

Internal Auditor Professionalism: Determinants and Its Effect on Behavior Auditor Ethics

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Abstract

This study aims to study the factors that influence the Professionalism and Ethical Behavior of Auditors at the Financial and Development Supervisory Agency (BPKP) North Sumatra Province and produce a model of Mediation of Professionalism on the Influence of Moral Intensity and Religiosity on Auditor Ethical Behavior at Financial and Development Supervisory Agency (BPKP) North Sumatra Province. The strategy employs a quantitative approach. The sample includes all Financial and Development Supervisory Agency (BPKP) North Sumatra Province internal auditors. Using a technique called "saturated sampling," criteria from all internal auditors were used as samples. One hundred forty-three internal auditors were chosen as the final sample. The method used is Partial Least Square (PLS). The results showed that moral intensity and religiosity positively affect internal auditor professionalism and ethical decision-making, and internal auditor professionalism positively affects ethical decision-making. Then, moral intensity and religiosity do not significantly influence ethical decision-making through internal auditor professionalism.

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1. Introduction

Indonesia plays a critical role and function in regulating the state system's sustainability. The government is becoming a significant hindrance to society due to deteriorating trust and a bad governance structure, beginning with false government actions that resulted in bad public perception (Dhamasanti & Sudaryati, 2021). As a result, the government is obligated to conduct a fair, clean, and transparent government. The government should continue to develop by implementing and promoting clean and good governance (government management) (Saputra et al., 2021). The purpose of internal control is to ensure good compliance and performance, early warning, and increase the effectiveness of risk management in managing the tasks of government agencies and in maintaining and improving the management standards of the activities of government agencies. The Financial and Development Supervisory Agency (BPKP) requires some important skills from the agency. They must have good skills to make ethical decisions. For example, the Financial and Development Supervisory Agency (BPKP) must have different moral indicators because morality affects the decision-making of certain institutions. The moral part that affects is the professionalism that the Financial and Development Supervisory Agency (BPKP) must have. Saputra et al. (2021) explain how important it is for auditors to adhere to ethics to maintain the quality of auditors.

Auditor professionalism is an essential aspect of the work of an auditor, not only in revealing the fairness of a financial statement but also in revealing fraud in financial statements (Jarrah, AL Jarrah, Al-Zaqeba, & Al-Jarrah, 2022). A person is said to be professional if he fulfils three criteria, namely having the expertise to carry out tasks in his field, carrying out a task or profession by setting standard standards in the field of the profession concerned and carrying out his professional duties by complying with the professional ethics that have been established. Furthermore, moral intensity is a factor that influences ethical decision-making. Moral intensity, as described by its six components, underpins the phases of the ethical decision-making process: awareness, judgment, intention, and moral action (Adekoya, Oboh, & Oyewumi, 2020). Based on this, it can be argued that while making judgments, moral awareness is required, as is risk assessment and the optimal choice is decided based on morals so that its implementation is carried out ethically (Hussain, Hassan, Iqbal, Niazi, & Hoshino, 2021). In tune with (Lim, O'Connor, Nair, Soleimani, & Rasul, 2023), the primary aspect in ethical decisions, namely the intention that serves as the foundation for action, can also be interpreted as the level of evaluation of that attitude, including morality. This opinion contradicts (Lehner, Ittonen, Silvola, Ström, & Würhleitner, 2022), which demonstrates that when the auditor's function is disrupted, the moral intensity does not affect decision-making.

Religiosity is also an influential part of ethical decision-making in the institution. In addition to morality, the auditor must have religiosity, which is useful for the institution's internal auditors when making ethical decisions. In addition, the role of religion and religiosity in business ethics is a topic that is considered in shaping the understanding of people's actions and attitudes. Religion has a strong influence on self-control. People with high religiosity can control their every action and avoid



immoral actions (Hamdani, Siregar, Marpaung, Gonggo, & Sulistyanti, 2022). Goel et al. (2020) found a positive influence between religiosity and the determination of ethical action. Religiosity's relationship with professionalism, as evidenced (Moreno, Nelson, & Cardemil, 2017) regarding the relationship between religiosity and attitudes toward professional mental health services among Mexican Latinos in the southwestern United States, shows that the level of religiosity is significantly negatively related to attitudes toward professional mental health services. Aside from moral intensity and religiosity, which can influence ethical decision-making in an agency, professional attitudes play an essential role in ethical decision-making for an accountant. According to (Menbarrow, 2021), the workplace environment and self-experience can influence individual professionalism in understanding and caring about ethical issues in their work. It is a necessary qualification for an accountant. He is morally responsible for the firm, profession, and staff. Barrainkua & Espinosa-Pike, (2018) and Yulianti et al. (2022) demonstrate that the higher the level of professionalism, the more appropriate the auditor's ethical decision-making becomes. Fetalvero, (2022) found a positive influence between religiosity and the determination of ethical action. However, the results of research Chan, Ananthram, Thaker, & Liu, (2022) found no effect of religiosity on ethical behavior. In addition to the fact that moral intensity and religiosity can influence ethical decision-making in a company, professional attitudes also play an important role in the ethical decision-making of accountants. As an accountant, this is a key qualification. He is responsible for ensuring that the company, the profession, and the staff have moral ethics. The higher the professionalism, the more appropriate the auditor's ethical decision.

From the explanation above regarding the basis for this research, the research problem formulation is stated as follows: (1) Does moral intensity have a positive effect on the professionalism of internal auditors? (2) Does religiosity have a positive effect on internal? (3) Does moral intensity play a positive role in ethical decision-making? (4) Does religiosity positively affect ethical decision-making? (5) Does internal auditor professionalism positively affect ethical decision-making? (6) Does moral intensity affect ethical decision-making through internal auditor professionalism? (7) Does religiosity affect ethical decision-making through internal auditor professionalism?

2. Literature Review

Theory of Planned Behavior

The theory of planned behavior is a form of renewal of the theory of reasoned action. The theory of reasoned action has scientific proof that the desire to act is caused by two things, namely subjective norms and attitude (Maichum, Parichatnon, & Peng, 2016). Therefore, the theory was changed to planned behaviour (Maichum et al., 2016). In this theory, it is explained that individuals will behave due to the intention to do so. This theory is aimed at specific and universal individual behavior. This intention is predicted by three factors: attitude to behave, subjective norms, and behavioural control. Behavioral attitudes are all individual judgements about the act of behaving. Subjective norms are the individual's beliefs about the desires of people who are influential for him to be willing to behave or



not according to the wishes of the important person. Behavioural control is an individual's view of his ability to behave (Pratama & Yuliati, 2021).

Ethical Decision Making

Varkey (2021) states that making individual and complex decisions requires self-morality, logic, standards, and viewpoints as internal elements. Hence, self-awareness is required. The goal of deciding is that various issues are either single or multiple concerns (there are several goals). The goal of the ethical decision is to make an official and moral decision that the public will accept (Knight et al., 2020). Making ethical decisions is a type of ethical conduct (ethical behavior) that frequently occurs in an organizational context (Reck, Fischer, & Brettel, 2022). Biasetti & de Mori (2021) state that ethical principles distinguish ethical policymaking from other types. First, consider the grounds for selecting a policy's outcome. Second, policymakers must embrace the principle in question as a form based on its moral side, which has both advantages and negatives. Ethical policymaking is selecting an action from a set of possibilities and making morally sound decisions that do not violate legal norms.

Professionalism

Professionalism is a type of responsibility that goes beyond simply following the rules and customs of society (Arthur, Davison, & Lewis, 2017). Individuals are considered professional when three conditions are met: the capacity to carry out their assignments according to their expertise, the ability to carry out according to company standards, and fulfilling the professional code of ethics. A person can be referred to as a professional if the following criteria are met: the ability to carry out obligations according to the expert, carrying out assignments according to company standards, and adhering to the professional code of ethics. Professionalism differs from a profession in concept. The concept of professionalism is an individual feature regardless of what the job is. In contrast, professionalism is more defined in a certain position with a series of requirements (Kozlowski & Ilgen, 2018). Good professionalism provides the auditor with the assurance of independence. Auditors must be able to examine the circumstances included in the broadening of morality-related concerns for a condition that influences their views while making decisions, generally referred to as intensity morals (Deliu, 2020).

Religiosity

Davies & Thate (2016) define religiosity as incorporating religious judgments about an individual or including faith in teaching religion. Religiosity is the personification of each individual with his God, who is fully within the individual. Internally, this religious attitude does not show directly, but yes, in his behavior. Religiosity is a comprehensive quality that makes a person have and practice religion. Religiosity consists of religious knowledge, beliefs, ceremonies, practices, religious attitudes, and social religion (Davies & Thate, 2016). Villani, Sorgente, Iannello, & Antonietti, (2019) said religion is the confidence level in someone manifested in worship attitudes and behaviors. Religiosity is a comprehensive quality that makes a person have and practice religion. Religiosity consists of religious knowledge, beliefs, ceremonies, practices, religious attitudes, and social



religion. Religiosity is perceived as an institution because it reflects a commitment to the responsibility of belief and worship according to religious rules (Zhang, Zhang, & Bell, 2021).

Moral Intensity

Moral intensity is linked to behavior control in the notion of planned conduct. Individual belief is the intended behavioral control if the viewpoint is a form of self-control regarding appraising that activity (Conner & Norman, 2022). Cornwell & Higgins, (2019) also said that It is a form that contains items that describe topics related to the main morals in a condition that influences a person's ethical judgment and the intensity of his behavior. According to moral intensity, Bon et al. (2017) is a form that consists of extensions of major moral issues in influencing an individual's perception of ethical issues and his or her intentions. Moral intensity is related to moral concerns that influence how people perceive their behavior and intentions. Individuals recognize the positive and negative aspects of an action. Internal and environmental factors also influence this evaluation. The internal factor is a person's personality, whereas the ambient factor is a person's social life (Wu & He, 2021).

Hypothesis Development

The Effect of Moral Intensity on Internal Auditor Professionalism

Moral intensity is a component of the theory of planned behavior, specifically believing in norms to obtain results. According to the theory of planned conduct, a person's behavior will emerge due to the purpose of behaving. Moral intensity is a component of planned action, specifically normative belief, where belief in the intended norm is targeted at achieving results. According to (Nurdianawati & Rachmawati, 2019), moral intensity is related to moral issues that influence one's ethical judgment and intention to act. Someone will determine the precise amount of good or bad behavior that will be carried out. According to research (Barrainkua & Espinosa-Pike, 2018), Moral intention emphasizes the importance of knowing the features of moral problems when confronted with audit dilemmas so that moral intention can help build auditor professionalism. Therefore, the following hypothesis was formulated:

H1: Moral intensity has a positive effect on the internal auditor's professionalism

The Effect of Religiosity on Internal Auditor Professionalism

Religiosity is included in the TPB component, i.e., control belief, and the auditor is selected based on how strongly the auditor can support his or her opinion about the intention to take a position in faith and policy making. That view is compatible with the auditor's religiosity because that belief encourages the auditor to always be vigilant in acting and thinking to make ethical policies. A study (Moreno et al., 2017) on the relationship between religiosity and attitudes toward professional mental health services among Mexican Latinas in the southwestern United States proved that religiosity was significantly negatively related to attitudes toward professional mental health services. Therefore, the following hypothesis was formulated:

H2: Religiosity has a positive effect on the internal auditor's professionalism



The Effect of Moral Intensity on Ethical Decision-Making

The TPB component includes moral intensity, namely subjective norms where belief in the desired norm is targeted at accomplishing that want. The quantity of morality in behaving, or the level of action claimed to include moral characteristics, is a critical factor in ethical decisions (Yazdanpanah & Forouzani, 2015). Valentine & Godkin, (2019) argue that moral intensity, described through six components of moral intensity, underlies the stages of the ethical decision-making process, namely moral awareness, moral judgment, moral intention, and moral action. Therefore, the following hypothesis was formulated:

H3: Moral intensity has a positive effect on ethical decision-making

The Effect of Religiosity on Ethical Decision-Making

Religiosity is included in the TPB component, i.e., behavioral control; the auditor is selected based on how strongly he can control the view of faith and the desire to choose actions to realize the right policy. The above explanation corresponds to the auditor's religious attitude because faith makes the auditor act and think carefully when deciding on the ethical policy (Dhamasanti & Sudaryati, 2021). Subsequent research has been carried out (Fetalvero, 2022), which shows the results of research showing religiosity has a significant influence on the formulation of ethical policies. The same result is also proven (Wood, Compton, & Smith, 2020), where the level of religiosity can impact the Ethical Policy when faced with an ethical dilemma. Singhapakdi et al. (2013) found that religiosity positively and significantly influences ethical decision-making. Therefore, the following hypothesis was formulated:

H4: Religiosity has a positive effect on ethical decision-making.

The Effect of Internal Auditor Professionalism on Ethical Decision-Making

The TPB component includes religiosity, i.e. the behavior of faith, which is reflected in the behavior of the auditor, who shows full confidence in the applied attitudes when various things cannot influence the auditor. This attitude is the professionalism of the internal auditor because they can commit to their true beliefs based on reality, follow regulations and professional ethics, and make ethical policies (Dhamasanti & Sudaryati, 2021). Research shows results consistent with those (Barrainkua & Espinosa-Pike, 2018) prove that professionalism significantly influences auditor ethical decision-making. The higher the professionalism, the more optimal the auditor's ethical decision-making will be. From the above considerations, the following hypothesis is obtained:

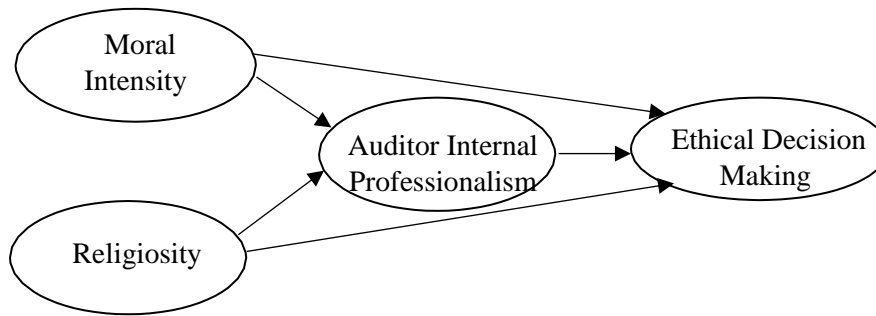
H5: Internal Auditor Professionalism has a positive effect on ethical decision-making

H6: Moral intensity has a positive effect on ethical decision-making through the Internal Auditor's Professionalism

H7: Religiosity has a positive influence on ethical decision-making through the Internal Auditor's Professionalism

Based on these hypotheses, the first image of the research model can be shaped as follows:





Source: Developed by The Researcher for This Research (2022)

Figure 1. Conceptual Framework

3. Research Methods

This research was conducted at the office of the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province because previous studies related to this research were predominantly conducted at the Public Accounting Firm as the object of research; the researcher chose the Financial and Development Supervisory Agency (BPKP) which is a government agency to be the object of research as well so that later the results of research conducted at the Public Accounting Firm can be compared with research conducted at the Financial and Development Supervisory Agency (BPKP) as an internal government auditor. The population for this study is all internal auditors at the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province. The saturated sampling technique is used to collect samples using the criteria of all internal auditors as samples. The ultimate sample size was 143 internal auditors. Ethical decisions in this study are made as a series that is carried out to obtain the expected output. The indicators used in this study are the questionnaire modified by (Valentine & Godkin, 2019), totalling three indicators: issues, considerations, and moral behavior. Moral intensity is a form that has a characteristic component of widening issues related to moral orders in a situation. The indicators used in this study are the questionnaire modified previously by (Paramita, Indarti, Virgosita, Herani, & Sutikno, 2022), totalling six indicators, namely the magnitude of the impact, social consensus, the possibility of impact, the proximity of time, the concentration of impact, and the linkages. The professionalism in question is checking and compiling reports using professional expertise appropriately and appropriately. The indicators used in this study are the questionnaire modified by (van Berkel, Penning de Vries, & van der Aa, 2022), namely loyalty to work, environmental responsibility, independence, trust in work rules, and work-relatedness. In this study, religiosity is an interrelated program of beliefs and behavior and a series of worship that links the individual and his God (Villani et al., 2019). The indicators used are questionnaires modified by (Villani et al., 2019), namely individual characteristics, behavior, religious behavior, and communication. The research instrument used was a questionnaire distributed to a predetermined sample, and then the measuring instrument used a Likert scale. Furthermore, the constructs of this study's evaluation were graded using a scale (1 - strongly disagree; 2 - disagree; 3 - neutral; 4 - agree; 5 - strongly agree). The approach utilized is Partial Least Squares (PLS). PLS is a Structural Equation Modeling (SEM) method used to infer



the link between complex variables (Nasution, Fahmi, Jufrizen, Muslih, & Prayogi, 2020). The PLS model is utilized when there is a causal relationship between the control and dependent variables, and one or more of the control variables has indicator elements that can assess the dependent variable. SEM-PLS analysis (Hair et al., 2021) is divided into two stages, namely, making the outer model (model measurement) and the inner model (model structure).

4. Results

Measurement Model Analysis (Outer Model)

In this study, testing for reliability was conducted using two methods: Cronbach's alpha and Composite reliability. Cronbach's alpha is a statistical measure that represents the minimum level of reliability for a given construct. In contrast, composite reliability is a measure that represents the true level of reliability for the construct. Composite reliability is superior for estimating a construct's internal consistency (Hair et al., 2021). According to conventional guidelines, it is generally recommended that Cronbach's alpha or Composite reliability coefficient should exceed 0.70 in order to ensure satisfactory measurement reliability (Juliandi, 2018). However, it is worth noting that a coefficient of 0.6 can still be deemed acceptable in certain contexts.

Table 1. Cronbach Alpha and Composite Reliability

	Cronbach's Alpha	Composite Reliability
Auditor Professionalism	0,863	0.889
Ethical Decision Making	0,912	0.929
Moral Intensity	0,903	0.928
Religiosity	0,899	0.923

Source: Processed Data (2022)

Table 1 shows that all research variables have Cronbach's alpha values and composite reliability above 0.600. Based on the results, the study variables are reliable. Discriminant validity is the extent to which a construct is distinct from all other constructs (constructs are unique). The most recent criterion for measurement is the Heterotrait-Monotrait Ratio (HTMT) value (Hair et al., 2021).

Table 2. Heterotrait-Monotrait Ratio (HTMT)

	Auditor Professionalism	Ethical Decision Making	Moral Intensity	Religiosity
Auditor Professionalism				
Ethical Decision Making	0.718			
Moral Intensity	0.600	0.902		
Religiosity	0.678	0.805	0.608	

Source: Processed Data (2022)



Based on the validity test using the HTMT parameters in Table 2, the values obtained for all these parameters exceed the minimum required values. Therefore, all construct data is valid for use in this model.

Structural Model Analysis (Inner Model)

The predictive potential of the structural model is determined by examining the R-squares value for each endogenous variable. The R-square value can describe the impact of exogenous variables and whether they significantly impact endogenous variables (Ghozali, 2014). R-squares values of 0.75, 0.50, and 0.25 indicate that the model is strong, moderate, and weak, respectively (Hair et al., 2021).

Table 3. R-Square

	R Square	R Square Adjusted
Auditor Professionalism	0.475	0.452
Ethical Decision Making	0.859	0.850

Source: Processed Data (2022)

The conclusion from testing the R-square value in Table 3 is as follows: R-Square Adjusted model path I = 0.452. This means that the ability of the moral intensity and religiosity variables to explain ethical decision-making is 85%; thus, the model is classified as substantial (strong); and (2) R-Square Adjusted model for Path II = 0.452, meaning that the ability of the moral intensity and religiosity variables in explaining auditor professionalism is 45.2%; thus the model is classified as weak.

Hypothesis test

This test is to determine the path measure of the structural model. The thing is to test the significance of all connections or hypothesis testing.

Table 4. Direct and Indirect Effects

Path Coefficient	T-Statistics	P-Values	Decision
Direct Effect			
Auditor Professionalism -> Ethical Decision Making	2,048	0.041	Accepted
Moral Intensity -> Auditor Professionalism	2,284	0.023	Accepted
Moral Intensity -> Ethical Decision Making	6,053	0.000	Accepted
Religiosity -> Auditor Professionalism	2,768	0.006	Accepted
Religiosity -> Ethical Decision Making	4,489	0.000	Accepted
Indirect Effect			
Moral Intensity -> Auditor Professionalism -> Ethical Decision Making	1,371	0.171	Rejected
Religiosity -> Auditor Professionalism -> Ethical Decision Making	1,588	0.113	Rejected

Source: Processed Data (2022)



Hypothesis 1 states that moral intensity significantly affects internal auditor professionalism. The analysis results show that the moral intensity variable significantly affects internal auditor professionalism, so H1 is accepted. The conclusion is that moral intensity is an important indicator to increase the professionalism of the internal auditor. Moral intensity is linked to behavior control, in which the auditor can distinguish between good and bad behavior intentions. In his assignment, the auditor has the authority to order him to do whatever action he desires based on his behavioral intentions. The good or negative behaviors that the auditor chooses result from what the objective is to achieve; therefore, control and behavioral intents are important aspects of developing a professional attitude in the auditor (Dhamasanti & Sudaryati, 2021). This aligns with previous research by (Nurdianawati & Rachmawati, 2019) and (Barrainkua & Espinosa-Pike, 2018), who found that the moral intensity variable positively and significantly affects Internal Auditor Professionalism.

Hypothesis 2 states that religiosity has a significant influence on Internal Auditor Professionalism. The analysis results show that the religiosity variable significantly influences internal auditor professionalism, meaning H2 is accepted. The direction of influence of the two variables between religiosity and internal auditor professionalism is positive, which means that the higher the religiosity, the higher the internal auditor professionalism. The conclusion is that high religiosity can shape Internal Auditor Professionalism. The results in this study support the findings of research conducted by (Moreno et al., 2017), who found that religiosity has a significant and positive influence on Internal Auditor Professionalism. Thus, a person with a high religious attitude will try to carry out all the commands of his Lord and avoid all His prohibitions so that an auditor will act professionally. A professional public accountant must fulfil his responsibility to society, clients, and colleagues to behave properly and be based on a good level of religiosity. This aligns with previous research by (Jha & Robinson, 2016) (Kurniati, Saftiana, & Andriana, 2022), which finds a positive and significant link between religiosity and professionalism.

Hypothesis 3 states that moral intensity has a significant influence on ethical decision-making. The analysis results show that the moral intensity variable significantly affects ethical decision-making, meaning that H3 is accepted. The conclusion is that moral intensity is not an indicator of ethical decisions. This study's results differ from those (Fetalvero, 2022), who found that the level of religiosity has a positive and significant effect on ethical decision-making. This shows that the higher the level of religiosity possessed by someone, the more able to improve one's ability to make ethical decisions. Thus, if you want to improve ethical decision-making, it is very important to pay attention to one's level of religiosity. This aligns with Cunningham's opinion (Balqis & Fanani, 2021), stating that religiosity is important in ethical decision-making. This aligns with previous research by (Sulaiman, Toulson, Brougham, Lempp, & Haar, 2022), which finds a positive and significant link between religiosity and ethical decision-making.

Hypothesis 4 states that religiosity has a significant effect on ethical decision-making. The results of the analysis show that the religiosity variable has a significant effect on ethical decision-making, meaning that H4 is accepted. One of



the indicators individuals consider in making decisions is the level of religion or belief so that they can control and direct individuals to behave morally well. Thus, individuals can make good decisions based on ethical and religious norms that benefit the environment. Based on the theory of planned behavior, religiosity is classified as a control belief, namely where an auditor or individual must pay attention to factors that can support and hinder a person from carrying out a behavior related to the individual's beliefs. The results of this study, like (Alteer, Yahya, & Haron, 2013), found the religiosity variable to have a significant positive impact on ethical decision-making. The same is also proven Singhapakdi et al. (2013), who found that religiosity has a positive and significant influence on ethical decision-making.

Hypothesis 5 states that professionalism has a significant influence when making Ethical Decision Making. The analysis results show that the professionalism variable does not positively and significantly influence ethical decision-making, meaning that H5 is accepted. The conclusion is that professionalism is an indicator of ethical decision-making. The effect of the two variables between Internal Auditor Professionalism on Ethical Decision Making is positive, which means that the higher the internal auditor professionalism, the more it will influence the auditors in making Ethical Decision Making so if you want to improve Ethical Decision Making, internal auditors need to have professionalism (Dhamasanti & Sudaryati, 2021). Based on the theory of planned behavior, professionalism is classified as a behavior belief, namely where an auditor must have full confidence in behavior according to the rules carried out and not be easily influenced by anyone to complete his work in an organization. These guidelines will influence auditors to be more professional in their behavior and attitude to generate public trust and confidence in the performance of auditors or individuals in an organization.

Hypothesis 6 states that moral intensity has a significant effect when making ethical decisions through Internal Auditor Professionalism. The analysis results show that the moral intensity variable has no significant effect when making ethical decisions through the Professionalism of the Internal Auditor, meaning that H6 is rejected. The conclusion is that Internal Auditor Professionalism does not mediate the influence of moral intensity when making ethical decisions. In other words, ethical decisions can be increased with moral intensity without the support of internal auditor professionalism, so if the moral intensity is increased, it will help improve ethical decisions without regard to Internal Auditor Professionalism. The results of this study are not in line with the research results (Dhamasanti & Sudaryati, 2021), which show that moral intensity has a significant effect when making ethical decisions through Internal Auditor Professionalism.

Hypothesis 7 states that religiosity has a significant effect when making ethical decisions through Internal Auditor Professionalism. The analysis results show that the religiosity variable significantly affects ethical decisions through the Professionalism of the Internal Auditor, meaning that H7 is rejected. The conclusion is that Internal Auditor Professionalism does not mediate the influence of religiosity on ethical decision-making. In other words, ethical decisions can be increased by having religiosity without being matched by the Internal Auditor's Professionalism, so if religiosity is increased, it can help improve ethical decisions



without regard to the Internal Auditor's Professionalism. The study results differ from the results of research (Dhamasanti & Sudaryati, 2021), which show that religiosity has a significant effect when making ethical decisions through Internal Auditor Professionalism.

5. Conclusion and Suggestion

Based on the results of the study, it is concluded that moral intensity and religiosity have a positive and significant effect on auditors' professionalism and ethical behaviour, and professionalism affects the ethical behaviour of auditors at the Financial and Development Supervisory Agency (BPKP) North Sumatra. Indirectly, moral intensity and religiosity do not have a positive and significant effect on the ethical behaviour of auditors through the professionalism of auditors on moral intensity, and religiosity has a positive and significant effect on auditors' professionalism and ethical behaviour.

For auditors to maintain their professionalism because of high professionalism, they tend to obey the rules to make good ethical decisions. Apart from that, there is also a need to maintain moral intensity and religiosity because, with the intensity of moral intensity and religiosity, the auditor can organize and carry out the actions needed to achieve a certain level of achievement. For future researchers, it is recommended to expand the research object not only to the Financial and Development Supervisory Agency (BPKP) of North Sumatra Province, but it can also be carried out at the Financial Audit Agency, the Medan City Inspectorate, or the Public Accounting Firm in North Sumatra. In addition, it is recommended that future researchers develop this research by examining other factors that have a greater influence on auditors' ethical decision-making. The limitations of this study include the fact that this research was only conducted in North Sumatra, so the study results cannot be generalized. Conducting research in a relatively narrow area has the possibility of low variation. A low level of variation can cause bias in data analysis. There are limitations to the data collection technique in the form of a questionnaire, so researchers cannot control the answers of respondents who do not show the actual situation. The questionnaires were distributed at an ineffective time, namely towards the end of the year, when the internal auditors were quite busy. Thus, the questionnaires distributed could have gotten a better response.

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