance the two roles being undertaken. Work-life balance is the ability to balance work and life (Lockwood, 2003). work-life balance at work is a choice for managing work and personal responsibility.

Internal locus of control

The locus of control was first introduced by Rotter in 1996. Locus of control is someone who feels the actions they have taken have an influence on their living conditions (Ida, et. al, 2021). Locus of control is defined as a individual's view of an event whether he can or cannot control the event. Internal locus of control assumes that positive or negative events occur as a result of one's own actions which are under one's own control. So it is concluded that Locus of control shows individual beliefs in events that occurred in life.

Measurement of locus of control variables was measured using an instrument developed from the Rotter study (1966) in Hsinguang, et al. (2020). Individual perceptions or views of the ability to self-determination, the indicators are: 1) Everything that is achieved by individuals is the result of their own efforts, 2) Becomes a leader because of their own abilities, 3) Individual success is due to hard work, 4) Everything that is obtained by individuals is not due to luck, 5) Failures experienced by individuals are due to their own actions.

Previous Research

Barrainkua & Espinosa-Pike (2018) conducted a study on ethical culture and auditor behavior where the results show that regulatory enforcement can improve auditors' ethical behavior. Wiguna & Suryanawa (2019) examined ethical behavior of accounting students with the independent variables being understanding of accountant's ethic code, religiosity and emotional intelligence, finding that understanding of accountant's ethic code, religiosity and emotional intelligence had a positive effect on students' ethical behavior. Aminnuddin (2020) researched ethical behavior in Muslim teachers in Malaysia, finding the results of data analysis can provide knowledge about the determinants of Islamic behavior work ethics. In addition, it is useful for researchers and policy makers to know the current behavior and situation of religiosity. These results can be used as a reference to promote and facilitate ethical Islamic work behavior in the workplace. Mostafa, et. al (2020) conducted a study in Egypt regarding auditor's ethical behavior in terms of independence, getting results there is interaction influence between moral development and intrinsic religiosity on auditor independence, with stimulation of the influence of the client's movement/economic condition.

Adekoya, et. al (2020) researched the factors influencing ethical behavior of auditors in Nigeria, finding that research shows, except for the age of the auditors, there is a consensus in the perception of both chartered and non-chartered accountants of the individual factors that influence the ethical behavior of auditors. Kristianti & Kristiana (2020) conducted research on the ethical behavior of accountants, locus of control and understanding of ethics code are positively and significantly related to ethical behavior, while demographic characteristics are not predictors of ethical behavior among the accounting profession. Mikoshi, et. al (2020) researched on ethical behavior of accounting students at Andalas University, finding that locus of control has no effect on ethical behavior while equity sensitivity has an effect on ethical behavior. Kusuma & Budisantosa (2017) conducted research on ethical behavior of students based on

gender, using locus of control, machiavellian and love of money variables as independent variables and found that locus of control, machiavellian and love of money had an influence on students' ethical behavior.

Work-life balance Moderates the Effect of Internal Locus of Control on Ethical Behavior

Internal locus of control sees that all results obtained are due to actions that come from the capacities and factors within themselves. Internal locus of control believes that an event is always under one's control and tends to act more ethically. The someone internal locus of control is influenced by the family environment, when the environment always responds to individual behavior, the individual feels that he is the one who controls the reinforcement (reinforcement), because individuals who get a response to their behavior can give a feeling that what happens to their environment is the result of herself. Ethical theory explains that someone behavior is influenced by situational and personal factors. Someone who has good control certainly feels no pressure from inside or outside. Workload and life are often factors that cause stress at work so that an auditor often cannot control himself. Work-life balance motivates a person not to feel too pressured so they are able to control themselves to avoid unethical behavior. The research hypothesis is:

H1 : The higher the internal locus of control moderated by work-life balance, the better the auditor's ethical behavior

2. RESEARCH METHOD

This research was conducted at a Public Accounting Firm in the Province of Bali which is a member of the Indonesian Institute of Public Accountants. The research population is all auditors in Public Accounting Firm mentioned above, amounting 105 people. Non-probability sampling with saturated sampling technique is used. The data collection technique used is using a questionnaire. The object of this research is the internal locus of control on auditor's ethical behavior with work-life balance as a moderating variable. The internal locus of control variable was measured using indicators developed by Agustianto (2013) and used by Saad (2017). Internal Locus of control is measured by an instrument consisting of ten (10) question items.

The ethical behavior measurement indicator used is the indicator from Eni Widyastuti (2015) and developed by Ramadhani (2019) which consists of six (6) questions, namely regarding the implementation public accountant's ethics code, interpretation of the ethics code, and the improvement of the implementation of ethics code. The work-life balance indicator adopts Prasetio's research (2016) with eight (8) questions about work interferes with life, life interferes with work, life improves work, work improves life. The measurement of the indicators of the variables studied used a 5-level scale of Likert. The use of an odd scale is carried out to accommodate respondents' answers that are doubtful or neutral (Hertanto, 2017). A value of 5 points is given for Strongly Agree (SS) answers, 4 points for Agree (S) answers, 3 points for Doubtful (RR) answers, 2 points for Disagree (TS) answers and 1 point for Strongly Disagree answers (STS). Data analysis used descriptive analysis method and partial least square statistical analysis.

3. RESULT AND DISCUSSION

Table 1. Characteristics of Auditors

Description	Number of Auditors	Percentage (%)
Gender:		
1) Man	30	42%
2) Woman	42	58%
Amount	72	100%
Auditors Age:		
1) 20 until 30 years old	63	87%
2) 31 until 40 years old	7	10%
3) More than 40 years old	2	3%
Amount	72	100%
Educational background:		
1. Accountancy	72	100%
2. Non Accounting	-	-
Amount	72	100%

Table 1 shows that the gender of the auditors who became respondents was dominated by women, 58%. Respondents' age was dominated by the range of 20-30 years with a percentage of 87%. Judging from the background, accounting education dominates with a percentage of 100%.

Table 2. Descriptive Statistical Test

	N	Min	Max	Mean	Std. Deviation
<i>Internal locus of control</i>	72	23.00	50.00	36.24	6.240
<i>Work-life balance</i>	72	20.00	40.00	31.45	5,231
Auditor Ethical Behavior	72	19.00	30.00	23.33	3,580
Valid N (listwise)	72				

Table 2 shows number of samples for each variable is 72. Variables *internal locus of control* measured by using a questionnaire consisting of 10 statement items. Each statement has a Likert scale of 1-5 with a score range of 23-50. Standard deviation value *internal locus of control* of 6.24 is smaller than the average value of 36.24, this indicates a normal distribution of data. Based on the class interval, the value is 3.73, which means that overall the respondents' answers have the category of agreeing. The work-life balance variable was measured using a questionnaire consisting of 8 statement items. Each statement has a Likert scale of 1-5 with a score range of 20-40. Work-life of balance has a minimum value of 20 which means that there are respondents who answer disagree. The maximum value of 40 indicates that there are respondents who answer strongly agree. The standard deviation of the work-life balance is 5.23, which is smaller than the average value of 31.45, this indicates a normal data distribution.

The auditor's ethical behavior variable was measured using a questionnaire consisting of 6 statements. Each statement has a Likert scale of 1-5 with a score range of 19-30. The standard deviation of auditor ethical behavior is 3.58, which is smaller than the average value of 23.33, this indicates a normal data distribution. To assess that the measurement used is feasible or valid, an evaluation of measurement model is carried out. An indicator is said to be reflective if indicator's latent variable affects the indicator. The outer model is measured by convergent validity and discriminant validity from latent construct indicators and composite reliability as well as Cronbach's Alpha for block indicators.

Convergent validity relates to the principle that the measures of a construct must be highly correlated. Convergent validity test using reflective indicators is assessed based on the loading factor of indicators that measure the construct. The rule of thumb for validity is outer loading greater than 0.7. Based on the analysis that all convergent validity test are greater than 0.7. Therefore, the data are valid. The results of the analysis show that the discriminant validity value of the latent variable correlation for each variable is greater than 0.7. Therefore, the data are valid.

All AVE (Average Variance Extract) shows a value of more than 0.5 so the data is said to be valid. Cronbach's alpha and composite reliability were used in the reliability test. The results show that the Cronbach alpha value for each variable is more than 0.7 and for composite reliability it is more than 0.7. So the data is reliable.

Testing the inner model is the development of a concept- and theory-based model in order to analyze the relationship between exogenous and endogenous variables which have been described in a conceptual framework. The structural model in PLS is evaluated by using R² for the dependent construct, path coefficient values or t-values for each path to test the significance between constructs in the structural model. The value of the path coefficient or inner model shows a significant level in hypothesis testing.

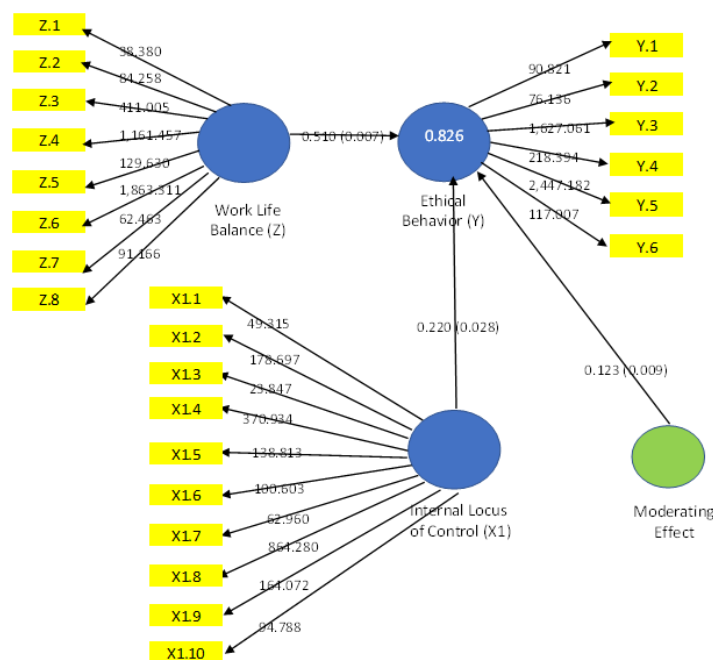


Figure 2. Evaluation of the Measurement Model (Inner model)

The R² value is used to measure the variation in changes in the independent variable to the dependent variable. A high R² value will indicate a better model. Based on the results of the analysis, the R-square value for internal locus of control, work life balance on ethical behavior of auditors is 0.826. R-square of 0.826 concludes that the model has a relevance predictive value or a feasible model.

Table 3. Direct Effect Test Results

	t-statistics (O/STDEV)	P Values
Internal Locus of control (X1) -> Auditor's Ethical Behavior (Y)	5,900	0.028
Moderating Effect 1 -> Auditor's Ethical Behavior (Y)	11,707	0.009
<i>Work-life balance</i> (Z) -> Auditor Ethical Behavior (Y)	11,662	0.007

The p-value of internal locus of control on ethical behavior moderated by work-life balance is 0.009. Because p-value (0.009) < significance (0.05), then the work-life balance is able to moderate influence of internal locus of control on auditor's ethical behavior.

Internal locus of control is a belief about ability to influence all events that are closely related to himself and his work. If someone tends to have an internal locus of control, they will be more confident in their own abilities and are not easily influenced by others to commit violations. Based on the results of respondents' answers on the overall internal locus of control, the most dominant indicator is that everything achieved by individuals is the result of their own efforts with the statement "People who do a good job will get the appropriate reward". Work-life balance is a balance between work and individual life, in this case there is a demand to be able to manage both work obligations and family responsibilities. A good work-life balance is when the auditor feels that he does not get work pressure which makes the auditor feel comfortable accompanied by the belief that everything can happen on his own efforts, the auditor will be able to control himself to avoid unethical behavior.

4. CONCLUSION AND SUGGESTION

The results of the analysis show that work-life balance is able to moderate influence of internal locus of control on auditor's ethical behavior. Internal locus of control in individuals is influenced by family environment, when the environment always responds to individual behavior, the individual feels that he is the one who controls the reinforcement (reinforcement), because individuals who get a response to their behavior can give a feeling that what happens to their environment is the result of herself. These results also indicate that if auditor in carrying out the work there is a problem or pressure from within him as an internal factor such as a lack of confidence in his own abilities and pressure from the environment. This study is limited to public accountants in Bali Province and on internal variables of locus of control, work-life balance and ethical behavior. Future researchers can use independent variables or other moderating variables to determine their effect on ethical behavior. In addition, research can be conducted at public accounting firms in big cities in Indonesia.

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Appendix. Research Questionnaire

I. Perilaku Etis		TS	STS	RR	S	SS
1	Saya wajib menghayati dan mengamalkan kode etik dalam bekerja maupun diluar tempat kerja dengan penuh rasa tanggung jawab					
2	Saya bertanggung jawab secara moral untuk berkomitmen melaksanakan kode etik, sehingga hasil pekerjaan saya lebih berkualitas.					
3	Jika memiliki kesempatan, saya berkewajiban untuk memastikan bahwa orang-orang yang terlibat dalam pemberian jasa profesional mematuhi prinsip-prinsip etika					
4	Saya selalu memastikan dalam melaksanakan jasa profesional sesuai dengan standar teknis dan standar profesional yang relevan					
5	Dalam memenuhi pertanyaan yang timbul sehubungan dengan pelaksanaan kode etik di kemudian hari merupakan tugas dari IAI					
6	Penyempurnaan kode etik harus dilakukan secara					

	berkala untuk memastikan keandalannya					
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II. Internal Locus of Control		TS	STS	RR	S	SS
7	Orang yang melaksanakan pekerjaan dengan baik akan memperoleh penghargaan yang sesuai					
8	Untuk mendapatkan penghasilan yang lebih besar, saya harus berusaha lebih giat					
9	Promosi akan diberikan apabila melaksanakan pekerjaan dengan baik dan melebihi target					
10	Menjadi seorang pemimpin haruslah memiliki kemampuan dan keahlian individu yang memadai					
11	Saya yakin kesuksesan dapat dicapai jika kita berusaha dengan keras dan rajin					
12	Orang yang mengandalkan keberuntungan untuk mencapai kesuksesan adalah orang yang tidak yakin akan kemampuan sendiri					
13	Pencapaian yang saya dapatkan sampai saat ini adalah hasil dari usaha sendiri					
14	Jika ingin mencapai tujuan haruslah diimbangi dengan usaha yang keras					
15	Jika saya mengalami kegagalan, itu artinya usaha yang dilakukan belum maksimal dan perlu diperbaiki					
16	Jika saya sering melakukan kesalahan dan tidak mampu mencapai target dalam pekerjaan, maka hal tersebut akan menghambat karir saya					

III. Work-Life Balance		TS	STS	RR	S	SS
17	Sesekali Saya menghabiskan lebih banyak waktu untuk bekerja dibandingkan dengan kehidupan pribadi dan keluarga					
18	Beban pekerjaan tidak menyulitkan saya menjalani kehidupan pribadi dan juga dengan keluarga					
19	Masalah pribadi tidak mengganggu fokus saya dalam bekerja					
20	Sesekali waktu kerja saya tersita untuk urusan pribadi					
21	Setelah selesai bekerja, saya dapat menikmati waktu dengan keluarga dan kehidupan pribadi					
22	Pekerjaan tidak menghambat saya dalam melakukan aktivitas pribadi					
23	Aktivitas dalam kehidupan pribadi dan dengan keluarga mendukung dan memotivasi saya dalam menjalankan pekerjaan					
24	Saya merasa puas dengan kehidupan pribadi & pekerjaan yang sekarang dijalani					