THE INFLUENCE OF MANAGEMENT AND SOCIAL ACCOUNTING IN AUDITING ON AUDITOR DECISION-MAKING IN EAST KALIMANTAN, INDONESIA

Oleh
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Abstract

The objectives to be achieved in the research entitled The Influence of Social Factors in Auditing on Auditor Decision-Making in East Kalimantan, Indonesia are: 1) To find out whether professional ethics has a positive and significant influence on auditor decision-making. 2) To find out whether social factors have a positive and significant influence on auditor decision-making. 3) To find out whether organizational culture has a positive and significant effect on auditor decision-making. 4) To find out whether social norms have a positive and significant effect on auditor decision-making, and 5) to find out whether regulations have a positive and significant effect on auditor decision-making. The study uses a quantitative approach with a multiple linear regression model. The research results show that all variables, such as professional ethics variables (EP/X1), Social factor variables (FS/X2), organisational culture variables (BO/X3), Social norms variables (NS/X4, and regulation and policy variables (RKD/X5), have a positive and significant effect on the amount of tax payments (JPM/Y).

Keywords: ***Management accounting, Social in auditing***

BACKGROUND

The title of this study was chosen based on the results of a field survey that refers to research that aims to investigate the social factors that influence the decision-making process by auditors in the context of auditing in the East Kalimantan region, Indonesia. Auditor decision-making (Appelbaum et al.) is an important aspect of auditing that involves evaluating and determining whether a company's financial statements accurately reflect its financial position and performance. Social factors include elements such as social norms, pressures from the work environment, interaction with clients, and organizational culture (Menne & Hasiara, 2023; Hasiara *et al*., 2025). All of these factors have the potential to influence how an auditor makes decisions in the auditing process (Menne & Hasiara, 2023). Several reasons why this research can be relevant and important. Auditor decision-making refers to the process by which an auditor gathers, analyzes, and evaluates relevant information to decide how to deal with a particular situation or issue in the context of auditing (Chu *et al.*, 2017). Auditors are professionals who are responsible for assessing an entity's financial statements to ensure that they are accurate, consistent, and in accordance with applicable accounting standards. Meanwhile, auditor decision-making is very important because audit results can have a significant impact on economic, investment, and financial decisions by various parties who use financial statements (Reinstein *et al.*, 2018). The auditor's decision should be based on careful analysis, professional ethics, and a deep understanding of applicable accounting regulations and standards.

Auditor decisions can have significant implications for the integrity and transparency of a company's financial statements (Climent-Serrano *et al*., 2018). Improper decisions can lead to adverse mistakes. The East Kalimantan

region has social and cultural characteristics that may differ from other regions, so this study can provide insight into how social factors, in particular, operate in this context (Chen et al., 2018).

Increased transparency: In recent years, attention to transparency and accountability in financial reporting has increased (Hasiara, 2008). Therefore, a better understanding of how social factors influence auditors' decisions can help improve the quality of auditing.

Ethics is the development of a set of norms, principles, and moral values that govern individual behavior in the work environment or in the context of the performance of tasks related to a profession (Novak, n.d.). This ethics establishes guidelines on how to behave, interact with colleagues, superiors, clients, and society, and make informed decisions in situations involving professional duties (Ahinful & Addo, 2017).

Social factors refer to the various aspects and dynamics in human social interactions that influence the behavior, views, and decisions of individuals and groups (Eldenburg et al., 2010). Social factors involve norms, values, culture, interpersonal interactions, social environment, and group dynamics that contribute to how humans behave and interact in society. Social norms are unwritten rules that govern the behavior of members of society (Alexandra *et al.*, 2023). These norms can relate to the ethics, manners, and social expectations that direct how individuals should behave (Tran Le Na & Hien, 2021). Social values are a general view of what is considered important or desirable in society *(Hasiara et al.,* 2019). These values can influence an individual's preferences, priorities, and worldview. Social interaction, the interaction between individuals in society, forms social dynamics that can influence their attitudes and views on various issues. The social roles that individuals play in society (such as roles as parents, employees, citizens) can influence their actions and responses to certain situations (Sabri *et al.*, 2021). Conformity and social norms: individuals tend to adapt their behavior to social norms and group expectations, which can influence their decisions (Ciulla et al., 2018). These social factors can interact and influence each other in shaping individual behavior and decision-making. In the context of research, understanding social factors helps explain how people behave in different social situations and environments.

Organizational culture refers to a set of norms, values, beliefs, traditions, behaviors, and patterns of interaction that exist within an organization (Masdar Mas'ud, 2016). It reflects the unique identity and cultural characteristics formed in the work environment of the organization (Welbeck et al., 2017). Organizational culture plays a key role in shaping the way people interact, work together, and make decisions within the organization. Organizational values are fundamental principles held by members of the organization. These may include values such as integrity, innovation, cooperation, honesty, or sustainability (Huang *et al.,* 2017). Norms are rules or guidelines that govern the behavior of members of an organization. These norms include manners, ethics, and ways of interacting that are considered appropriate within the organization. The way communication is carried out within the organization is a reflection of the organization's culture. It includes the style of communication, the frequency of communication, and the way information is delivered.

Social norms are rules, guidelines, or standards of behavior that are recognized and followed by members of a group or society (Kostis *et al.*, 2018). Social norms govern how individuals should behave in various social situations (Herbland *et al.*, 2017). Social norms can derive from the values held by society, and they play an important role in maintaining order, social cohesion, and smooth interaction between members of society. Manners norms involve behaviors that are expected in social

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interactions. These can include etiquette in speaking, being polite, and respecting the personal space of others (Levin & Schwartz-Tayri, 2017). Social norms have an important role in maintaining harmony and cohesion in society (Hoffmann & Metz, 2017). They provide clear guidelines on how to behave and interact with others, and they can also direct individuals in making informed decisions (Alipour, 2017). Violations of social norms can lead to social reactions or sanctions from society, while adhering to social norms can strengthen social bonds and support positive relationships between individuals in society.

Local regulations and policies refer to the regulations and decisions made by the local government in a particular area. They include a series of legal measures and guidelines adopted to regulate various aspects of life and activities in the area. Local regulations and policies aim to manage issues specific to the area and create a better environment for residents and local stakeholders.

THEORY AND HYPOTHESIS DEVELOPMENT

Auditor decision-making refers to the process by which an auditor gathers, analyzes, and evaluates relevant information to decide how to deal with a particular situation or problem in the context of auditing (Hasiara, 2023). Auditors are professionals who are responsible for assessing an entity's financial statements to ensure that they are accurate, consistent, and in accordance with applicable accounting standards. Auditor decision-making is critical because the results of audits can have a significant impact on economic, investment, and financial decisions by various parties who use financial statements (Hasiara, 2023). The auditor's decision should be based on careful analysis, professional ethics, and a deep understanding of applicable accounting regulations and standards.

The importance of auditor decisions can have significant implications for the integrity and transparency of a company's financial statements (Hasiara, 2023). Improper decisions can lead to costly mistakes. Local context (Hasiara, 2023). The East Kalimantan region has social and cultural characteristics that may differ from other regions, so this study can provide insight into how social factors, in particular, operate in this context (Hasiara, 2023).

2.1 Professional Ethics

Professional ethics refers to a set of moral norms and principles that govern individual behavior in the context of a particular job or profession (Hasiara, 2023). Professional ethics provide guidance on how a person should act, interact, and make decisions in the work environment or in the performance of duties related to his or her profession. This ethics has an important role in ensuring integrity, quality, and responsibility in every field of work (Hasiara, 2023). Professional ethics play an important role in building one's credibility (Hasiara, 2023). The trust of colleagues, superiors, clients, and the general public is essential in maintaining a good reputation in the profession. Professional ethics are very important in maintaining public trust in various professions (Hasiara, 2023). Each profession may have its own code of ethics or guidelines that govern the conduct of its members, and adhering to those codes of ethics is an integral part of operating effectively and responsibly in a work environment. Professional ethics refers to a set of norms, principles, and moral values that govern individual behavior in the work environment or in the context of the performance of tasks related to a profession. It establishes guidelines on how to behave, interact with colleagues, superiors, clients, and society, and make informed decisions in situations involving professional duties.

H1: Professional ethics have a positive and significant effect on auditor decision-making

2.2 Social factors

Social factors refer to the various aspects and dynamics in human social interactions that influence the behavior, views, and decisions of individuals and groups (Hasiara, 2023). Social factors involve norms, values, culture, interpersonal interactions, social environments, and group dynamics that contribute to how humans behave and interact in society (Hasiara, 2023). Social norms are unwritten rules that govern the behavior of members of society. These norms can relate to ethics, manners, and social expectations that direct how individuals should behave (Hasiara, 2023). Social values are a general view of what is considered important or desirable in society (Ahmad & Khalid, 2017). These values can influence an individual's preferences, priorities, and worldview. Social interaction, the interaction between individuals in society, shapes social dynamics that can influence their attitudes and views on various issues (Gil-Garcia *et al*., 2017). The roles that individuals play in society (such as roles as parents, employees, citizens) can influence their actions and responses to certain situations (Blockchain, 2017). Conformity and social norms: individuals tend to adapt their behavior to social norms and group expectations, which can influence their decisions. These social factors can interact and influence each other in shaping an individual's behavior and decision-making (Hasiara, 2023). In the context of research or analysis, understanding social factors is important to understand how people behave in different social situations and environments

H2: Social factors have a positive and significant influence on auditor decision-making

2.3 Organizational Culture

Organizational culture refers to the set of norms, values, beliefs, traditions, behaviors, and patterns of interaction that exist within an organization. It reflects the unique identity and cultural characteristics that are formed in the organization's work environment (Hasiara, 2023). Organizational culture plays a key role in shaping the way people interact, work together, and make decisions within the organization (Hasiara, 2023). Organizational values are fundamental principles held by the members of the organization (Hasiara, 2023). This may include values such as integrity, innovation, cooperation, honesty, or sustainability (Hasiara, 2023). Norms are rules or guidelines that govern the behavior of members of an organization. These norms include manners, ethics, and ways of interacting that are considered appropriate within the organization (Hasiara, 2023). Communication culture, the way communication is carried out within an organization, is a reflection of the organization's culture. It includes the style of communication, the frequency of communication, and the way information is delivered.

H3: Culture has a positive and significant effect on auditor decision-making.

2.4 Social Norms

Social norms are rules, guidelines, or standards of behavior that are recognized and followed by members of a group or society (Lefaan, 2022a). Social norms govern how individuals should behave in various social situations (Lestari et al., 2021). Social norms can derive from the values held by society, and they play an important role in maintaining order, social cohesion, and smooth interaction between members of society. Manners norms involve behaviors that are expected in social interactions (Lefaan, 2022b). This can include etiquette in speaking, being polite, and respecting the personal space of others (Lefaan, 2022a). Social norms have an important role in maintaining harmony and cohesion in society (Hasiara, 2023). They provide clear guidelines on how to behave and interact with others, and they can also direct individuals in making informed decisions (Tjejpe, 2018). Violation of social norms can cause social reactions or

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sanctions from society, while complying with social norms can strengthen social bonds and support positive relationships between individuals in society. Norms are a set of rules, values, or guidelines that develop and are agreed upon in a society to regulate individual behavior to conform to prevailing expectations and habits. Social norms serve as guidelines for interacting, distinguishing behavior that is considered good or bad, appropriate or inappropriate, and helping to create order and harmony in social life.

H4: Social norms have a positive and significant influence on auditor decision-making.

2.5 Local Government Regulations and Policies

Regional regulations and policies refer to the regulations and decisions made by local governments in a particular area (Hasiara, 2007). They include a set of legal measures and guidelines adopted to regulate different aspects of life and activities in the region (Hasiara, 2009). Local regulations and policies aim to manage issues specific to the area and create a better environment for residents and local stakeholders. Here are some examples of regional regulatory and policy indicators: 1) The level of community compliance with local regulations and policies, such as traffic regulations, business licensing, or environmental restrictions.2) Social and economic impacts. How do regulations and policies affect communities socially and economically, such as increased employment or changes in poverty levels? 3) Community participation: the level of community involvement in the policy-making process and its implementation.4) Transparency and accountability: the extent to which regulations and policies are implemented transparently and whether local governments can be held accountable for their decisions.5) Infrastructure, regulation, and policy support infrastructure development in the region, such as transportation, clean water, or information technology.6) Environmental protection, regulations, and policies support environmental protection and sustainability.

H5: Local government regulations and policies have a positive and significant effect on auditor decision-making

RESEARCH METHODS

This research method uses a systematic approach to plan, implement, and analyze research. The choice of research method is very important (Hasiara, 2020). Therefore, this study uses a quantitative approach using multiple linear regression, and the reliability of the results of this study can be used to determine the influence of independent variables on the dependent variables (Hasiara, 2020).

3.1 Quantitative Research Methods

This research method involves collecting data from a large number of respondents through questionnaires (Hasiara, 2023). This data is then statistically analyzed. Experiments: Experimental research involves manipulating independent variables to understand their impact on dependent variables (Hasiara, 2023). It is used to determine cause and effect (Hasiara, 2012). The secondary data analysis in this study uses existing data, such as government data or data from previous research, to answer new research questions (Hasiara, 2018). The selection of research methods should be tailored to your research question, objectives, and research characteristics. Sometimes, research may combine more than one method to gain a more complete understanding of the phenomenon being studied (Hasiara & La Ode, 2023). It is important to plan and execute research carefully so that the data obtained is reliable and relevant to answer research questions.

3.2 Regional Regulations and Policies

Regional regulations and policies refer to the regulations and decisions made by local

governments or local governments in a particular area (Hasiara, 2023). They include a set of legal measures and guidelines adopted to regulate different aspects of life and activities in the region (Hasiara, Ahyar M.Diah, and Sudarlan, 2019). Local regulations and policies aim to manage issues specific to the area and create a better environment for residents and local stakeholders (Hasiara, 2012). Regional regulation and policy indicators are measures used to measure the effectiveness, compliance, and impact of regulations and policies implemented by local governments in a certain area. Regional regulations and policies are a set of rules, provisions, and decisions set by local governments as guidelines in regulating the implementation of government, development, public services, and community life in their areas. Regional regulations generally have binding legal forms, such as regional regulations (Perda) and Regional Head Regulations, while broader regional policies include local government decisions, programs, strategies, and actions to achieve certain goals in accordance with regional needs and characteristics. Thus, regulations provide legal foundations and limitations, while policies provide direction and strategy for the implementation of local government so that development and community services can run properly, in an orderly, effective, transparent, and accountable manner.

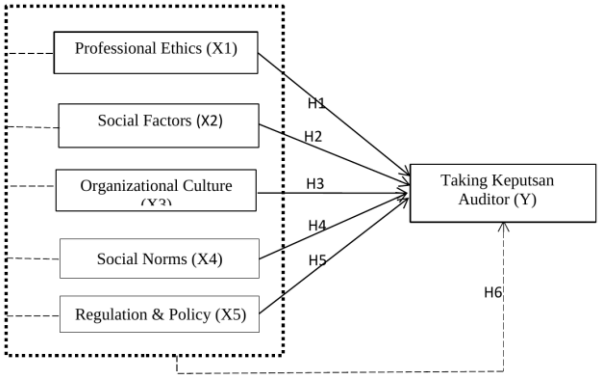


Figure 1. Research Conceptual Model

3.4 Population and Sample

3.4.1 *Populasi*

Population is a generalized area consisting of objects or subjects that have certain qualities and characteristics that are determined by the researcher to be studied and then drawn conclusions (Hasiara, Ahyar M.Diah, and Sudarlan, 2019). The population in this study is Indonesian citizens who live in the city of Samarinda, East Kalimantan, Indonesia.

3.4.2 *Sample*

Based on population, we can determine the sample in a study because the sample is part of the number and characteristics that the population has (Scott, 2015). Samples are part of the number and characteristics that the population has. The sample used in this study is all taxpayers who pay taxes. In this study, the determination of the number of samples uses a chance-based approach: a questionnaire is given to be filled out according to what the respondents feel.

3.4.3 *Sampling Techniques*

The sampling technique used by the researcher in this study is incidental sampling, which is a sample determination technique based on chance; that is, anyone who happens to meet the researcher can be used as a sample if it is seen that the person who happens to be met is suitable as a data source (Scott, 2015).

The criteria used in the sampling of the study are taxpayers who have paid and paid off their obligations as taxpayers.

3.5 *Data Collection Techniques*

Sugiyono (2015) stated that the data collection technique is the most strategic step in the research, because the main purpose of the research is to obtain data. The data collection technique in this study uses questionnaires, which is a data collection technique that is carried out by providing a list of questions and written statements to respondents to be answered (Scott, 2015). In this study, the

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questionnaire was in the form of statements that asked for an assessment of each statement with a Likert scale that had a value range of 1 to 5 for the respondents' agreement and disagreeing answers to statement in the questionnaire.

RESULTS AND DISCUSSION

4.1 *Research Results*

The results of this research were obtained from the collection of questionnaires that were distributed from May to September 2026. The questionnaire uses a Google Form for taxpayer respondents who have paid tax obligations. A total of 275 questionnaires that were filled out and eligible for processing came from the return of the questionnaire directly. The distribution was carried out for 4 months from May 23, 2026 to September 21, 2026. The study distributed the questionnaire to taxpayers domiciled in Samarinda City who were sampled in the research. The instrument test in this study consisted of a validity test and a reliability test carried out with the help of the SPSS version 24 program. The following are the results of validity and reliability testing.

a. Validity Test

The validity test was carried out using the correlation analysis method with the help of the IBM SPSS version 24 application. This test has the purpose of measuring the accuracy of the instrument used in a study. The decision criterion is to compare the calculated r value with the r table. If r calculates > r table, then it shows that the item is valid. The test results show that the lowest value is 0.556 and the highest value is 0.678. Both values are greater than 0.300. This shows that the validity test results are valid

b. Feasibility Test

According to Ghozali, a reliability test is a tool to measure a questionnaire that is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answer to a statement is consistent or stable over time. The reliability test in this study was carried out using equations *Cronbach's Alpha* in the SPSS application. If the value of the alpha coefficient is greater than 0.60, then it is concluded that the research instrument is reliable or reliable. The results of the reliability test of each variable in this study: the lowest value is 0.661 and the highest is 0.761. Both values are greater than 0.600. So it is concluded that the results of the reliability test are reliable.

4.2 Classical Assumption Test Results

a. Normality Test

The normality test is carried out to find out whether the bound variable and the free variable are normally distributed. The normality test in the data of this study uses *the Normal Probability Plot* which compares the cumulative distribution data of the actual data with the cumulative distribution of the normal distribution data. The reason for using the *normal probability plot graph is because the data in the study is 275 respondents; it is impossible for the researcher to use the Kolmogorov-Smirnov test. It is* certain that the data will not be distributed normally. According to the results of the test using *normal probability plot,* it shows a pattern or points spread around the diagonal line or follows a diagonal line. The results of the multiple regression normality test using *the Normal probability plot* can be seen in Figure 1.

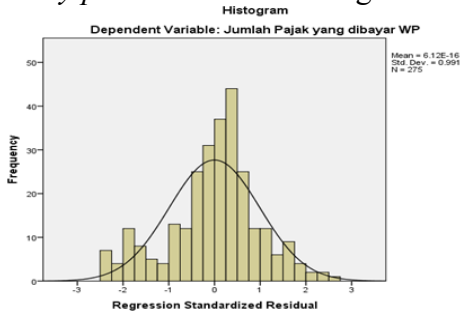


Figure 2 Normal Graph of P-Plot Multiple Regression

Source: SPSS Output 24 ***(2026)***

Based on the results of the normality test shown in Figure 2, it can be proven that the data is distributed normally because the points are spread not far from the diagonal line. Therefore, it can be concluded that the data in this study has a normal distribution.

b. Heteroscedasticity Test

The heteroscedasticity test aims to find out whether in the regression model there is a similarity of residual variance between one and the other. If the residual variants are fixed from one another, it is called homoscedasticity. But if the variants are different, it is called heteroscedasticity. A good regression model is one that does not experience heteroscedasticity. To find out whether or not there are symptoms of heteroscedasticity, a test can be carried out usinga heteroscedasticity graph in SPSS. The test of the presence or absence of heteroscedasticity in this study is carried out by testing it using a scatter plot of residual values of independent variables. Decision-making is known after we pay attention to the scatter distribution of data plots. If the distribution of data does not accumulate in one place, then it can be concluded that heteroscedasticity does not occur.

Heteroscedasticity testing in this study can also be seen using scatter plot graphs by looking at the predictive values of dependent variables (ZPRED) and their residues (SRESID). If there is a certain pattern, such as points that form a certain regular pattern (wavy, widening, then narrowing), then heteroscedasticity occurs. If there is no clear pattern and scattered points above and below the numbers on the Y axis, then homocedasticity occurs (Ghozali, 2018). The results of the multiple regression heteroscedasticity test and the results of the simple regression normality test using a scatter plot graph can be seen in the following image:

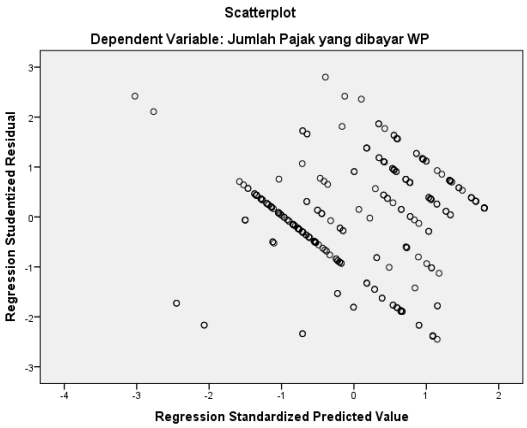


Figure 3 Scatter Plot Test Heteroscedasticity Test Multiple Regression
Source: SPSS Output 25 (2026)

Figure 2 shows that the pattern of dots on the scatter plot graph is scattered randomly and does not form a definite pattern and is scattered both above and below the zero point (0) on the Y axis.

c. Multicoloniality Test Results

The multicollinearity test aims to find out whether there is a correlation between independent variables in the regression model. Therefore, this test must be carried out in the multiple linear regression model because it has more than one independent variable. To test multicollinearity by looking at the VIF value of each independent variable. If the VIF value is < 10, then it can be concluded that the data is free from the symptoms of multicollinearity. The following is presented a table of multicollinearity test results which can be seen in the following Table 10.

Table 1 Multicoloniality Test Results

Variabel	VIVID	Remarks
Professional Ethics (EP/X1)	1,128 < 10,000	No Multicollinearity
Social Factors (FS/X2)	1,293 < 10,000	No Multicollinearity
Organizational Culture (KO/X3)	1,254 < 10,000	No Multicollinearity
Social Norms (NS/X4)	1,198 < 10,000	No Multicollinearity

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Regional Regulations & Policies (X5)	1,380 < 10,000	No Multicollinearity

a. Dependent Variable : Amount of Tax paid
Source: SPSS Output 25 (2026)

From the results of the above test, it is known that the VIF value of each independent variable is < 10. Therefore, it can be concluded that each independent variable in this study is free from the symptoms of multicollinearity.

4.3 Hypothesis Testing Results

This hypothesis test was carried out with the aim of determining the influence of independent variables on dependent variables.

a. Multiple Linear Regression Analysis

Multiple linear analysis was used in this study with the aim of proving the hypothesis regarding the influence of independent variables on the amount of taxes paid partially or together. The statistical calculation in the multiple linear regression analysis used in this study was carried out with the help of the IBM SPSS computer program version 24. The results of data processing using the SPSS program are further described in the appendix and further described in Table 2.

Table 2 Multiple Regression Coefficient Analysis Results

Models		Unstandardized Coefficients	Standard. Coefficients	t	Say.
		B	Beta		
1	(Constant)	1,798		1,674	0,095
	Professional Ethics (EP/X1)	0,201	0,200	4,717	0,000
	Social Factors (FS/X2)	0,111	0,119	2,626	0,009
	Organizational Culture (KO/X3)	0,249	0,227	5,069	0,000
	Social Norms (NS/X4)	0,100	0,101	2,298	0,022
	Regional Regulations and Policies (X5)	0,417	0,437	9,302	0,000

a. Dependent Variable: Auditor's decision-making (PKA/Y)
Source: SPSS Output 24(2026)

From the results of multiple regression analysis in Table 2 above, it can be determined that the level of significance of the regression coefficient of each variable on customer satisfaction is as follows:

a. Professional ethics (EP/X1) have a positive and significant effect on auditor decision-making (PKA/Y), because the value is 0.000 < 0.05.

b. Social factors (FS/X2) have a positive and significant effect on auditor decision-making (PKA/Y), because the value is 0.009 < 0.05.

c. Organizational culture (BO/X3) has a positive and significant effect on auditor decision-making (PKA/Y), because the value is 0.000 < 0.05.

d. Social norms (NS/X4) have a positive and significant effect on auditor decision-making (PKA/Y), because the value is 0.022 < 0.05.

e. Regional regulations and policies (RKD/X5) have a positive and significant effect on auditor decision-making (PKA/Y), because the value is 0.000 < 0.05. And the following equation is obtained: Y = 1.798 + 0.201 X1 + 0.111 X2 + 0.249 X3 + 0.100 X_4 + 0.417 X5. The multiple regression equation above partially contains each variable containing the following meanings:

a) The constant value of a = 1.798 means that if professional ethics, social factors, organizational culture, social norms, and

regional regulations and policies, then the auditor's decision-making increases. This means that professional ethics, social factors, organizational culture, social norms, and regional regulations and policies influence the auditor's decision-making.

b) The coefficient of the professional ethics variable affects the number of auditor decision-making by 0.201. This figure means that every 1% increase in professional ethics (EP/X1) causes the number of auditor decision-making to increase by 0.201.
c) The coefficient of the social factor variable affects the auditor's decision-making variable is 0.111. This figure means that for every 1% increase at the social factor level (FS/X2), the auditor's decision-making variable increases by 0.111.
d) The coefficient of the organizational culture variable affects the number of auditor decision-making by 0.249. This figure means that for every 1% addition to the organizational culture (BO/X3), the number of auditor decision-making variables increases by 0.249.
e) The coefficient of the social norm variable affects the auditor's decision variable by 0.100. This number means that for every 1% increase in the level of social factors (NS/X4), the auditor's decision-making variable increases by 0.100.
f) The coefficient of regional regulatory and policy variables (RKD/X5) affects the auditor's decision-making variable (PKA/Y) by 0.417. This figure means that for every 1% increase at the regional regulatory and policy level (RKD/X5), the auditor's decision-making variable increases by 0.417.

b. Partial Significance Test (T Test)

The t-test was carried out to determine the influence of each independent variable on the dependent variable partially/individually. After conducting various analyses, the researcher obtained the results of the t-test as shown in Table 3.

Table 3 Partial Test Results (t-test)
Coefficients

Model		t	Say.
1	(Constant)	1,674	0,095
	Professional Ethics (EP/X1)	4,717	0,000
	Social Factors (FS/X2)	2,626	0,009
	Organizational Culture (KO/X3)	5,069	0,000
	Social Norms (NS/X4)	2,298	0,022
	Regulations and Policies Region (X5)	9,302	0,000

a. Dependent Variable: Auditor Decision Making (PKA/Y)
Source: SPSS Output 24 (2026)

The magnitude of the T-table number with the provisions $\alpha = 0.05$, $n = 275$, and $k = 5$, so that the T-table can be formulated as follows: T-table = $t (\alpha / 2 ; n – k – 1)$

T-table = t (0.05/2; 275 – 5 – 1).

Ttable = t (0.025 ; 96) so that the T-table value of 1.8981 is obtained.

Based on the table of T Test results above, the influence of each variable can be known as follows.

1. The variable of professional ethics (EP/X1) has an effect on the amount of asabah tax payments (JPM/Y). From the coefficient table, the value of T-calculation = 4.717 is obtained, which means that T-calculation > T-table (4.717 > 1.898) with a significance level of 0.000 < 0.050, so partially the taxpayer compliance variable (KWP/X1) has a positive and significant effect on the number of auditor decision-making (PKA/Y).
2. The social factor variable (FS/X2) has an effect on the number of auditor decision-making (PKA/Y). From the coefficient table, the value of T-count = 2.626 is obtained, which means that T-calculation > T-table (2.626 > 1.898) with a significance of 0.009 < 0.050, then partially, the social factor

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variable (FS/X2) has a positive and significant effect on the auditor's decision-making variable (PKA/Y).

3. The organizational culture variable (BO/X3) has a positive and significant effect on the auditor's policy-making variable (PKA/Y). From the coefficient table, the value of T-calculation = 5.069 is obtained, which means that T-calculation > T-table (5.069 > 1.898) with a significance of 0.000 < 0.050, then partially, the organizational culture variable (BO/X3) has a positive and significant effect on the number of auditor decision-making (PKA/Y).
4. The social norm variable (NS/X4) has an effect on the number of auditor decision-making (PKA/Y). From the coefficient table, the value of t-count = 2.298 is obtained, which means that t-count > t-table (2.298 > 1.898) with a significance of 0.022 < 0.050, then partially, the social norm variable (NS/X4) has a positive and significant effect on the auditor's decision-making variable (PKA/Y).
5. The variables of regional regulations and policies (RKD/X5) have an effect on the number of auditor decision-making (PKA/Y). From the coefficient table, the value of t-count = 9.302 which means that t-calculation > t-table (9.302 > 1.898) with a significance of 0.000 < 0.050, then partially, the variables of regulations and regional policies (RKD/X5) have a positive and significant effect on auditor decision-making (PKA/Y).

c. Partial Significance Test (F Test).

The F-test is used to determine the level of significance of the influence of independent variables, namely professional ethics, social factors, organizational culture, social norms, regulations and regional policies, together (simultaneously) on the dependent variable, namely the formation of the auditor's decision (PKA. Y). If $_{\text{F-calculation}}$ > $_{\text{F-table,}}$ then the path coefficient can be continued or accepted. The test is carried out at a significance level of 95% or α = 0.05. The results of the multiple regression calculation together are shown in Table 4.

Table 4 Results of Simultaneous Test (F-Test) FANOVAa

Model		Sum of Squares	F	Say.
1	Regression	797,468	71,459	,000b
	Residual	600,401		
	Total	1397,869		

Source : SPSS Output Version 24, 2026

Based on the results of Table 4 above, it is known that the F test or simultaneous test of independent variables, namely the variables of tax professional ethics (EP/X1), social factors (FS/X2), organizational culture (BO/X3), social norms (NS/X4), regulations and regional policies (RKD/X5), have a simultaneous effect on the amount of tax paid (JPD/Y) with a significance value of 0.000 < 0.05 and an F-calculation value of 71.459 > F-table of 1.898. The magnitude $_{\text{of the F-table}}$ number with the provisions (k; n-k) or (5; 275-5) = F (1.898), resulting in an $_{\text{F-table}}$ value of 1.898. Thus, it can be concluded that the variables of service quality (X1), security (X2), and trust (X3) together or simultaneously have a positive and significant effect on customer satisfaction (Y).

The results of the analysis show that the value of the correlation coefficient between the variables of professional ethics (X1), social factors (X2), organizational culture (X3), social norms, regulations and regional policies (RKD/X5), on the auditor's decision-making (PKA/Y) can be seen in the value of R in Table 5.

Table 5 Regression Correlation Coefficient Test Results

Model	R	R Square	Adj. R Square
1	,755a	,570	,563

Source: SPSS Output 24 (2026)

Based on the data results, the value of the R coefficient was obtained as 0.755 or 75.5%. The interpretation value of the correlation coefficient is close to +1, which means that the relationship between these variables is getting stronger. This can explain that there is a very strong relationship between service quality, security, and trust in customer satisfaction.

d. R2 Determination Coefficient Test

The coefficient of determination is the square of the correlation coefficient as a measure to determine the capabilities of each variable used. The results of the multiple regression determination coefficient test can be seen in Table 6.

Model	R	R Square	Adj. R Square
1	,755a	,570	,563

Source: SPSS Output 24 (2026)

Based on the results of the above test, it can be concluded that from the three independent variables, namely the variables of Professional Ethics (EP/X1), Social Factors (FS/X2), Organizational Culture (KO/X3), Social Norms (NS/X4), Regional Regulations and Policies (X5), simultaneously to customer satisfaction (Y) with the *value of Adjust R Square* i.e. 0, 57 or 57% of the customer satisfaction variable can be explained by the three independent variables in the study, namely the variables of professional ethics (EP/X1), social factors (FS/X2), Organizational Culture (KO/X3), Social Norms (NS/X4), and Regional Regulations and Policies (X5), together. The remaining 43% were explained by other variables outside of this study.

4.4 Discussion of Research Results

Based on the results of the above research, it was found that after going through the validity and reliability test, all data in this study were declared valid and reliable. In addition, the results of the F test were found that the five variables, namely the variables of professional ethics, the variables of social factors, the variables of organizational culture, the variables of social norms, and the variables of regional regulations and policies, simultaneously had a positive and significant effect on the dependent variables. And the discussion of the results of hypothesis testing in this study is as follows:

1. The variable of professional ethics (EP/X1) has an effect on the amount of payment of asabah tax (JPM/Y). From the coefficient table, the value of T-calculation = 4.717 is obtained, which means that T-calculation > T-table (4.717 > 1.898) with a significance level of 0.000 < 0.050, then partially the auditor's decision-making variable. (KWP/X1) Positive and significant effect on the auditor's decision-making variable (PKA/Y). The results of this study are in line with the results of the research conducted (Ahadiat & Dacko-Pikiewicz, 2020; Ligia Meibol Fajardo Vaca) who stated that the ethical variable has a positive and significant effect on the auditor's decision-making variable (PKA/Y).
2. The social factor variable (FS/X2) affects the number of auditor decision-making (PKA/Y). From the coefficient table, the value of T-count = 2.626 is obtained, which means that T-calculation > T-table (2.626 > 1.898) with a significance of 0.009 < 0.050, then partially, the social factor variable (FS/X2) has a positive and significant effect on the number of auditor decision-making (PKA/Y). The results of this study are in line with the results of the research conducted. The results of this study are in line with the results of the research conducted (Hasiara, 2023).

(Start, 2023) Which states that the social factor variable (FS/X2) has a positive and

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significant effect on the auditor's decision-making variable (PKA/Y).

3. The organizational culture variable (BO/X3) affects the amount of asabah tax payments (JPM/Y). From the coefficient table, the value of T-calculation = 3.391 is obtained, which means that T-calculation > T-table (5.069 > 1.898) with a significance of 0.000 < 0.050, then partially, the organizational culture variable (BO/X3) has a positive and significant effect on the number of auditor decision-making (PKA/Y). The results of this study are in line with the results of the research conducted Beginning (2023) which states that organizational culture variables (BO/X3) have a positive and significant effect on auditor decision-making (PKA/Y).
4. The social norm variable (NS/X4) had a positive and significant effect on the auditor's decision-making variable (PKA/Y). From the coefficient table, the value of T-calculation = 2.298 was obtained, which means that T-calculation > T-table (2.298 > 1.898) with a significance of 0.022 < 0.050. Thus, partially, the social norm variable (NS/X4) had a positive and significant effect on the auditor's decision-making variable (PKA/Y). The results of this study are in line with the results of the research conducted Hasiara (2009) which states that social norm variables have a positive and significant effect on auditor decision-making variables (PKA/Y).
5. The variables of regional regulations and policies (RKD/X5) have an effect on the auditor's decision-making variable (PKA/Y). From the coefficient table, the value of T-calculation = 9.302 is obtained, which means that T-calculation > T-table (9.302 > 1.898) with a significance of 0.000 < 0.050, then partially, the variable of regulations and regional policies (RKD/X5) has a positive and significant effect on the auditor's decision-making variable (PKA/Y). The results of this study are in line with the results of the research conducted Hasiara (2020) which states that vRegional regulations and policies (RKD/X5) have a positive and significant effect on the auditor's decision-making variables (PKA/Y).
6. Of the five variables in this study, the variable of professional ethics (EP/X1), the variable of organizational culture (BO/X3), the variable of regulations and regional policies (RKD/X5) had an effect on the variable of auditor decision-making (PKA/Y). From the coefficient table, the value of t calculated > t table (71.459 > 1.898) was obtained and the five variables had a significance level of 0.000 < 0.050. The results of this study are in accordance with the results of the research conducted (Hasiara, 2020). Research results stating that if the partial variable has a positive and significant effect, it can be ascertained that simultaneously it must have a positive and significant effect on the variable.

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