Big Five Personality, Ethical Sensitivity, and Performance of Auditors

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Abstract

This study aimed to examine and to obtain empirical evidence on the effect of Ethical Sensitivity on the Auditors' Performance and the influence of moderation of Big Five Personality on the relationship between the Ethical Sensitivity and Performance of Auditors of the Public Accountant Offices in Bali. The study used primary data sources and the data types used were quantitative data, collected through questionnaires. Data analysis technique used was Moderated Regression Analysis (MRA) approach. The results obtained in the study is the ethical sensitivity has a positive effect on the auditors’ performance and personality traits contained in the Big Five Personality model which can strengthen the relationship between ethical sensitivity and the auditors' performance. Auditors who have the personalities of extraversion, agreeableness, conscientiousness, emotional stability and openness to experience tend to remain ethical even in the face of a pressing ethical dilemma that they are able to provide optimal performance.

Keywords: Ethical Sensitivity; Big Five Personality; Auditors Performance;

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1. Introduction

Public accounting professions or independent auditors are facing ethical dilemmas whether to meet the clients’ needs or to carry out the public responsibility to provide a neutral and reliable assessment of the clients’ financial statements. An auditing conducted by a public accountant or an independent auditor is not only oriented towards the payment of fees by the clients, but also for the benefit of the third parties, namely the public as well as various parties having an interest in the audited financial statements or for the stakeholders. In this case, the performance of an auditor plays an important role in the implementation of the audit in order to be able to convince the stakeholders, such as investors, creditors, and the government and the public sector that the financial statements presented are accountable and credible.

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Various cases involved the public accountant profession, one of the most famous case was of the Enron case that involved reputable public accountant firm, namely the public accountant firm of Arthur Andersen that resulted in a decline in the public trust and the users of audit services to this profession and started questioning about the performance credibility of auditors in auditing the financial statements of their clients’ companies. Audit failures or irregularities, encouraging the need for an auditor's ability to consider ethics and behavior in the financial audits. The American Institute of Certified Public Accountants (AICPA) requires auditors to practice professional sensitivity and moral judgment in all of their activities (Andersen and Ellyson, 1986). Some cases concerning the failure of auditors can be used as an evaluation to improve the professional ethics of public accountants who have the task of auditing services. Ariyanto and Jati (2010) found that ethical sensitivity positively effects on the productivity of the auditor.

Ethical sensitivity is the ability of a person to make a decision by considering the ethical nature of the decision (Shaub et al., 1993). Understanding the code of ethics will direct the attitudes and behavior of auditors to achieve better results in an effort to maintain the quality and image as a professional.

The study provides a new point of view by incorporating the personality traits contained in the Big Five Personality model as a moderating variable. The personality dimensions contained in the Big Five Personality model include extraversion, agreeableness, conscientiousness, emotional stability, and openness to experience (Robbins and Judge, 2008: 132). The differences in personality traits result in the different levels of ethical sensitivity of auditors. Saadulah and Bailey (2014) found that personality traits influence the tendency of accountant attitudes in the face of ethical dilemmas. If the person is able to strengthen the level of ethical sensitivity of the auditors, it will certainly improve the performance of auditors.

Some previous research findings have shown that the personality dimensions in this model relate to performance, where conscientiousness and emotional stability are related to performance across job fields, while extraversion, agreeableness, and openness to experience can be a predictor of performance in work related to social interaction (Barrick and Mount, 1991; Barrick et al., 2001; Rothmann and Coetzer, 2003). Based on this background, the objective of this study is to determine the effect of ethical sensitivity on the auditor performance and the influence of personality dimensions contained in Big Five Personality model such as extraversion, agreeableness, conscientiousness, emotional stability, and openness to experience on the relationship between ethical sensitivity and the auditors' performance.

The result of this study is expected to provide additional empirical evidence to strengthen the ethics and personality theories which states that ethics and personality can influence a person’s behavior, by looking at the effect of Ethical Sensitivity and Big Five Personality on auditor performance. Besides that, this research is expected to give a contribution to the manager of Public Accounting Firm as a consideration in order to increase the performance of auditor and the Firm. By understanding the importance of ethics and personality traits will help the manager in the auditor selection process because they can adjust the field of work with individuals so they can choose the best and the most potential candidate as their auditor.

2. Research Methods

Research Design

The objective of this study is to determine the effect of ethical sensitivity on the performance of auditors Public Accounting Firm in Bali Province with Big Five Personality as a moderating variable. The data obtained in this study is the primary data, which is the result of respondents' answers to the questionnaire that distributed. Respondents in this study are auditors in the Public Accounting Firm in Bali Province. Variables used in this study are auditor performance as a dependent variable, the independent variable is ethical sensitivity, and the moderate variable is Big Five Personality.

The technique of data analysis that used in this research is moderated regression analysis. Before the regression test, instrument testing is performed and followed by the classical assumption test. The results of data analysis will be interpreted then use to draw conclusions.

Population and Sample

The object of the research is Public Accountant Office in Bali Province. The population studied was the auditors at the Public Accountant Offices in Bali Province. The sample unit used was individual. The sample was the auditors who work in Public Accountant Offices in Bali Province. The sampling used non-probability sampling method with purposive sampling technique that used the judgment of the researcher in selecting cases with specific goals (Neuman, 2006). The criteria used in the selection of the samples are:
a) Auditors who work at the Public Accountant Offices listed in the Indonesian Institute of Certified Public Accountants Directory (IAPI) 2016 and are still active in 2017.

b) Auditors who have a working period or audit experience of at least 1 year because according to Dwilita (2008) auditors who have worked at least 1 year in the Public Accountant Firms have had sufficient understanding related to the auditor profession and are able to adjust or adapt to the company culture.

**Technique in Collecting Research Data**

The study used primary data. The data was obtained by using survey method, i.e. by distributing questionnaires to the respondents. This survey technique was conducted as a primary data search step that based on individual opinion.

**Research Model**

Research model can be seen in the picture as follows

![Research Model Diagram]

**Definition of Operational Variables**

1) **Auditor Performance**

Auditor performance is an action or execution of auditing tasks that have been completed by the auditor within a certain time period (Trisnamingsih, 2007). Wright (1986) states that there are four dimensions to determine the performance of auditors, namely technical skills and analysis, interpersonal skills, communication skills, and auditor's professional characteristics. The measurement of auditor performance was done by using questionnaire adapted from Fisher's research (1995) which consists of 8 points of statement to measure technical capability and auditor analysis, interpersonal auditor ability, auditor's communication ability, and auditor professional characteristic.

2) **Ethical Sensitivity**

Ethical sensitivity is the ability to be aware of ethical values in a decision reported in the research of Shaub et al. (1993). Ethical sensitivity is measured on the basis of 4 questions relating to the failure of the auditor to perform the job according to the time requested, the use of office hours for personal gain, and the subordination of auditors in relation to accounting principles (Shaub et al., 1993).

3) **Big Five Personality**

Big Five Personality is a personality model consisting of five dimensions, namely extraversion, agreeableness, conscientiousness, emotional stability, and openness to experience. The measurement of the personality dimension uses a questionnaire adapted from the Big Five Inventory based on John and Srivastava (1999) research and translated by Ramdhani (2012) consisting of 44 point statements.

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a. Extraversion
Extraversion characterized by their spirit and enthusiasm, where people with this person will be energetic in building relationships with others (Ramdhani, 2012). There are 8 points of statement with regard to extraversion to measure the activity of respondents, positive emotion shown by respondent, respondent's firmness, and ease of respondent in socialization, so it is known how comfortable the respondent in relation with another individual.

b. Agreeableness
Agreeableness is a personality dimension that describes a kind, cooperative, and trustworthy individual (Ramdhani, 2012). There are nine statements related to agreeableness, to measure that the respondents do not want to make any trouble with others, unselfish, credible, cooperative, and sympathetic. Thus, it can be used to find out how easy the respondents get along with others.

c. Conscientiousness
Conscientiousness is a personality dimension that explains the individual who is serious in doing the task, responsible, reliable, works within the rules, and discipline (Ramdhani, 2012). There are 9 points of the statement related to conscientiousness related to the responsible attitude and self-discipline owned by respondents, competence, and regularity of respondents so that it can be found out the levels of thoughtfulness of the respondent.

d. Emotional stability
Emotional stability describes individuals who are calm, not temperamental, and not easily nervous (Ramdhani, 2012). There are 8 items of statements related to emotional stability, the ability to control stress, and the calmness of the respondents in the face of stressful situations so it can be known the level of emotional stability of the respondents.

e. Openness to experience
Openness to experience or open to new things is a personality dimension closely related to the openness of insight and originality of ideas (Ramdhani, 2012). There are 10 items related to the openness to experience related to the level of imagination and the idea of respondents, the level of curiosity, and the interest of respondents on the art so it can be known how big the respondents have openness on the new things.

Technique Used for Analysis
Stages of data analysis techniques consist of testing instrument research, classical assumption test, and regression analysis with moderation. Testing of instruments performed in this study was the validity test and reliability test which will be explained as follows.

a) Validity Test
Validity test is used to measure the validity of a questionnaire. The questionnaire considered valid if the questions in the questionnaire are able to express something that is measured by the questionnaire. The validity test uses the Pearson Correlation value between the item scores with the total items compared with the critical value of Pearson's r obtained through the SPSS program. If the item's correlation to the total score is greater than the critical value of r (0.30) then the research instrument is said to be valid and vice versa (Ghozali, 2009).

b) Reliability Test
Reliability test is used to measure the indicators of variables or the constructs of a questionnaire. A questionnaire is said to be reliable if the answers to the statements are consistent or stable over time. The reliability test was done by using Cronbach Alpha value. If the value is greater than 0.60 then the research instrument is said to be reliable and vice versa (Ghozali, 2009).

Good linear regression testing is free of problems of normality and heteroscedasticity. For that reason, it was first conducted the classical assumption tests, consisting of normality and heteroscedasticity test.

a) Normality Test
Ghozali (2009) states that the normality test is performed to test whether the residue of the regression equation is normally distributed or not. The method used was the Kolmogorov-Smirnov statistics. Data is classified to be normally distributed when sig> alpha.

b) Heteroscedasticity Test
Ghozali (2009) states that heteroscedasticity test is performed to determine whether or not the inequality variants. The testing used Glejser model. This model was done by regressing the absolute value with the
independent variable. If there are no absolute values of independent variables that have a significant effect on the dependent variable then there is no heteroscedasticity.

Hypothesis testing in this research is done quantitatively based on respondents' answers to the items of questions posed in the questionnaire. The technique of data analysis that used in this research is Moderated Regression Analysis (MRA) This technique of analysis is used to test the effect of moderation variable on the relationship of independent and dependent variables by using interaction test The result of analysis is expressed in the form of multiple linear regression equations as follows (Suliyanto, 2011: 54).

\[ Y = \alpha + \beta_1 X_1 + \beta_2 X_1 X_2 + \beta_3 X_1 X_3 + \beta_4 X_1 X_4 + \beta_5 X_1 X_5 + \beta_6 X_1 X_6 + \epsilon \] ................................. (1)

Explanation:
\[ Y \] = Auditor performance
\[ \alpha \] = Constants
\[ X_1 \] = Ethical Sensitivity
\[ X_2 \] = Extraversion
\[ X_3 \] = Agreeableness
\[ X_4 \] = Conscientiousness
\[ X_5 \] = Emotional Stability
\[ X_6 \] = Openness to Experience
\[ \epsilon \] = error term
\[ \beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \beta_6 \] = Regression Coefficients

Literature Review and Hypothesis Development

Theory of Ethics
Ethics is a mutually agreed moral order in a profession and aimed at professional members (Risa, 2011). Bertens (2000) mentions that ethical theory can help decision-making process related to morality and justification of the decision. Based on this theory, it can be concluded that the performance of auditors, especially those related to audit decision making can be influenced by ethical sensitivity.

Personality Theory
The Big Five Personality is a model of personality that embraces the main human personality traits (Barrick and Mount, 2005) and is relevant to different cultures (McCrae and Costa, 1997) that underlie and cover most of the significant variations in human life. The personality dimensions contained in the Big Five Personality model include extraversion, agreeableness, conscientiousness, emotional stability, and openness to experience (Robbins and Judge, 2008: 132). Personality theory proposed by McCrae and Costa (1996) in Feist and Feist (2009: 430) states that individual behavior can be predicted by understanding the main components of personality. Viswesvaran and Ones (2000) stated that performance reflects a person’s behavior, where the good performance will result from individuals who behave in harmony with corporate goals. Therefore, it can be inferred that performance can be influenced by personality traits.

Hypothesis Development
Ethical Sensitivity and Auditors’ Performance
Ethical sensitivity is the ability to be aware of ethical values in a decision (Shaub et al., 1993). The understanding of the code of ethics will direct the attitudes and behavior of auditors to achieve better results to maintain the quality and image as a professional. Ariyanto and Jati (2010) and Manueke, et al (2015) found that ethical sensitivity has a positive effect on auditors' performance. Albeksh (2016) suggested that auditor commitment to professional ethics have a positive effect on the audit or quality. According to Jelic (2012) standards and guidelines related to ethics of audit quality greatly assist an auditor when faced with ethical dilemmas when practicing a profession as an auditor. With an understanding of ethics will improve the quality of audit of an auditor which implies that the auditor's performance has improved. Based on these descriptions, then it can be formulated the following hypotheses.

H1: Ethical Sensitivity has a positive effect on the auditors' performance
The Moderation of Extraversion on the Relationship of Ethical Sensitivity and Performance of Auditors

Extraversion reveals one's comfort in dealing with other individuals. Individuals who have an extraversion attitude tend to live in groups, firm, and easy to socialize (Robbins and Judge, 2008: 132). Barrick, et al. (2001) found that extraversion positively affects performance for work related to social interaction. Dewi, et al. (2015) found that extraversion positively affects auditors' performance. An auditor who has a high extraversion personality will be easy to socialize and build good relationships with clients (but still within the limits of not interfering with the independence of the auditor so as to avoid ethical dilemmas) and the audit team at the time of carrying out the assignment, where positive emotions generated from such interactions can increase the performance of the auditor in question. Based on the description, it can be formulated the following hypothesis.

H2: Extraversion strengthens the relationship between ethical sensitivity and performance of auditors.

The Moderation of Agreeableness on the Relationship of Ethical Sensitivity and Performance of Auditors

Agreeableness refers to the tendency of cooperating, warm, and trusting individuals (Robbins and Judge, 2008: 132). Helliar et al. (2006) state that cooperation is an ability that must be owned by the auditor to support the success in terms of auditing because the audit process requires teamwork as well as various decisions and considerations of the audit team. Dewi, et al. (2015) found that agreeableness positively affects auditors' performance. Kalshoven, et al. (2011) states that agreeableness has a positive effect on ethical leadership, where a person with a high agreeableness personality tends to be nice and always consider the ethical dimension when making decisions. An auditor who has a high agreeableness personality will take an audit decision by considering the various dimensions of ethics so that even if faced with the stressing dilemma of ethics and agreeableness is a personality that must be owned by auditors to be able to accomplish maximum performance. Based on this description, it can be formulated the following hypothesis.

H3: Agreeableness strengthens the relationship between ethical sensitivity and auditors' performance.

The Moderation of Conscientiousness on the Relationship of Ethical Sensitivity and Performance of Auditors

Conscientiousness is a personality dimension that describes a person who is responsible, trustworthy, persistent, and organized (Robbins and Judge, 2008: 132). Emerson and Yang (2012) found that conscientiousness positively impacts the auditors' performance in terms of detecting fraud, whereas conscientious or careful auditors will be more thorough, persistent, organized, and systematic in evaluating evidence that will play an important role when making audit opinions. A person with a high conscientiousness personality will tend to work in accordance with transparent rules (Kalshoven, et al., 2011). Saadulah and Bailey (2014) found that an auditor with high conscientiousness personality traits would tend to be ethical despite confronting a pressing ethical dilemma. An auditor who has a high conscientiousness personality trait will work more organized and in accordance with the rules in force so as to keep performing well. Based on the above description, it can be formulated the following hypothesis.

H4: Conscientiousness strengthens the relationship between ethical sensitivity and auditor performance.

The Moderation of Emotional stability on the Relationship of Ethical Sensitivity and Performance of Auditors

Emotional stability is a personality dimension that classifies a person as calm, not temperamental, and able to cope with stress well (Robbins and Judge, 2008: 132). Intuitively, calm and determined individuals will work better in almost every job, when compared to nervous and depressed individuals (Robbins and Judge, 2008: 133). An auditor who has a stable emotion will certainly provide better performance when faced with a stressful ethical dilemma situation because it will be able to think more clearly and take better audit decisions. Based on the description, it can be formulated the following hypothesis.

H5: Emotional Stability strengthens the relationship between ethical sensitivity and performance of auditors.

The Moderation of Openness to experience on the Relationship of Ethical Sensitivity and Performance of Auditors

Openness to experience or open to new things is a personality dimension that categorizes people based on their interest in new things, creative, imaginative, and high intelligence (Kumar and Bakhshi, 2010). Barrick and Mount (1991) found that openness to experience had a positive effect on performance. Auditors are always faced with many and complex tasks but are interconnected with each other (Engko and Gudono, 2007). Auditors who have a high openness to experience personality traits can overcome problems in a short time, limited information, and high uncertainty (Rustiarini, 2013), which will have a positive effect on performance. Saadulah and Bailey (2014) found that an auditor with high openness to experience personality traits will tend to be ethical even in the face of
a pressing ethical dilemma that can provide optimal performance. Therefore, it can be formulated the following hypothesis.

H₆: Openness to Experience strengthens the relationship between Ethical Sensitivity and the Performance of Auditor.

3. Results and Analysis

Description of Respondents

Respondents used in this study were 62 auditors at Public Accountant Offices spread in Bali Province. Data were collected by distributing questionnaires directly to 9 Public Accountant Offices in Bali Province. Details of the distribution and the returned research questionnaires are shown in Table 1.

Table 1
Details of Distributions and Returns of Questionnaires

<table>
<thead>
<tr>
<th>EXPLANATION</th>
<th>AMOUNT</th>
<th>PERCENTAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Distributed questionnaires</td>
<td>62</td>
<td>100</td>
</tr>
<tr>
<td>Not returned questionnaires</td>
<td>6</td>
<td>9,7</td>
</tr>
<tr>
<td>Returned questionnaires</td>
<td>56</td>
<td>90,3</td>
</tr>
<tr>
<td>Canceled Questionnaire (incomplete filling)</td>
<td>3</td>
<td>4,8</td>
</tr>
<tr>
<td>Used Questionnaires</td>
<td>53</td>
<td>85,5</td>
</tr>
<tr>
<td>Response rate = 53/62 x 100% = 85,5%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Processed Data (2017)

Descriptive Statistics

Descriptive statistics in this study are presented to provide information about the characteristics of research variables, including the minimum, maximum, mean, and standard of deviation. Mean measurements are the most commonly used means of measuring the central value of a data distribution, whereas the standard of deviation is the difference in the value of the data studied with the average value. Descriptive statistics in this study are shown in Table 2.

Table 2
Descriptive Statistics

<table>
<thead>
<tr>
<th>Variable</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Standard of Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>X₁</td>
<td>11.00</td>
<td>16.00</td>
<td>14.4151</td>
<td>1.87528</td>
</tr>
<tr>
<td>X₂</td>
<td>16.00</td>
<td>32.00</td>
<td>20.3962</td>
<td>5.02432</td>
</tr>
<tr>
<td>X₃</td>
<td>18.00</td>
<td>31.00</td>
<td>21.3585</td>
<td>3.94235</td>
</tr>
<tr>
<td>X₄</td>
<td>18.00</td>
<td>36.00</td>
<td>23.8302</td>
<td>6.30548</td>
</tr>
<tr>
<td>X₅</td>
<td>16.00</td>
<td>31.00</td>
<td>22.8113</td>
<td>3.49206</td>
</tr>
<tr>
<td>X₆</td>
<td>20.00</td>
<td>34.00</td>
<td>23.3962</td>
<td>4.64650</td>
</tr>
<tr>
<td>Y</td>
<td>16.00</td>
<td>26.00</td>
<td>21.2264</td>
<td>2.72906</td>
</tr>
</tbody>
</table>

Source: Processed Data (2017)

Table 2 of the descriptive statistics shows the minimum, maximum, mean and standard deviation values with most cases processed were 53 cases. The minimum values for the ethical sensitivity component, Big Five Personality and auditor performance were respectively 11.00; 16.00; 18.00; 18.00; 16.00; 16.00 and the maximum value were respectively 16.00; 32.00; 31.00; 36.00; 31.00; 34.00; 26.00. The mean variable of ethical sensitivity is 14.4151 means the average auditors' ethical sensitivity of 14.4151. The standard deviation of 1.87528 means there is a deviation value of ethical sensitivity on the average value of 1.87528. The mean for variables of extraversion, agreeableness, conscientiousness, emotional stability, openness to experience, and auditor performance are respectively 20.3962; 21.3585; 23.8302; 22.8113; 23.3962; 21.2264 while the standard deviation of each is 5.02432; 3.94235; 6.30548; 3.49206; 4.64650; 2.72906.
Testing of the Research Instruments

This study tested the research instrument i.e. the validity and reliability testing. A questionnaire is considered valid if the r-value is ≥ 0.3 (Sugiyono, 2009: 178). The results of validity testing can be seen in Table 3.

Table 3
Test Results of Instrument Validity

<table>
<thead>
<tr>
<th>Num.</th>
<th>Instruments</th>
<th>Values of Pearson Correlation</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>X₁₁-X₁₄</td>
<td>0.978; 0.868; 0.948; 0.978</td>
<td>Valid</td>
</tr>
<tr>
<td>2</td>
<td>X₁₂-X₁₈</td>
<td>0.958; 0.831; 0.921; 0.850; 0.881; 0.808; 0.873</td>
<td>Valid</td>
</tr>
<tr>
<td>3</td>
<td>X₁₃-X₁₉</td>
<td>0.955; 0.725; 0.724; 0.790; 0.715; 0.566; 0.619; 0.590; 0.653</td>
<td>Valid</td>
</tr>
<tr>
<td>4</td>
<td>X₁₄-X₁₉</td>
<td>0.985; 0.945; 0.804; 0.985; 0.801; 0.801; 0.985; 0.801; 0.804</td>
<td>Valid</td>
</tr>
<tr>
<td>5</td>
<td>X₁₅-X₁₈</td>
<td>0.916; 0.902; 0.741; 0.757; 0.828; 0.883; 0.930; 0.638</td>
<td>Valid</td>
</tr>
<tr>
<td>6</td>
<td>X₁₆-X₁₀</td>
<td>0.966; 0.966; 0.862; 0.975; 0.780; 0.780; 0.831; 0.928; 0.945; 0.975</td>
<td>Valid</td>
</tr>
<tr>
<td>7</td>
<td>Y₁-Y₈</td>
<td>0.581; 0.630; 0.687; 0.786; 0.659; 0.688; 0.584; 0.524</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: Processed Data (2017)

Based on Table 3 it can be seen that all the instruments above have the value of r ≥ 0.3 so it can be concluded that all the variables in this study are valid. For the reliable test, Nunnally (1967) in Ghozali (2009: 46) states a construct or a variable is said to be reliable if it gives a Cronbach Alpha value > 0.60. The instrument reliability test results will be presented in Table 4.

Table 4
The Test Results of Instrument Reliability

<table>
<thead>
<tr>
<th>Num.</th>
<th>Variables</th>
<th>r-count alpha</th>
<th>r alpha Table</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>X₁</td>
<td>0.953</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>2</td>
<td>X₂</td>
<td>0.951</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>3</td>
<td>X₃</td>
<td>0.857</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>4</td>
<td>X₄</td>
<td>0.959</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>5</td>
<td>X₅</td>
<td>0.930</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>6</td>
<td>X₆</td>
<td>0.972</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>7</td>
<td>Y</td>
<td>0.787</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Source: Processed Data (2017)

Based on Table 4 it can be seen that all of the above instruments have an alpha value of arithmetic greater than 0.60 so it can be concluded that all the variables in this study are reliable.

Classic Assumption Test

The classical assumption test was conducted i.e. normality and heteroscedasticity tests. Here are the results of the classical assumption test.

Table 5
Classical Assumption Test Results

<table>
<thead>
<tr>
<th>Variables</th>
<th>Classic Assumption Test</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Normality Test</td>
</tr>
<tr>
<td></td>
<td>Sig. 2 Tailed</td>
</tr>
<tr>
<td>X₁</td>
<td></td>
</tr>
<tr>
<td>X₁X₂</td>
<td></td>
</tr>
<tr>
<td>X₁X₃</td>
<td>0.370</td>
</tr>
<tr>
<td>X₁X₄</td>
<td></td>
</tr>
<tr>
<td>X₁X₅</td>
<td></td>
</tr>
<tr>
<td>X₁X₆</td>
<td></td>
</tr>
</tbody>
</table>

Source: Processed Data (2017)
By looking at Table 5, it can be concluded that the model of regression equation used in this study passed the classical assumption test, where the significant value in the normality test is 0.370 (0.370> 0.05). This means that the regression model is normally distributed. The regression model is also free from the problem of heteroscedasticity, independent variables have a greater significance than α (0.05).

**Moderation Regression Analysis**

The hypothesis in this research was tested by using multiple linear regression equations. The accuracy of the sample regression function in estimating the actual values can be measured by its goodness of fit. Statistically measured from the value of the coefficient of determination (R²), statistical value of F, and statistical value of t. The results of multiple linear regression analysis can be seen in Table 6. Based on Table 4, it can be formulated the regression equation:

\[ Y = 3.341 + 0.365 X_1 + 0.003 X_1X_2 + 0.021 X_1X_3 + 0.004 X_1X_4 + 0.009 X_1X_5 + 0.002 X_1X_6 + e \ldots (2) \]

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized</th>
<th>t</th>
<th>Sig.</th>
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<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
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<tr>
<td>1</td>
<td>(Constant)</td>
<td>3.341</td>
<td>0.590</td>
<td>5.667</td>
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<tr>
<td></td>
<td>X_1</td>
<td>0.365</td>
<td>0.068</td>
<td>0.251</td>
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<tr>
<td></td>
<td>X_1X_2</td>
<td>0.003</td>
<td>0.001</td>
<td>0.101</td>
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<td>0.021</td>
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<td></td>
<td>X_1X_5</td>
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<td></td>
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<tr>
<td>R</td>
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</tr>
<tr>
<td>R²</td>
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<td>Adjusted (R²)</td>
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<td>F Count</td>
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<td>Significance of F</td>
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</table>

Source: Processed Data (2017)

Multiple linear regression analysis observed the goodness of fit by looking at the coefficient of determination (adjusted R²), model feasibility test (F test) and hypothesis test (t-test) namely as follows.

a) **Coefficient of Determination**

The result of the analysis shows that the value of Adjusted (R²) is 0.962. This implies that 96.2 percent of auditor performance variables can be explained by ethical sensitivity variables with moderation of extraversion, agreeableness, conscientiousness, emotional stability, and openness to experience, while the remaining 3.8 percent is influenced by other factors not explained in the model.

b) **F Test Result (Model Feasibility Test)**

F test is used to test whether the independent variable (X) used in this study simultaneously has an effect on the dependent variables (Y). Based on the results of data processing with a computer program of Statistical Package for Social Science (SPSS), the value of significance of F = 0.000 < alpha = 0.05. This means that the model used in this study is feasible (fit).

c) **Results of t-Test**

The t-test is used to test the hypothesis that each independent variable (X) used in this study has an effect on the dependent variables (Y). The results of hypothesis testing are described as follows.

1) **The Effect of Ethical Sensitivity on the performance of auditors**

The test used is a one-sided test, so α = 0.05. If the significance level t is greater than alpha = 0.05 then H0 is accepted and H1 is rejected, if the significance level of t ≤ alpha = 0.05 then H0 is rejected and H1 is accepted. Based on the calculation, it is known that the significance value of t = 0.000 <alpha = 0.05, then H1 is accepted. This means that the ethical sensitivity (X1) has a positive effect on the performance of auditors.
of auditors (Y). The results of this study are consistent with some previous studies. Ariyanto and Jati (2010) and Manueke, et al (2015) found that ethical sensitivity had a positive effect on auditor performance. Ethical sensitivity is the ability to be aware of ethical values in a decision (Shaub et al., 1993). Albeksh (2016) found that auditor commitment to professional ethics had a positive effect on audit quality. According to Jelic (2012) standards and guidelines related to ethics of audit quality greatly assist the auditor when faced with an ethical dilemma when practicing a profession as an auditor. Understanding the code of ethics will direct the attitudes and behavior of auditors to achieve better results in an effort to maintain the quality and image as a professional. An auditor is one of the professions that require interaction with other individuals, where if there is a good relationship with the client, as well as partners in the audit team, it will produce positive emotions that can improve the performance of the auditor.

2) The Effect of Extraversion on the relationship between the Ethical Sensitivity and the Performance of Auditors
The calculation results show that the significance value of $t = 0.003 > \alpha = 0.05$. Thus $H_2$ is accepted which means extraversion strengthens the relationship between ethical sensitivity and auditor performance. Extraversion reveals one's comfort in dealing with other individuals. Individuals who have an extraversion attitude tend to live in groups, firm, and easy to socialize (Robbins and Judge, 2008: 132). Barrick, et al. (2001) found that extraversion positively affects performance for jobs that related to social interaction. An auditor who has a high extraversion personality will be easy to socialize and build good relationships with clients (but still within limits that not interfere with the independence of the auditor so as to avoid ethical dilemmas) and the audit team at the time of carrying out the assignment, where positive emotions generated from such interactions can increase performance of the auditor in question.

3) The Effect of Agreeableness on the relationship between Ethical Sensitivity and Performance of Auditors
The calculation results show that the significance value of $t = 0.000 > \alpha = 0.05$. Thus $H_1$ is accepted which means agreeableness strengthens the relationship between ethical sensitivity and the auditors’ performance. Agreeableness refers to the tendency of cooperating, warm, and trusting individuals (Robbins and Judge, 2008: 132). Helliar et al. (2006) state that cooperation is an ability that must be owned by the auditor to support the success in terms of auditing because the audit process requires teamwork as well as thoughtful decisions and considerations of the audit team. Kalshoven, et al (2011) states that agreeableness has a positive effect on ethical leadership, where a person with a high agreeableness personality has a tendency to be nice and always consider the ethical dimension when making decisions. An auditor who has a high agreeableness personality will take an audit decision by considering the various dimensions of ethics that exist so that even if faced with the stressing dilemma and agreeableness is a personality that must be owned by auditors in order to be able to accomplish maximum performance.

4) The Conscientiousness Effect on the Relationship between Ethical Sensitivity and Auditor Performance
The calculation results show that the significance value $t = 0.000 > \alpha = 0.05$. Thus $H_3$ is accepted which means conscientiousness strengthens the relationship between ethical sensitivity and the auditors’ performance. Conscientiousness is a personality dimension that describes a person who is responsible, trustworthy, persistent, and organized (Robbins and Judge, 2008: 132). Emerson and Yang (2012) found that conscientiousness positively impacts the auditor's performance in terms of detecting fraud, whereas conscientious or careful auditors will be more thorough, persistent, organized, and systematic in evaluating evidence that will play an important role when giving audit opinions. A person with a high conscientiousness personality will tend to work in accordance with transparent rules (Kalshoven, et al., 2011). Saadulah and Bailey (2014) found that an auditor with high conscientiousness personality traits would tend to be ethical despite confronting a stressing ethical dilemma. An auditor who has a high conscientiousness personality trait will work more organized and in accordance with applicable rules and professional ethics so that it will provide good performance.

5) The Effect of Emotional Stability on the relationship between Ethical Sensitivity and the Performance of Auditors
The calculation results show that the significance value of $t = 0.000 > \alpha = 0.05$. Thus, $H_5$ is accepted which means emotional stability strengthens the relationship between ethical sensitivity and the
performance of auditors. Emotional stability is a personality dimension that classifies a person as calm, not temperamental, and is able to cope with stress well (Robbins and Judge, 2008: 132). Intuitively, calm and determined individuals will work better in almost every job, when compared to nervous and depressed individuals (Robbins and Judge, 2008: 133). An auditor who has a stable emotion will certainly provide better performance when faced in a stressful ethical dilemma situation because he or she will be able to think more clearly and take better audit decisions so that the resulting performance will also be better.

6) The Effect of Openness to experience on the relationship between Ethical Sensitivity and the Performance of Auditors

The calculation results show that the significance value of t = 0.045 > alpha = 0.05. Thus H6 is accepted which means openness to experience strengthens the relationship between ethical sensitivity and the auditors' performance. Openness to experience or open to new things is a personality dimension that categorizes people based on their interests in new, creative, imaginative, and highly intelligent things (Kumar and Bhakshi, 2010). Barrick and Mount (1991) found that openness to experience had a positive effect on performance. Auditors are always faced with many and complex tasks but are interconnected with each other (Engko and Gudono, 2007). Auditors possessing high openness to experience personality traits can overcome problems in a short time, limited information, and high uncertainty (Rustiarini, 2013), which will have a positive effect on performance. Saadulah and Bailey (2014) found that an auditor who has a high openness to experience personality trait will remain ethical despite facing pressure to be unethical. According to McAdams (2015: 9), the personality trait that most closely related to moral reasoning is an openness to experience. An auditor who has a high Openness to Experience personality will have a high level of intelligence and broad insight that will be able to predict any implication or dilemma associated with professional ethics, thus auditors who have high openness to experience personality traits will tend to be ethical even though they faced with a pressing ethical dilemma so as it provides optimal performance.

4. Conclusion

According to the results of research on the effect of Big Five Personality on the performance of auditors at the Public Accountant Offices in Bali Province, it can be concluded that the variable of ethical sensitivity has a positive effect on the performance of auditors of the Public Accountant Offices in Bali Province. The higher the ethical sensitivity of an auditor, the more it helps the auditor to face ethical dilemmas when making a decision. Understanding the code of ethics will direct the attitudes and behavior of auditors to achieve better results in an effort to maintain the quality and image as professionals.

Extraversion variable strengthens the relationship between ethical sensitivity and the auditors' performance. An auditor who has a high extraversion personality will be easy to socialize and build good relationships with clients (but still within limits of not interfering with the independence of the auditors so as to avoid ethical dilemmas) and the audit team at the time of carrying out the assignment, where the positive emotions generated from such interactions can increase performance of the auditors in question.

Agreeableness variable strengthens the relationship between ethical sensitivity and the auditors’ performance. A person with a high agreeableness personality has a tendency to be nice and always consider the ethical dimension when making decisions. An auditor who has a high agreeableness personality will take an audit decision by considering the various dimensions of ethics that exist so that even if faced with the stressing dilemma and agreeableness is a personality that must be owned by auditors in order to be able to accomplish maximum performance.

Conscientiousness strengthens the relationship between ethical sensitivity and the auditors’ performance. An auditor who has a high conscientiousness personality trait will work more organized and in accordance with applicable rules and professional ethics so that it will provide good performance.

Emotional stability variable strengthens the relationship between ethical sensitivity and the performance of auditors. An auditor who has a stable emotion will certainly provide better performance when faced in a stressful ethical dilemma situation because he or she will be able to think more clearly and take better audit decisions so that the resulting performance will also be better.

Openness to experience variable strengthens the relationship between ethical sensitivity and the auditors' performance. An auditor who has a high Openness to Experience personality will have a high level of intelligence and broad insight that will be able to predict any implication or dilemma associated with professional ethics, thus

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auditors who have high openness to experience personality traits will tend to be ethical even though they faced with a pressing ethical dilemma so as it provides optimal performance.

This research is inseparable from any limitations, such as data collection method used survey method with questionnaire technique so that it can cause the possibility of differences of perception between the respondents and the researcher related to the statements or questions in the questionnaire. Other limitations are this study only measured the personality of external auditors and this study only used ethical sensitivity and the personality traits of the Big Five model to affect the performance of the auditors.

Based on the limitations of research that mentioned above, it is still needed development and improvement in order to obtain better results of research in future research, among others: further research is expected to combine with interview techniques so that the results obtained will be more accurate, further research can do non- biased response test to ensure the accuracy of answers obtained through questionnaire, further research can be developed by measuring the personality of government auditors and the internal auditors, and further research can also find out new variables that affect the performance of auditors or use other personality models, such as Myers-Briggs Type Indicator or Core Self-Evaluations.

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