

MEBOYA'S MEANING IN STRENGTHENING THE INFLUENCE OF THE PEER ATTITUDES ON STUDENT'S PROFESSIONAL SKEPTICISM

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Abstract

This study examines the effect of peer attitudes on the professional skepticism (PS) of accounting students in the Buleleng Regency. We predict that peer attitudes representing strong (weak) pressure on PS will encourage accounting students to be more (less) skeptical. Using a between-subject experimental procedure, our hypothesis was significantly supported. Furthermore, this study identifies differences in the influence of peer attitudes towards PS among students who have a professional (non-professional) meaning on local genius meboya. In this study, the professional (non-professional) meaning of local genius meboya is a proxy for the higher (lower) inherent skepticism. The results of the differential test between groups indicate that the meaning of certain cultural values can strengthen the influence of peer attitudes towards PS. Our results identify the importance of developing human resource policies in accounting firms, particularly the professional skepticism of accountants and auditors.

Keywords: Professional Skepticism; Peer Attitudes; Local Genius Meboya.

I. INTRODUCTION

This study examines the effect of peer attitudes on the professional skepticism (PS) of accounting students in the Buleleng Regency. The peer attitudes variable was manipulated as an act of providing informal suggestions on an auditing lecture assignment. Specifically, this study aims to identify whether there is a difference in the level of professional skepticism when the attitude factor of their peers influences accounting students and when they are not. Previous research found that peer attitudes and inherent skepticism jointly influence the PS of auditors in China [1]. The study was motivated by the collectivist culture in China. There is a need for further investigation regarding the influence of peer attitudes towards PS in areas with different cultures.

Although many studies related to PS have been carried out on auditors, an understanding of the ethical aspects of PS has been given to various universities. This condition is driven by the increasing work volume of auditors and professional dynamics, which cause supervisors in most audit firms to be unable to provide assistance related to PS [2], [3]. The study identified that professional auditors already have inherent skepticism. However, previous studies still focus on examining the influence of PS on the judgment and opinion of auditors who have entered the professional world [2], [4], [5]. The dynamic nature and scope of auditing encourage universities to introduce PS aspects to accounting students as a component of audit quality. This study contributes to the literature by examining the impact of peer attitudes on PS in the presence of inherent skepticism.

Research on the PS aspect of audit professionalism has increased, most related to issues or audit engagement quality [1], [6], [7]. In this case, the auditor is increasingly encouraged to be able to justify each stage of the audit procedure during the engagement. The auditor's justification of the findings to the financial statement opinion is considered a form of audit engagement accountability to stakeholders. Not only academics but international regulators in the auditing profession also emphasize the importance of the process of "questioning" the adequacy and accuracy of audit evidence obtained by the auditor during the audit engagement [8]. In general, this process involves teamwork in an audit engagement. The nature of professional work in the form of teams or groups makes PS auditors also influenced by the dynamics of the social environment. For example, each auditor may have their attitude toward client integrity as well as the ability of regulators to set audit engagement standards [9]. On the other hand, auditors also have feelings of scope and time pressure from superiors in the office [10], [11]. Although the influence of several social and situational factors on PS has been discussed in previous studies, few identify social factors in the form of colleagues' attitudes towards PS owned by prospective auditors (accounting students).

The auditing profession includes work and procedures mainly carried out on a group or team basis. In an accounting firm, each professional auditor has a different level of knowledge and professional relationship [12], [13]. This heterogeneity involves not only the relationship and interaction between the auditor and his superiors, but also colleagues who are members of the same engagement team. Even though audit standards and procedures have been objectively established, auditors still tend to seek a "second opinion" that strengthens the adequacy and accuracy of the evidence. In this case, the auditor may think that the audit standards or procedures are not objective enough. This condition is widely discussed in the social psychology literature, where individuals tend to want to ensure the truth of information using the opinions and expectations of peers [1], [14]–[16]. However, these studies

are still inconclusive and require development regarding the influence of peer attitudes on the prospective auditor's PS novice (in this case, accounting students).

This study uses an experimental design by manipulating the peer attitudes who have a strong or weak influence on students' PS. In addition, the peer attitudes are manipulated as parties who can provide suggestions in an audit engagement. Peers are important figures for a professional who wants to build good communication in an organizational environment [16]. In most audit engagements, the supervisor or manager is responsible for assessing risk and designing the audit program so that staff members can later carry out their substantive duties [9]. This phenomenon increasingly shows peers' prominent role in encouraging critical thinking for individual auditors in every professional consideration. However, not many studies have identified the effect of peer advice on auditor skepticism and professional judgment. In an economy based on democracy with deliberation and consensus, communication between peers is common in Indonesia. Similar conditions have been studied in different cultures in China [1].

At every audit engagement, an auditor seeks to establish communication with colleagues as a team. In a team, each auditor may find a co-worker or colleague who "fits in with him". Kadous et al. [17] define this phenomenon as a "social bond" where auditors can receive high or low-quality suggestions from peers who have this type of bond. Interaction and communication are components that encourage the emergence of professional judgment in the form of a group [18]. In this case, professional skepticism in the form of a group is one aspect that is thought to improve the quality of audit engagements through periodic audit program reviews, fraud detection planning for clients, and informal consultations between peers. We suspect that the role of peers in providing a space for informal communication and consultation has an influence on the PS of accounting students as prospective professional auditors. This study extends the previous literature by examining the effect of peer attitudes towards accounting students in Buleleng Regency who culturally already have inherent skepticism in the form of local genius meboya.

This study continues what has been previously found by Ying et al. [1] in the scope of determining the joint effect between the attitude of peers and the auditor's inherent skepticism towards PS. Our study involved accounting students as experimental subjects to identify PS before changing their status to professional auditors after passing through a period of higher education. Khan & Harding [19] identify that humans have inherent internal and unique skepticism. In this case, social interventions are factors that can provide value to each individual and meet it with the inherent skepticism that has been trusted from the start. Based on the literature, our research wants to emphasize the joint effect between inherent skepticism (internal factor) and peer attitudes (external factor) towards the PS of accounting students in Buleleng Regency. As previously mentioned, Buleleng Regency has local genius in the form of social stereotypes called meboya.

Based on several backgrounds, this study identifies PS by accounting students in Buleleng Regency. First, Buleleng is one of the largest regencies (geographically and economically) in Bali Province. Second, Buleleng Regency was once the capital of the Sunda Kecil (its area includes the Province of Bali, the Province of West Nusa Tenggara, and the Province of East Nusa Tenggara) during the early days of the independence of the Republic of Indonesia (NKRI). Third, meboya is a local genius and a cultural heritage that has long existed in Buleleng Regency. Fourth, in general, meboya implies a situation where an individual or group has a perception that shows an attitude of rejection or denial [20]. In this case, meboya leads to negative connotations because it contains elements of suspicion and prejudice.

Nevertheless, various studies still study the meboya with positive meanings, considering its central role in maintaining national resilience. [20] also explains that meboya is formed from past experiences experienced by the people of Buleleng, especially those which include elements of lies and disobedience. This condition also makes some Buleleng people have inherent skepticism in collective memory, which tends to be challenging to eliminate.

In general, small and medium-sized enterprises dominate accounting firms in the Bali province. However, as in many countries, large-scale a This condition makes auditors who are members of small and medium-sized accounting firms experience more pressure on working time and audit quality [21], [22]. In this case, the client has a stronger position of influence, thus making the PS of each auditor increasingly questionable for its existence to the quality of the audit engagement. This condition also developed with the emergence of the phenomenon that auditors tend to maintain good relationships with clients and peers. In the context of audit engagements, maintaining "too harmonious" relationships with clients can reduce audit quality. Thus, regulators and audit practitioners increasingly emphasize the importance of maintaining PS for each auditor [1], [8], [21].

Previous literature found that auditors need extra communication with peers in an audit engagement [1], [17], [18]. Our research selected accounting students as subjects because one of the requirements for a career as an auditor is to graduate in the accounting subject [23], [24]. Accounting students in our research are assumed to have taken auditing courses. In general, they understand that auditors must dig up information to fulfil the adequacy and accuracy of audit evidence. Our research wants to support the condition that the high (low) content of information and communication from peers will make accounting students more (less) skeptical of their professional judgments. Our research wants to emphasize that the influence of peer attitudes will be more substantial for accounting students who view meboya with a professional meaning, compared to a weaker influence for those who perceive meboya as

having a non-professional meaning. This hypothesis was also developed based on the phenomenon that meboya has become a collective memory in Buleleng people which can appear in every aspect of the social life.

Based on the research background, this study considers the joint effect between the attitude of peers and inherent skepticism on the professional skepticism of accounting students. Therefore, the following research question:

“Will the influence of peer attitudes on professional skepticism be different between accounting students who view a local genius of meboya using professional meanings and those who use non-professional meanings?”

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

A. *Peer Attitudes and Professional Skepticism*

The development of technology, information, and communication encourages individuals to act following their social environment. This phenomenon is widely discussed in the social psychology literature, where members of a group can influence the judgment of other members [16]. Previous literature examines the theory of the influence of the social environment more specifically by describing the social aspect as the influence of peers on individual judgments [25], [26]. In an audit engagement, the role of the social environment (including peers) can be seen because each procedure requires the confirmation of each team member. Not a few auditors feel pressure to continuously confirm with peers regarding findings, evidence, and professional considerations that arise during the work [6], [10].

Generally, auditors who have just entered the professional world will get substantive work and are responsible to superiors in an audit engagement [10], [27]. Therefore, the auditor will tend to consult more often with peers who already have more experience in audit engagements. However, auditors also often understand audit procedures from peers who have the same point of view [14], [28]. The pressure to be “one voice” in an audit decision is an internal problem in various accounting firms. This phenomenon has even been identified during higher education, where accounting students often participate in solving audit case studies in the form of group assignments [29]. The complexity of the case studies discussed prompted the students to immediately draw conclusions together because debates that were too intensive were considered a waste of time.

Nasution & Östermark [28] encourage academics and practitioners to pay more attention to mitigating internal problems in accounting firms, one of which arises because of the auditor's relationship with peers. At a certain level, pressure to be “one voice” between auditors and their peers can reduce audit quality and encourage actions that violate professional codes of ethics [27]. However, the working relationship between auditors and peers during an audit engagement is unavoidable, so research on peers' attitudes towards auditors' professional judgment and skepticism is increasingly needed.

Our research manipulates peer attitudes by providing advice and information to auditors who perform an audit assignment. The process of sharing information among members of a group (in this case, between auditors at an accounting firm) is a form of organizational socialization that aims to gain a thorough understanding of corporate culture and politics [30]. In this case, each auditor wants to be a full member of the group and can receive “insider tips” that may be useful for his survival in the organization. Other research explains that aspects of psychological experience can increase an individual's confidence in maintaining professional judgment and tend not to accept suggestions from other parties [31]. This condition is quite different among auditors, where each stage of their work involves the views of other individuals (at least applying supervisors). Regulators in finance and auditing also encourage accounting firms to maintain the flow of information between auditors in an audit engagement, including informal details provided by the auditor's peers [8], [9].

Based on the background of the problems, this research also involves aspects of local genius meboya is a form of inherent skepticism possessed by individuals. As a long-standing cultural heritage in Buleleng Regency, meboya is expected to impact the community's social life positively. The negative stigma in meboya has begun to be positively redefined so that it can be used proportionally and professionally [20]. Local genius meboya is no longer only interpreted as a negative prejudice that is not rationally grounded, although conflicts and social dynamics will never go away. In the organizational context, conflict is a phenomenon that can be viewed constructively and strengthens the relationship between members of the organization [32]–[34]. Not a few organizations provide incentives so that each member continues to work to resolve conflicts to produce solutions that benefit the organization in general [32].

Our research suggests that auditors who do not get a thorough understanding of a condition or audit findings in the field will seek advice from peers. We also suspect that auditors tend not to want to interrupt the time of superiors (managers or partners) to communicate and ask informally so that peers' opinions will be more valuable in the eyes of the auditors. The influence of a solid or weak peer opinion tends to affect the auditor's professional skepticism, which in this study is represented by accounting students who have taken auditing courses. When the peer attitude means a strong PS, the auditor tends to follow the advice of peers and increase their PS level. On the other hand, the auditor will lower his PS level when the peer attitude shows a weak PS. Based on the literature related to organizational behaviour and local genius meboya, the hypotheses developed in this study are as follows:

H1: When peer attitude represents a strong (weak) emphasis on professional skepticism, students will be more (less) sceptical in their judgments.

B. The Mutual Effects of Peer Attitude and Students' Inherent Skepticism On Their Professional Skepticism

We believe that internal and external factors can influence auditors' professional skepticism. Expressly, the internal factor referred to the individual's inherent skepticism based on cultural values, reflected in the local genius meboya. Our research wants to examine whether the meaning of meboya (professional or non-professional) will affect the student's professional skepticism in response to the influence of the attitude of previous peers. Meboya is a culture embedded in the Bali area (especially Buleleng Regency) and has become an important component of the social life of its people. The meaning of local genius meboya is one of the factors that can strengthen the influence of the attitude of peers towards the professional skepticism of accounting students in Buleleng Regency. Our research examines the possibility that students prefer peer opinion over inherent skepticism in the form of their meboya culture when following up on a finding in an audit case. We suspect a difference in the effect of peer attitudes on accounting students' professional skepticism between those who view meboya professionally and non-professionally.

Although the local genius meboya has become an inherent cultural heritage in Buleleng, it cannot be denied that each individual has their meaning for the culture. Our research categorizes them into professional and non-professional meanings. In some studies, the meaning of culture is considered more important than the universal value of the culture itself [35], [36]. The various meanings of this culture also arise based on groups that have societal roles. Koenig & Eagly [35] explain this condition using social role theory, where the attributes of certain social groups are closely related to the stigma of that group concerning certain levels of competence and expertise. In the auditing profession, the stigma of this group will tend to be influenced by the roles that the auditing profession can take in the future. In other words, the meaning of the meboya culture tends to be more dynamic than the values in the culture itself. Research on auditors' professional skepticism is increasingly needed, considering the internal and external factors that influence auditors [6], [37], [38]. The auditor's professional skepticism will always be important to any quality audit engagement.

III. METHOD

A. Participants and Research Design

Our research uses a between-subjects experimental design involving accounting students in Buleleng Regency. The tools used in our study are generally divided into introductory sections and primary instruments. The initial part is an explanation of the core procedures, a statement of willingness to become a participant, and a statement of confidentiality of information. Next, participants were given information that completing case assignments took about 45 minutes consisting of case-study and post-experiment questions. In general, participants in this study were assigned to resolve a case where there were instructions to evaluate audit evidence provided by a client in an audit engagement. We feel that the assignment to the point in this study is entirely appropriate, considering that professional skepticism of the auditor is needed when obtaining audit evidence that comes directly from the client, especially when the auditor is responsible for identifying material misstatements and fraud in financial statements [9], [39].

This study uses a case study developed by D'Aquila & Capriotti [40], a real case documented by the US Security and Exchange Commission. Participants in our study were assumed to be senior auditors serving on an audit engagement team for a company selling semiconductors. The main scenario of this case study is related to the confirmation of receivables provided by the company's customers. In this case, participants will find the difference in the account balance provided by the client (company) with the confirmation provided by the customer regarding the proportion of receivables. In addition, in this case study, participants will also find that the client's finance director stated that he had completed all the documents related to the sales transaction. The following scenario is when participants who act as senior auditors encounter obstacles that encourage them to communicate with the previous auditor, who is also their peer. The position of the peer is also as a senior auditor at the same accounting firm. Still, it has experience auditing the client for the past five years (in an audit engagement, an audit team must roll out or transfer clients periodically to maintain auditor independence).

• *Measurement of Student's Professional Skepticism*

Participants who have read the case will find several statements answered using a 5-point Likert Scale. These statements were developed based on research from Ying et al. [1], which is consistent with previous similar studies about the measurement of auditors' professional skepticism [2], [7]. The statement that the participants will respond to consists of three items, namely:

- a. "Statements by the company's director of finance regarding the completeness of sales documents are unreliable."
- b. "As a senior auditor, I will obtain additional evidence to support previous evidence regarding the findings of differences in accounts receivable balances with clients."

c. "There is a possibility that some elements of the client have deliberately committed material misstatements to the company's receivable balance.

- *Measurement of Peer Attitudes*

Our study manipulated peer attitudes into two components: a weak influence and a strong influence on PS. Specifically, these components are translated into the following two conditions:

- a. Weak influence on PS: as senior auditors, peers advised participants that "It is normal to accept client explanations. However, to maintain audit efficiency, auditors are advised to accept client opinions regarding transactions and financial records."
- b. Strong influence on PS: as senior auditors, participants were advised by their peers, "Without sufficient justification, auditors are discouraged from merely accepting client explanations and are always encouraged to exercise their professional skepticism on any audit evidence".

- *Measurement of Student's Inherent Skepticism (Local Genius Meboya)*

Our research uses inherent skepticism in the form of local genius meboya divided into meboya with a professional meaning and meboya with a non-professional meaning. The professional and non-professional meaning of the meboya is a categorization developed by the author from the scores obtained in the guideline for measuring the inherent skepticism in similar research. The measurement of inherent skepticism in our study uses a measuring guide developed by [41]. There are 30 questions to which participants will respond using a 5-point Likert Scale. The measurement of inherent skepticism developed by [41] has received many inputs and modifications from similar studies [2], [6], [9]. However, our research aims to emphasize that the inherent skepticism in the form of local genius meboya can have an additional effect on the influence of peer attitudes towards professional skepticism of accounting students.

- *Post Experimental Questions*

In addition to the audit case study, participants will receive and answer several questions after the experiment. The first question is in the form of a manipulation check which aims to ensure that the manipulation of peer attitudes developed in this study is appropriate in its effect on PS. The second question relates to the participants' frequency (familiarity) in dealing with audit findings related to sales receivables. The last question refers to participants' confidence level in completing audit findings related to sales receivables, considering that participants act as senior auditors with adequate knowledge of an audit engagement. In addition to the three questions outlined, our research also collects information related to demographics, gender, and previous audit learning experiences.

B. Experimental Procedure

The research instrument was distributed to participants at one of the lecture meetings. In the initial explanation session, the author informed that the research data collection procedure was confidential and ensured participant volunteerism. After this session, participants were then divided into two experimental groups. Each group received one of the peer attitude manipulation schemes, which had a strong and weak influence on PS. In addition, participants will receive two types of documents: audit case studies and post-experimental questions. After completing the case study and post-experimental questions, participants were instructed to leave the documents in the container provided and were invited to leave the experimental area.

IV. RESULTS AND DISCUSSION

A. Descriptive Statistics

This study involved a total of 123 respondents who were undergraduate accounting students. The demographic data of this study are presented in Table I. Most of the participants in this study are currently taking and have taken major courses related to auditing, namely: intermediate accounting I (n = 116; 94%), intermediate accounting II (n = 119; 97%), auditing I (n = 115; 93%), and auditing II (n = 94; 76%). The development of public accounting or auditing profession policies requires prospective members of the profession to have adequate knowledge of these subjects. The demographic data obtained in this study did not significantly affect the participants' professional skepticism.

This study conducted an initial manipulation test indicated by the participant's perception of the influence of peer attitudes on the level of professional skepticism of the auditor using a scale from 1 = "Not at All Trusted" to 5 = "Highly Trusted". The test results that appear tend to be very interesting because there is no significant difference in perception between the strong influence group (mean = 3.16; SD = 0.451) and the weak influence group (mean = 3.22; SD = 0.545) with a significance level of $F = 0.440$; $p = 0.509$. The variable that only involves "perception" is the main factor in the results of this initial manipulation test. The results of this initial test align with the findings of [17], who found that every individual professional automatically develops a "social bond" in his work environment, which is a subjective feeling of interpersonal relationships. The effect of manipulating peer attitudes needs to be identified in real actions that are not in the form of perception.

TABLE I. DESCRIPTIVE STATISTICS

	N	Percentages
<i>Gender</i>		
Male	27	22%
Female	96	78%
<i>Audit-Related Courses Taken</i>		
Intermediate Accounting I	116	94%
Intermediate Accounting II	119	97%
Auditing I	115	93%
Auditing II	94	76%

Source: Data Processed

The second initial analytical procedure examines potential differences regarding the participants' familiarity and capability in dealing with an audit engagement case. In the aspect of familiarity, there is one question related to how familiar each participant is with the audit case in the context of accounts receivable testing with a scale from 1 = "Highly Familiar" to 5 = "Not at All Unfamiliar". The test results showed that there was no significant difference between the strong influence group (mean = 2.40; SD = 0.674) and the weak influence group (mean = 2.46; SD = 0.792) with a significance level of $F = 0.237$; $p = 0.627$. In the capability aspect, there is one statement regarding the level of ability of each participant to complete an audit engagement in the context of receivables testing with a scale from 1 = "Highly Capable" to 5 = "Not at All Capable". The test results showed that there was no significant difference between the strong influence group (mean = 2.79; SD = 0.487) and the weak influence group (mean = 2.95; SD = 0.598) with a significance level of $F = 2.634$; $p = 0.107$. The two results of this initial analysis procedure can be a good control by showing that participants tend to have the same professional conditions when the experiment is carried out.

B. Hypothesis Testing

This study examines the effect of peer attitudes on the professional skepticism of accounting students as the best proxy for the auditor profession. In the early stages of testing, this study performed three times the Analysis of Variance (ANOVA) for each statement measuring the participants' professional skepticism. In Table II, ANOVA is also equipped with Multivariate Analysis of Variance (MANOVA) to simultaneously test the three statements that measure the participants' professional skepticism.

The ANOVA results showed that each statement related to the measurement of professional skepticism in the strong peer influence group had a significantly higher mean score than the professional skepticism in the weak peer influence group. In addition, when there was a strong (weak) peer influence on PS, participants were significantly less (more) likely to believe that the client's evidence and explanations were reliable ($F = 68,157$, $p = 0.000$ for statement 1).

In the condition that there is a strong (weak) influence of peers on PS, participants are significantly more (less) wanting to obtain additional audit evidence in the audit engagement ($F = 53,616$, $p = 0.000$ for statement 2). While significantly more (less) likely to believe that there is an intentional element in the client's financial recording errors ($F = 5.584$, $p = 0.019$ for statement 3). The results of the ANOVA test support hypothesis 1 stated in this study. As an additional test, the MANOVA results show a consistent condition that peer attitudes affect the three accounting students' PS measures together ($F = 5.378$, $p = 0.000$).

C. Test of Mutual Effect of Peer Attitude and Students' Inherent Skepticism On Their Professional Skepticism

In this study, local genius meboya is a proxy for the inherent skepticism of individuals. The meaning of meboya so far is stable in the form of collective memory with a tendency to have negative connotations, including elements of suspicion and prejudice [20]. In addition, our research does not examine the influence of meboya cultural values on a person's skepticism but only the meaning of the culture. In line with previous research, the meaning of culture is closely related to the formation of stigma from community groups towards certain levels of competence and expertise [35]. In other words, the meaning of local genius meboya is thought to be not very stable, as found by previous studies.

The meaning of local genius meboya, a proxy for the individual's inherent skepticism in this study, was measured using Hurtt's assessment instrument of inherent skepticism [41]. This instrument has been widely used in studies related to professional skepticism [1], [2], [41]. We operate this assessment instrument using a scale from 1 = "Strongly Disagree" to 5 = "Strongly Agree". The number of statements on the instrument is 30, so the total value of each ranges from 30 to 150. The higher (lower) value obtained indicates, the higher (lower) the inherent skepticism. Skepticism scores attached to our study ranged from 94 to 138, with a mean score of 112.6 (SD = 8.8).

Table III shows the results of descriptive statistics in more detail regarding the participants' inherent skepticism in this study. Panel 3A explains a significant difference between participants' values of inherent skepticism when peer attitudes reflect a strong (weak) influence on PS ($F = 9.415$, $p = 0.003$). This condition is consistent with the explanation in research related to human behaviour, where inherent skepticism also develops biologically and is very close to reality [42]. In this case, individual actions are full of uncertainty, so inherent skepticism tends to be dynamic. The test results in our study showed that the individual's inherent skepticism was significantly different when there was a peer attitude factor.

The simultaneous influence between the meaning of local genius meboya and the peer attitudes towards accounting students' PS in this study was tested using multiple regression. Table IV describes the results of the multiple regression test in this study. As previously explained, peer attitudes consist of group manipulation of strong and weak influence on PS. Measurement of the meaning of meboya as part of inherent skepticism was carried out with a standardized z-value. Participants' professional skepticism was measured using the three statement items separately and combined. The value of the coefficient on the results of the multiple regression test shows that the peer attitudes ($p = 0.000$ for statement 1; $p = 0.000$ for statement 2; $p = 0.102$ for statement 3; and $p = 0.000$ for a combination of statements), the meaning of local genius meboya ($p = 0.113$ for statement 1; $p = 0.004$ for statement 2; $p = 0.010$ for statement 3; and $p = 0.007$ for the combined statement), and the simultaneous effect between the two variables ($p = 0.000$ for statement 1; $p = 0.000$ for statement 2; $p = 0.002$ for statement 3, and $p = 0.000$ for the combined statements) significantly affected accounting students' PS. These results indicate a significant effect of the meaning of meboya on accounting students' PS. The simultaneous effect of the peer attitudes and the meaning of meboya is also significant.

In addition to multiple regression testing, our study also conducted a test to identify different values between groups based on high and low scores of inherent skepticism. The comparison between groups aims to identify differences in peer attitudes' effect on participants with high or low inherent skepticism scores. This comparison between groups was carried out to strengthen the findings of the previous multiple regression test results. The division of groups for the test between groups with high and low values of inherent skepticism was carried out based on the median value. Based on the method, this study had groups with lower ($n = 62$) and higher ($n = 61$) skepticism scores. Panel 3B shows a significant difference in the value of inherent skepticism between the two groups ($F = 225.01$, $p = 0.000$). The value of the test in the table shows that the comparison of tests between groups can be carried out at a more detailed stage.

The results of the differential value test between groups with high and low values of inherent skepticism are shown in Tables VA and VB. In participants with higher values of inherent skepticism (Table VB), the results of the ANOVA for each PS statement indicate that accounting students tend to be more (less) skeptical when there is a strong (weak) influence of peer attitudes. The effect of peer attitudes towards accounting students' PS in this study was significant on all items of PS statement ($F = 26,610$, $p = 0.000$ for Statement 1, $F = 58,634$, $p = 0.000$ for Statement 2, and $F = 4.036$, $p = 0.049$ for Statement 3). In addition, the MANOVA test results also show a significant difference in the PS of accounting students when there is a strong (weak) effect of the peer attitudes on the PS of accounting students ($F = 21,411$, $p = 0.000$).

The MANOVA test results for PS statements in participants with lower skepticism scores (Table VA), in general, show that there is a significant difference in the PS of accounting students when there is a strong (weak) effect of the peer attitudes ($F = 15,442$, $p = 0.000$). The effect of peer attitudes on accounting students' PS in this study was significant on two statement items ($F = 38.175$, $p = 0.000$ for Statement 1 and $F = 16,404$, $p = 0.000$ for Statement 2). The effect of peer attitudes on accounting students' PS was shown to be insignificant in statement 3 ($F = 1.021$, $p = 0.316$), which indicates the possibility of seeing an element of intent in the financial recording errors of clients in the given case. In general, the different test results between groups in our study indicate that the influence of peer attitudes will be significantly stronger for accounting students with high inherent skepticism. These results also show that the meaning of local genius meboya can strengthen the PS of accounting students who also always maintain professional relationships with peers.

TABLE II. HYPOTHESIS TESTING RESULTS

Panel 2A: ANOVA		Peer Attitudes	N	Mean	Std.Dev.	Sum of Squares	df	Mean Square	F	Sig.
1) Likelihood in considering that audit evidence from the client is reliable	Weak influence on PS		65	2.86	0.827	49.935	1	49.935	68.157	0.000
	Strong influence on PS		58	4.14	0.888					
	Total		123							
2.) Likelihood of obtaining additional audit evidence in the case	Weak influence on PS		65	3.91	0.843	24.973	1	24.973	53.616	0.000
	Strong influence on PS		58	4.81	0.438					
	Total		123							
3) Likelihood of finding an element of intent in the financial recording errors of the client	Weak influence on PS		65	3.91	0.522	2.148	1	2.148	5.584	0.019
	Strong influence on PS		58	4.17	0.704					
	Total		123							

Panel 2B: MANOVA		Wilks' Lambda	Hypothesis df	Error df	F-Statistic	Sig.
Peer Attitudes		0.562	3	119	5.378	0.000

Source: Data Processed

TABLE III. DESCRIPTIVE STATISTICS FOR INHERENT SKEPTICISM

Comparison of skepticism scores between the two groups reflecting weak and strong influences on PS

Panel 3A: Peer Attitudes	N	Mean	Std.Dev.	Min	Max	Median	Sum of Squares	df	Mean Square	F	Sig.
Week Influence on PS	65	110.37	8.249	94	130	111	691.975	1	691.975	9.415	0.003
Strong Influence on PS	58	115.12	8.923	98	138	111					

Comparison of the score of inherent skepticism between the two groups with a value lower or higher than the median value

Panel 3B: Inherent Skepticism	N	Mean	Std.Dev.	Min	Max	Median	Sum of Squares	df	Mean Square	F	Sig.
Lower	62	105.55	4.423	94	111	107	6233.684	1	6233.684	225.051	0.000
Higher	61	119.79	5.998	112	138	119					

Source: Data Processed

TABLE IV. REGRESSION ANALYSIS

Independent Variable	1.) Likelihood in considering that audit evidence from the client is reliable			2.) Likelihood of obtaining additional audit evidence in the case			3.) Likelihood of finding an element of intent in the financial recording errors of the client			Professional skepticism of research participants in the aggregate		
	Standardized coefficients (beta)	t	Sig.	Standardized coefficients (beta)	t	Sig.	Standardized coefficients (beta)	t	Sig.	Standardized coefficients (beta)	t	Sig.
Peer Attitudes	-0.568	-7.573	0.000	-0.494	-6.484	0.000	-0.149	-1.650	0.102	-0.467	-5.966	0.000
Inherent Skepticism	0.120	1.597	0.113	0.223	2.919	0.004	0.235	2.610	0.010	0.214	2.735	0.007
Peer Attitudes x Inherent Skepticism			0.000			0.000			0.002			0.000
	R Square = 0.374 Adjusted R Square = 0.363			R Square = 0.353 Adjusted R Square = 0.342			R Square = 0.096 Adjusted R Square = 0.081			R Square = 0.318 Adjusted R Square = 0.306		

Source: Data Processed

TABEL VA. ANOVA BETWEEN-GROUP DIFFERENTIAL TEST RESULTS (LOWER INHERENT SKEPTICISM GROUP)

Lower Inherent Skepticism	Peer Attitudes	N	Mean	Std.Dev.	Sum of Squares	df	Mean Square	F	Sig.
1) Likelihood in considering that audit evidence from the client is reliable	Weak influence on PS	37	2.73	0.769	25.614	1	25.614	38.175	0.000
	Strong influence on PS	25	4.04	0.889					
	Total	62							
2.) Likelihood of obtaining additional audit evidence in the case	Weak influence on PS	37	3.76	0.983	11.369	1	11.369	16.404	0.000
	Strong influence on PS	25	4.64	0.569					
	Total	62							
3) Likelihood of finding an element of intent in the financial recording errors of the client	Weak influence on PS	37	3.78	0.630	0.463	1	0.463	1.021	0.316
	Strong influence on PS	25	3.96	0.735					
	Total	62							
MANOVA	Wilks' Lambda	Hypothesis df		Error df		F-Statistic		Sig.	
Peer Attitudes	0.556	3		58		15.442		0.000	

Source: Data Processed

TABEL 5B. ANOVA BETWEEN-GROUP DIFFERENTIAL TEST RESULTS (HIGHER INHERENT SKEPTICISM GROUP)

Higher Inherent Skepticism	Peer Attitudes	N	Mean	Std.Dev.	Sum of Squares	df	Mean Square	F	Sig.
1) Likelihood in considering that audit evidence from the client is reliable	Weak influence on PS	28	3.04	0.881	20.963	1	20.963	26.610	0.000
	Strong influence on PS	33	4.21	0.893					
	Total	61							
2.) Likelihood of obtaining additional audit evidence in the case	Weak influence on PS	28	4.11	0.567	10.492	1	10.492	58.634	0.000
	Strong influence on PS	33	4.94	0.242					
	Total	61							
3) Likelihood of finding an element of intent in the financial recording errors of the client	Weak influence on PS	28	4.07	0.262	1.039	1	1.039	4.036	0.049
	Strong influence on PS	33	4.33	0.645					
	Total	61							
MANOVA									
	Wilks' Lambda								
Peer Attitudes	0.470								
		Hypothesis df				Error df		F-Statistic	Sig.
		3				57		21.411	0.000

Source: Data Processed

V. CONCLUSION

Academics and the accounting profession are increasingly discussing the introduction of PS to prospective auditors (accounting students) as a component of audit quality. A dynamic work environment in the form of a team or group also encourages each auditor to have a professional stance [9]. The work environment factor in the form of peer attitudes is analyzed to expand the components of the introduction of PS to accounting students. Our research further investigates the social environment of accounting students who cannot be separated from the meaning of local culture, where they take the process of studying in college.

The peer attitudes in this study were manipulated in the form of a strong influence and a weak influence on accounting students' PS. The study's results support the hypothesis in this study, which states that the peer attitudes representing a strong (weak) PS will affect the auditor's PS, which tends to be higher (lower). This study's findings align with the cultural context in Indonesia, which emphasizes respect for peers as mutually beneficial co-workers. Mutual respect between peers is a phenomenon for professionals seeking "social bonds" in their work environment [17]. The results of our study also prove that auditors consistently tend to seek a "second opinion", which strengthens the adequacy and accuracy of the evidence.

The inherent skepticism in individuals can adjust to the external environment in the form of social intervention. Our research attempts to confirm this phenomenon by examining the joint effect between inherent skepticism (internal factor) and the peer attitudes (external factor) towards accounting students' PS in Buleleng Regency. The regression test results in our study showed that the skepticism inherent in the meaning of local genius meboya significantly strengthened the influence of peer attitudes towards accounting students' PS. Local genius meboya, in the form of collective community memory, can have various meanings [20]. Our study found that the influence of peer attitudes was significantly stronger for accounting students who viewed meboya with a professional meaning than those who perceived meboya as having a non-professional meaning. Our study also conducted a group disparity test and found that the influence of peer attitudes was consistently significant on all accounting students' PS measures, both in groups with professional and non-professional meanings.

The test results in this study contribute to the auditing literature by implying the importance of the role of peers in a professional audit engagement. Although each individual has a different measure of inherent skepticism, the attitude of peers contributes significantly to the skepticism and professional judgment of novice auditors through the suggestions provided. This condition tends to be reasonable due to the emergence of pressure factors in processing time, and audit quality as the professionalism of public accountants develops [21], [22]. In a collectivist country like Indonesia, a professional desires to maintain a harmonious relationship with colleagues to reduce these pressure factors.

The current audit quality is not only determined at the substantive stage of work. International regulators emphasize the importance of implementing and maintaining PS from the planning stage to reporting on an audit engagement [8]. The study about PS has been conducted internationally. It comes from findings related to the quality of audit engagements based on the relationship between the client and the auditor in each country. Driven by social dynamics in the professional environment, auditors' PS cannot only be influenced by clients and supervisors. Our study believes peer attitudes on audit engagements can influence auditors' PS. We think this is important considering there are assumptions related to the tendency of the auditor to maintain a harmonious relationship with peers for the success of an audit assignment and career development.

Based on the findings in this study, we suggest academics and professionals consider social aspects in growing and maintaining accounting students' PS as prospective professional auditors. One of the social aspects that should be a qualitative factor in audit engagements is peer attitudes, considering audit assignments conducted in the form of groups or teams. Our research also provides insight to accounting firms to involve the working relationship factor between auditors in maintaining PS through training and company policies. In line with the research of [28] and [9], the findings in our study imply the importance of maintaining the flow of information and communication between auditors to improve audit quality. By involving elements of cultural meaning in Indonesia, the peer attitudes are expected to improve the quality of auditors' PS while reducing the negative impact of social conflict on audit engagements.

Our study has limitations in both implementation and findings. First, this research was only applied to a tiny region in Indonesia. Although this region represents a culture that tends to be collectivist, further research can explore the most varied areas and other collectivist countries. The second limitation is that our study only identifies individual meanings of local genius meboya in strengthening the influence of peer attitudes towards accounting students' PS. Future research can identify in more detail the possibility that the cultural values of local genius meboya mediate the relationship between peer attitudes and auditors' PS. Our study also focuses on accounting students as prospective auditors who must develop and maintain PS in every audit assignment from the beginning of their professional careers. Further research can compare the dynamics of PS at each career level or auditor position, which helps develop human resource policies in accounting firms.

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