

ANALYZING PSYCHOSOCIAL FACTORS AND GENDER EQUALITY INFLUENCING AUDIT QUALITY THREATENING BEHAVIOUR

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ABSTRACT

This study aims to analyze the influence of Deindividuation, Social Identity, and Gender Equality on Audit Quality-Threatening Behavior, with Professionalism as a moderator variable. This study employs a quantitative approach using primary data collected via a questionnaire distributed to 102 auditors as respondents. The data were analyzed using the Structural Equation Modeling-Partial Least Squares (SEM-PLS) method. The results indicate that Deindividuation has a positive and significant effect on Audit Quality-Threatening Behavior, while Social Identity and Gender Equality have a negative and significant effect on Audit Quality-Threatening Behavior. Additionally, Professionalism has a negative and significant moderating effect on the relationship between Deindividuation and Audit Quality-Threatening Behavior. This study is limited by its scope and sample size, so further research needs to be expanded. These findings help auditors control Deindividuation to minimize Audit Quality Threatening Behavior. This study presents new evidence regarding the influence of these three variables as well as the moderating role of Professionalism on audit behavior.

Keywords: Audit Quality Threatening Behaviour, Deindividuation, Social Identity, Gender Equality, Professionalism

MENGANALISIS FAKTOR-FAKTOR PSIKOSOSIAL DAN KESETARAAN GENDER YANG MEMPENGARUHI PERILAKU YANG MENGANCAM KUALITAS AUDIT

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Deindividuation, Social Identity, dan Gender Equality terhadap Audit Quality Threatening Behavior dengan Professionalism sebagai variabel moderasi. Penelitian ini menggunakan pendekatan kuantitatif dengan data primer yang diperoleh melalui kuesioner yang disebarakan kepada 102 auditor sebagai responden. Data dianalisis menggunakan metode Structural Equation Modeling-Partial Least Square (SEM-PLS). Hasil menunjukkan bahwa Deindividuation memiliki pengaruh positif dan signifikan terhadap Audit Quality Threatening Behavior, sedangkan Social Identity dan Gender Equality memiliki pengaruh negatif dan signifikan terhadap Audit Quality Threatening Behavior. Selain itu, Professionalism memiliki pengaruh negatif dan signifikan dalam memoderasi hubungan antara Deindividuation dan Audit Quality Threatening Behavior. Studi ini terbatas oleh ruang lingkup dan jumlah sampel, sehingga penelitian selanjutnya perlu diperluas. Temuan ini membantu auditor mengendalikan Deindividuation untuk meminimalkan Audit Quality Threatening Behavior. Studi ini menyajikan bukti baru mengenai pengaruh tiga variabel tersebut serta peran moderasi Professionalism terhadap perilaku audit.

Kata Kunci: Audit Quality Threatening Behaviour, Deindividuation, Social Identity, Gender Equality, Professionalism

INTRODUCTION

Auditors play a crucial role in ensuring the reliability of financial statements, as audit quality is determined by the integrity, professionalism, and effectiveness of the audit team's performance (Sipayung et al., 2021). However, audit quality depends not only on individual competence but also on effective teamwork through collaboration and communication. In practice, it may decline due to Audit Quality Threatening Behavior (AQTB), which refers to individual actions during the audit process that can reduce or threaten audit quality (Sweeney & Pierce, 2004). Such behaviors include reducing audit procedures, signing audit reports before completion, conducting insufficient document examinations, and accepting client explanations without adequate verification (Annelin, 2023). Additionally, auditors may rely on intuition in complex audit situations, which can weaken professional judgment that is so crucial and increase the risk of confirmation bias, leading auditors to ignore contradictory information that may affect audit quality (Lotfi et al., 2023; Saputra et al., 2024, 2025).

In recent years, cases of ethical violations and professional misconduct have resurfaced. Hidayatullah (2024) Revealing the issuance of approximately 5,000 LAI by KAP auditors in one year, indicating that the audits were merely a formality, as well as the auditors' failure to detect financial statement manipulation in the case of PT Asuransi Adisarana Wanaartha (OJK, 2023). Globally, PCAOB found that approximately 40% of audits conducted by Big Four firms contained material weaknesses, indicating that some audit opinions were not fully supported by sufficient evidence and were affected by violations of professional ethics (Kenner, 2023), while ASIC regulator also found significant deficiencies in the audits of large firms, with negative findings reaching around 50% at Deloitte and 48% at KPMG (Ferguson, 2023). The PwC audit of China Evergrande Group highlights weak audit procedures, limited skepticism, and inappropriate audit opinions despite indications of financial manipulation (Kollewe, 2024). As well as Issues of ethics, fairness, and inclusivity remain concerns in the auditing profession. The resignation of a partner at KPMG in the United Kingdom highlighted weaknesses in fairness and integrity in accounting practice (FT, 2019). Additionally, the low representation of certain groups in the auditing profession in Indonesia, around 15%, reflects ongoing workplace exclusivity and limited inclusivity and diversity (Grehenson, 2024; Unairnews, 2024). Overall, this series of cases indicates the occurrence of AQTB.

Based on Group Dynamics Theory, individual behavior is significantly influenced by group interactions and dynamics (Lewin, 1947). One such dynamic is deindividuation (DI), a state in which individuals experience anonymity, a diminished sense of self-awareness, and a reduced sense of responsibility and self-control, which can trigger negative behavior during an audit (Festinger et al., 1952; Zimbardo, 1969). Annelin (2023) research shows that DI has a positive and significant effect on AQTB. Conversely, Social Identity (SID) strengthens individuals' attachment to the audit team and has been proven to improve audit quality and reduce AQTB (Annelin, 2023; Ittonen et al., 2013; Turner, 1991). In addition, Gender Equality (GE), which refers to equal rights, responsibilities, and social roles between men and women (Acker, 1990), play a role in shaping the dynamics of the audit team. Referring to Social Role Theory, gender behavior differences are influenced by inherent social roles (Eagly, 1987; Eagly et al., 2000). The study by Saefullah et al., (2021) found that gender auditors influence audit quality, so that GE in audit teams broadens perspectives and reduces AQTB. Thus, the presence of DI within the audit team has the potential to increase the occurrence of AQTB. However, the establishment of SID and the implementation of GE within the audit team can reduce or minimize the occurrence of AQTB.

Research on the influence of DI, SID, and GE on AQTB was first conducted by Annelin (2023), However, the study has contextual limitations due to the strong rhetoric of equality in Sweden, which has the potential to cause social bias and differences in cultural perceptions between countries, while studies that integrate these three variables are still limited. Therefore, this study develops the research by adding Professionalism (PF) as a moderating variable. PF reflects commitment to work standards, integrity, and objectivity (Hall, 1968), and is considered capable of suppressing and neutralizing the negative impact of DI in audit group dynamics (Koswara et al., 2023; Said, 2021; Tatik Mukhoyyaroh, 2020; Triono, 2022). Conversely, SID and GE are not moderated by PF because they are oriented towards team norms and organizational structure, so they do not have a significant effect on AQTB risk (Annelin, 2023). The PF approach is also considered less sensitive to gender issues, making organizational structural changes more relevant (Ely & Meyerson, 2000). Thus, this study contributes to enriching the literature on AQTB by integrating DI, SID, and GE, and by examining the role of PF as a moderating variable that weakens the relationship between DI and AQTB.

LITERATURE REVIEW

Group Dynamics Theory

Group Dynamics Theory developed by Kurt Lewin (1947) This scientific approach examines psychological and social dynamics within groups, including interactions between members, structure, norms, roles, leadership, and decision-making processes, emphasizing that groups as systems have a significant influence on shaping individual behavior and attitudes as well as patterns of interaction between members (Lewin, 1947). Furthermore, according to Lewin & Cartwright (1951), individual behavior is not only influenced by personal characteristics, but also by dynamics and interactions within the group. Robbins & Judge (2017) state that individuals in groups tend to conform to prevailing social norms.

Social Role Theory

Social Role Theory was first developed by Eagly (1987), explaining that gender-based social roles can influence individual behavior in professional contexts, including in the performance of audit responsibilities. Eagly & Wood (2012) explain that differences in behavior between men and women are mainly influenced by their distribution in different social roles. Eagly et al. (2000) assert that gender-based division of labor shapes competencies and behaviors according to social roles, which then gives rise to gender stereotypes and influences judgments about individuals.

Audit Quality Threatening Behaviour

Audit Quality Threatening behavior (AQTB) refers to various actions taken by auditors during the audit process that have the potential to compromise the quality of audit results, such as premature signing of reports, inadequate review of evidence, and emphasis on questionable findings (Pierce & Sweeney, 2004; Zhao et al., 2022). These actions can lead to a decline in audit quality and reduce the overall reliability of financial statements (Herda et al., 2018; Louis et al., 2020; Perry et al., 2017). In addition to being influenced by psychological and organizational factors, the consistent occurrence of AQTB reflects systemic problems in the audit process that ultimately also undermine the integrity of audit reports (Gao, 2018; Pierce & Sweeney, 2004).

The Effect of Deindividuation on Audit Quality Threatening Behavior

Deindividuation (DI) describes a condition in which individuals lose their sense of individuality due to treatment within a group, so that they are treated as if they are not an integral part of the team (Festinger et al., 1952). In the perspective of Group Dynamics Theory, individual behavior is greatly influenced by group interactions, norms, and pressures (Lewin, 1947). DI conditions have the potential to reduce self-control and trigger irrational behavior (Festinger et al., 1952; Maass et al., 2000; Zimbardo, 1969). Zimbardo (2007) found that DI can affect behavior, particularly through anonymity, which reduces self-awareness and individual accountability, thereby encouraging emotional and irrational decision-making within teams that has the potential to trigger transgressive behavior. Annelin (2023) study shows that DI reduces auditors' personal accountability, thereby increasing the tendency to follow group norms and engage in AQTB. The findings also confirm a significant positive relationship between DI and AQTB (Annelin, 2023). Therefore, the first hypothesis can be formulated as follows:

H1: Deindividuation Has a Positive Effect on Audit Quality Threatening Behavior.

The Effect of Social Identity on Audit Quality Threatening Behavior

Social Identity (SID) was first developed by Tajfel & Turner (1986), who linked the concept of self-identification with a sense of group belonging. SID categorizes oneself and others into social groups, which shapes self-understanding based on group membership and influences social behavior, attitudes, and intergroup relations (Raskovic, 2020). In the perspective of Group Dynamics Theory, which views groups as the main context for the formation of individual behavior through norms, roles, and social influence (Lewin, 1947). SID shapes the perception of auditors as members of the audit team, which in turn influences their professional behavior, including AQTB (Bauer et al., 2019; Stevens et al., 2019). A strong SID within the audit team encourages positive and prosocial behavior among auditors in line with integrity standards, increases accountability, reduces AQTB, and improves audit quality (Annelin, 2023; Surya et al., 2023). Annelin (2023) study shows that SID has a strong and significant negative relationship with AQTB. Therefore, the second hypothesis can be formulated as follows:

H2: Social Identity Has a Negative Effect on Audit Quality Threatening Behavior.

The effect of gender equality on Audit Quality Threatening Behavior

Gender Equality (GE) is defined as a condition of social balance without discrimination or unequal treatment based on gender (Acker, 1990; Grosser et al., 2017). Social Role Theory views gender differences in behavior as being shaped by social constructs and role divisions, rather than solely by biological factors (Eagly, 1987; Eagly

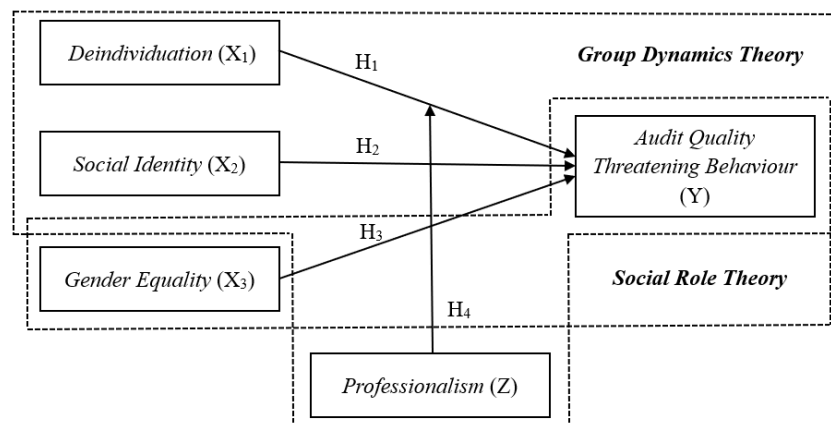
et al., 2000). The feminist perspective emphasizes equal rights between women and men and supports the realization of GE, which is also constitutionally guaranteed in Indonesia (Indrasari & Sa'adah, 2024; Wibowo et al., 2022). In audit practice, the application of GE is believed to influence auditor performance and overall audit quality through the division of roles and responsibilities based on competencies that encourage team synergy (Lebedynets & Karamavrova, 2021). The implementation of GE in audit teams is not merely a social issue, but a professional strategy to improve audit quality, reinforced by findings Saefullah et al. (2021) that auditor gender has a significant effect on audit quality. Thus, the third hypothesis can be formulated as follows:

H3: Gender Equality Has a Negative Effect on Audit Quality Threatening Behavior.

The Effect of Deindividuation on Audit Quality Threatening Behavior with Professionalism as a Moderating Variable

Professionalism (PF) is a concept that emphasizes the performance of work in accordance with professional standards (Aminullah, 2018). PF in organizations is strengthened through policies of transparency and integrity (Harefa et al., 2024). PF is reflected in the performance of tasks based on expertise and compliance with procedures (Ikbal et al., 2019). The Group Dynamics Theory perspective, as a group norm that shapes auditor behavior through interaction and social influence (Lewin, 1947), ensures that PF maintains consistency with audit standards despite the potential for DI. The consistent application of ethics and professional commitment has been proven to improve audit quality (Hermawan et al., 2021; Saputra et al., 2026). Thus, strong PF in the audit team can reduce the negative impact of DI, maintain auditor integrity, and minimize AQTB risk. (Ardillah & Rebecca, 2021; Mardijuwono & Subianto, 2018; Yulianti et al., 2022) show that PF can have a significant effect on audit quality. The fourth hypothesis can therefore be formulated as follows:

H4: Deindividuation Negatively Affects Audit Quality Threatening Behavior with Professionalism as a Moderating Variable



Source: Own elaboration

Figure 1. Conceptual Framework

RESEARCH METHODS

This study uses a quantitative method with a Structural Equation Modeling-Partial Least Square (SEM-PLS) approach to examine the effect of DI, SID, and GE on AQTB, with PF as a moderating variable. SEM-PLS is suitable for small samples because it does not require data normality and focuses on model variance optimization (Hair et al., 2022). The analysis was conducted using SmartPLS 4.1.1.4 software through the evaluation of measurement models and structural models based on their suitability for analyzing complex, prediction-oriented research models, including moderator variables. In addition, this software provides comprehensive analytical features, such as the PLS algorithm, bootstrapping, PLSpredict, and interaction analysis with clear result visualizations, thereby supporting a more accurate and comprehensive interpretation of findings.

The population of this study was public accounting firm auditors in Indonesia, with the sample determined using voluntary sampling techniques. A total of 102 respondents were successfully collected, exceeding the minimum sample size of ≥ 92 respondents required based on an effect size of 0.15, a significance level of 0.05, a statistical power of 0.80, and five predictors in the research model.

Data collection was conducted through an online questionnaire, allowing for a wider range of respondents. Respondents rated each statement using a 5-point Likert scale. AQTB is measured on a scale from never to always, DI, GE, and PF on a scale from strongly disagree to strongly agree, and SID on a scale from no relationship to very strong relationship. All measurement items for each variable were adapted from the indicator dimensions used in previous studies. Table 1 presents the details of the indicators and measurement sources for each variable.

Table 1. Variable Operations

Variable	Indicator Dimension	References
Audit Quality Threatening Behaviour (Y)	1. Reducing the scope of audit procedures.	(Annelin, 2023)
	2. Failing to report the time spent on the audit.	
	3. Signing off on audit procedures prematurely.	
	4. Unjustified reduction of the sample size.	
	5. Relying more heavily than appropriate on the client's work.	
	6. Accepting weak explanations from the client.	
	7. Conducting a superficial review of the client's documents.	
	8. Failing to examine an accounting principle.	
Deindividuation (X₁)	1. Anonymity	(Annelin, 2023), (Festinger et al., 1952), (Zimbardo, 1969)
	2. Diffusion of responsibility	
	3. Collective arousal and emotion	
	4. Decreased self-awareness.	
Social Identity (X₂)	Emotional closeness between team members.	(Annelin, 2023), (Aron et al., 1992)
Gender Equality (X₃)	1. Individual equality	(Annelin, 2023)
	2. Collective equality	
	3. Gendering	
Professionalism (Z)	1. Dedication to the profession	(Hall, 1968), (Yulianti et al., 2024)
	2. Social obligations	
	3. Autonomy demands	
	4. Belief in self-regulations	
	5. Professional community affiliation	

Source: Processed Data (2026)

RESULTS AND DISCUSSION

Results

Demographic Profile of Respondents

Table 2 presents an overview of respondent characteristics based on gender, age, highest level of education, length of employment, and position at a Public Accounting Firm (KAP) in Indonesia. Based on the data collection results, there were 102 respondents, predominantly women (57.8%) and aged 25–34 years (39.2%). The majority of respondents had a bachelor's degree (52.9%), with relatively equal work experience, although most had worked for less than 3 years (38.2%), followed by those who had worked for 4-10 (31.4%) years and more than 10 years (30.4%). In terms of position, most were Junior Auditors (44.1%), followed by Senior Auditors (29.4%), indicating that the respondents were predominantly auditors at the operational level with diverse educational backgrounds and experience.

Table 2. Demographic Profile of Respondents

Respondent Profile	Total	Percentage	
Gender	Male	43	42,2%
	Female	59	57,8%
Age	< 25 Years	23	22,5%
	25-34 Years	40	39,2%
	35-45 Years	20	19,6%
	> 45 Years	19	18,6%
Highest level of education	D3	17	16,7%
	S1	54	52,9%
	S2	28	27,5%
	S3	3	2,9%
	D3	17	16,7%
Length of employment	< 3 Years	39	38,2%
	4-10 Years	32	31,4%
	> 10 Years	31	30,4%
Position	Junior Auditor	45	44,1%
	Senior Auditor	30	29,4%
	Supervisor	13	12,7%
	Manager	7	6,9%
	Partner	7	6,9%

Source: Processed Data (2026)

Descriptive Statistics and Normality

Based on descriptive statistics and normality tests, the research data generally shows fairly good distribution characteristics. The AQTB variable has a relatively low mean value with moderate data dispersion, while DI shows a more varied mean with a fairly diverse level of variation. The SID variable is in the moderate category with a standard deviation that indicates response variation, while GE and PF have relatively high averages with data distribution that tends to be more homogeneous. From the normality test results, all variables have skewness and excess kurtosis values that are still within the tolerance limits of normal distribution, so it can be concluded that the data in this study is generally normally distributed and suitable for use in further analysis.

Measurement Model Assessment

The measurement model is part of SEM-PLS with analysis using SmartPLS 4, which shows the relationship between latent constructs and their indicators and examines quality by looking at the validity and reliability of the research instrument (Hair et al., 2022). The PLS algorithm process in SmartPLS version 4.1.1.4 includes the stages of model development and determination of relationships between constructs, as well as the calculation of validity and reliability through the criteria of outer loadings, Cronbach's Alpha, CR, AVE, and HTMT.

Indicator Reliability and Internal Consistency Reliability

The validity and reliability test in Table 3 presents the results of the reliability indicator, which shows that the outer loadings of each variable have values between 0.40 and 0.70. However, there are three GE variable indicators that have values below 0.40. According to Hair et al. (2022), this must be eliminated because it can affect overall reliability. Thus, after the elimination, this shows that all model indicators have good quality.

In addition, Table 3 shows Internal consistency reliability test, Score Cronbach's Alpha and Composite Reliability (CR) (CR/rho_a and CR/rho_c) values for the AQTB, DI, GE, and PF variables exceed the criterion of > 0.70 . The constructs in the estimated model have high reliability, good internal consistency, and are reliable in representing each research variable. Meanwhile, for the SID construct, the Cronbach's Alpha and Composite Reliability (CR/rho_a and CR/rho_c) values are not shown because both constructs only have one indicator (single item constructs) (Hair et al., 2022).

This approach continues to be used because it is supported by strong theoretical and empirical foundations, enabling it to accurately and consistently represent the constructs being measured. Therefore, the results of testing the variables in this study can be considered reliable.

Table 3. Results of the Construct Reliability Test

Construct	Item Code	Outer Loadings	Cronbach's alpha	CR/rho-a	CR/rho_c
Audit Quality Threatening Behaviour	AQTB 1	0,742	0.885	0.887	0.909
	AQTB 2	0,721			
	AQTB 3	0,780			
	AQTB 4	0,753			
	AQTB 5	0,699			
	AQTB 6	0,718			
	AQTB 7	0,790			
	AQTB 8	0,752			
Deindividuation	DI 1	0,660	0.908	0.948	0.918
	DI 2	0,838			
	DI 3	0,881			
	DI 4	0,868			
	DI 5	0,631			
	DI 6	0,879			
	DI 7	0,709			
Social Identity	SID 1	1,000			
Gender Equality	GE 4	0,945	0.962	0.967	0,976
	GE 5	0,976			
	GE 6	0,972			
Professionalism	PF 1	0,766	0.932	0.937	0.942
	PF 2	0,805			
	PF 3	0,787			
	PF 4	0,783			
	PF 5	0,758			
	PF 6	0,755			
	PF 7	0,739			
	PF 8	0,828			
	PF 9	0,802			
	PF 10	0,741			
	PF 11	0,710			

Source: Processed Data (2026)

Convergent Validity and Discriminant Validity

The results of the analysis in Table 4 show that the Convergent validity test, Score Square of Average Variance Extracted (AVE) value for each variable shows a value > 0.50. Meanwhile, for the SID variable, the AVE value does not appear because variables only use a single indicator (single indicator construct) (Hair et al., 2022). However, the construct still directly represents the variables. In addition, it also features Heterotrait-Monotrait Ratio (HTMT) results for each variable have an inter-construct correlation below the limits of < 0.85 (conservative) and < 0.90 (liberal), which indicates that each construct has good discriminant validity and is clearly distinct, so that there is no significant overlap between constructs (Hair et al., 2022). Thus, the results indicate that all variables can be considered valid.

Table 4. Results of the Construct Validity Test

Construct	HTMT					AVE
	AQTB	DI	GE	PF	SID	
AQTB						0.555
DI	0.607					0.620
GE	0.693	0.399				0.930
PF	0.444	0.372	0.452			0.595
SID	0.707	0.440	0.616	0.279		-

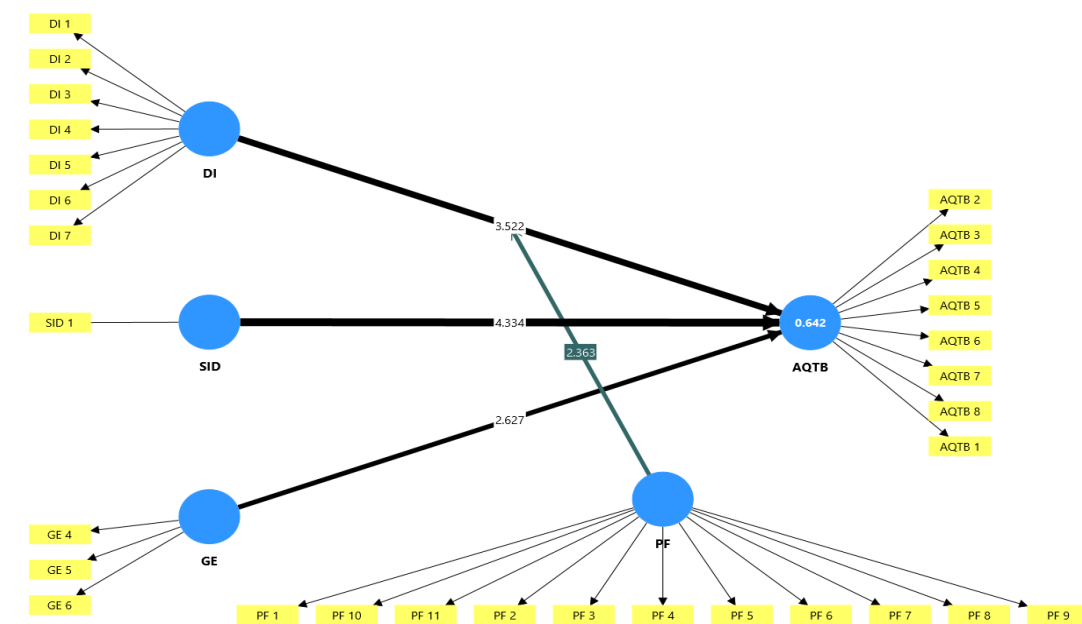
Source: Processed Data (2026)

Structural Model Assessment

Structural models are part of SEM-PLS that specify causal relationships between latent constructs, where constructs influence each other and are evaluated (Hair et al., 2022). Structural model testing is conducted after the measurement model evaluation stage. In this phase, researchers assess the strength of the relationship between latent variables. Figure 2 shows the Path Coefficients from the Bootstrapping analysis, which produces t-statistics and the Coefficient of Determination between the model structure and the endogenous construct (Hair et al., 2022).

The results of the collinearity assessment (VIF) test in Table 5 show that the VIF value is below the maximum limit of < 5.0 and ideally < 3.3, indicating that there is no multicollinearity between constructs so that variables can be used together in regression analysis without coefficient distortion (Hair et al., 2022).

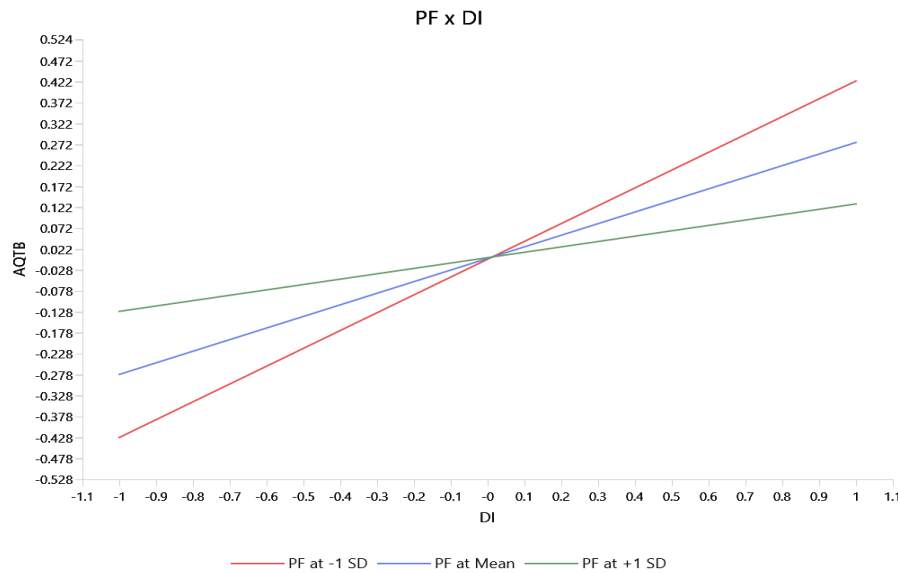
Table 5 shows that the results of the hypothesis test for each variable meet the criteria, namely having an original sample value in the range of -1 and +1, a t-statistic value > 1.65 (one-tailed test), and a p-value < 0.05, and a Confidence Interval (95%) that does not exceed 0 (Hair et al., 2022). Thus indicating that DI has a positive and significant effect on AQTB, SID has a negative and significant effect on AQTB, and GE has a negative and significant effect on AQTB, while the moderating variable PF on DI has a negative and significant effect on AQTB. Therefore, the results of testing all the proposed hypotheses can be declared accepted.



Source: Processed data (2026)

Figure 2. PLS-Path Model Hypothesis

Figure 3 shows that all simple slope lines have a positive slope, indicating that an increase in deindividuation (DI) is followed by an increase in Audit Quality Threatening Behavior (AQTB). The difference in the slope of the lines confirms the moderating role of auditor professionalism (PF). Under low PF conditions (-1 SD), the steepest line (Hair et al., 2022) indicates that the effect of DI on AQTB becomes stronger. Conversely, under high PF conditions (+1 SD), the line is the gentlest (Hair et al., 2022), indicating that PF can weaken the negative effect of DI on AQTB. Thus, PF is proven to play a significant moderating role in weakening the effect of DI on AQTB, so that high PF is better able to control the negative impact of DI and suppress the tendency for AQTB to emerge.



Source: Processed data (2026)

Figure 3. Simple Slope Analysis

The results of the Coefficient of Determination (R^2) test in Table 5 show that the adjusted R-square value of 0.642 indicates that only 64.2% of the AQTB variance can be explained by DI, SID, and GE. This indicates that the model has a strong ability to explain the dependent variable with a moderate category, as it is above the threshold of 0.50 (Hair et al., 2022).

Table 5 shows that the Predictive relevance (Q^2) value for the AQTB variable is 0.603, indicating that the model has great predictive ability. This is because the Q^2 value is above 0.35, which is classified as high predictive ability (Hair et al., 2022). Thus, these results show that the model has excellent predictive ability compared to a random model.

Table 5. Summary of Hypothesis Test Results

Hypothesis	Path	Original sample	Sample mean	Std. deviation	T-statistics	P-values	Bias	Confidence Interval		VIF	Q^2	Adjusted R^2	Decision
								5%	95%				
H1	DI → AQTB	0.277	0.275	0.079	3.522	0.000	-0.002	0.151	0.410	1.536	0.603	0.642	Accepted
H2	SID → AQTB	-0.320	-0.320	0.074	4.334	0.000	0.001	-0.447	-0.201	1.731			Accepted
H3	GE → AQTB	-0.252	-0.246	0.096	2.627	0.004	0.007	-0.418	-0.103	1.837			Accepted
H4	PF x DI → AQTB	-0.149	-0.146	0.063	2.363	0.009	0.003	-0.248	-0.040	1.509			Accepted

Note $p \leq 0.05$ (1-tailed test)

Source: Processed Data (2026)

The PLSpredict test results in Table 6 show that the Root Mean Square Error (RMSE) value in the PLS-SEM method is smaller than that in the Linear Model (LM) for all AQTB variable indicators (Hair et al., 2022). This indicates that PLS-SEM has a better ability to minimize prediction errors than the linear regression method. The lowest RMSE PLS-SEM value was 0.550 on the AQTB 4 indicator, while on LM it was 0.622. This further confirms that the PLS-SEM approach is more accurate in making predictions.

Tabel 6. PLSpredict Test Summary

Construct	Item Code	Q ² predict	RMSE	
			PLS-SEM	LM
Audit Quality Threatening Behaviour	AQTB 1	0.302	0.585	0.626
	AQTB 2	0.234	0.809	0.920
	AQTB 3	0.341	0.611	0.692
	AQTB 4	0.410	0.550	0.622
	AQTB 5	0.320	0.839	0.967
	AQTB 6	0.332	0.668	0.750
	AQTB 7	0.385	0.736	0.840
	AQTB 8	0.242	0.631	0.740

Source: Processed Data (2026)

Discussion

The Effect of Deindividuation on Audit Quality Threatening Behavior

Empirical findings show that deindividuation (DI) has a positive and significant effect on audit quality threatening behavior (AQTB). Increased DI in audit teams encourages auditors to engage in AQTB. This condition indicates a loss of individual identity and responsibility due to group dynamics (Zhao et al., 2022), so that auditors tend to follow group norms without considering professional standards and personal ethics (Annelin, 2023). As a result, there may be deviations from audit procedures, tolerance of errors, and adjustments to audit findings for certain interests (Cahyono & Hastuti, 2024; Yustina & Gonadi, 2019). Based on Group Dynamics Theory, a group is understood as a system that influences the behavior and attitudes of its members (Lewin, 1947). When DI occurs when individuals feel anonymous, lose self-control, and become increasingly influenced by group norms (Festinger et al., 1952; Zimbardo, 1969). This anonymity encourages more emotional and less rational decision-making (Zimbardo, 2007). These findings are consistent with the literature and studies Annelin (2023), who shows that DI is positively and significantly related to AQTB because it weakens individual accountability in audit teams.

The Effect of Social Identity on Audit Quality Threatening Behavior

Empirical findings show that Social Identity (SID) has a negative and significant effect on Audit Quality Threatening Behavior (AQTB). The stronger the SID in the audit team, the lower the tendency to engage in AQTB. Auditors with high SID tend to have a sense of collective responsibility, uphold professional ethics, and consistently maintain the reputation and image of their professional group in conducting audits (Annelin, 2023), ultimately contributing to improving the quality and integrity of audit implementation (Kuntari et al., 2017; Santoso, 2020). Based on Group Dynamics Theory, individual behavior is shaped by norms, roles, and social influence (Lewin, 1947). In line with the concept of SID, individuals define themselves through group membership so that group identity influences perceptions, mindsets, and professional behavior, including in the implementation of audits (Raskovic, 2020; Tajfel & Turner, 1986). The literature and empirical findings show that SID in audit teams is negatively and significantly related to AQTB, where high levels of SID reduce the tendency for AQTB to occur (Annelin, 2023).

The Effect of Gender Equality on Audit Quality Threatening Behavior

Empirical findings show that Gender Equality (GE) has a negative and significant effect on Audit Quality Threatening Behavior (AQTB). The application of GE in the audit team work environment contributes to minimizing AQTB. Equality in roles, responsibilities, and decision-making creates an inclusive, collaborative, and professional work environment as well as equal rewards (Annelin, 2023; Bounaga, 2022), thereby reducing AQTB, such as reduction of procedures, dishonesty, and compromise of auditor independence (Nyamae, 2024). Based on Social Role Theory, gender-based social roles influence professional behavior, including in the implementation of audits, through the formation of competencies, behavior patterns, and work stereotypes (Eagly, 1987; Eagly et al., 2000). The division of roles and responsibilities based on competence can create audit synergy and improve report quality (Lebedynets & Karamavrova, 2021). These findings indicate that GE in audit teams can reduce AQTB and improve audit quality through diversity of perspectives and more effective communication (Saefullah et al., 2021).

The Effect of Deindividuation on Audit Quality Threatening Behavior with Professionalism as a Moderating Variable

Empirical findings show that the moderating effect of Professionalism (PF) between Deindividuation (DI) and Audit Quality Threatening Behavior (AQTB) has a negative and significant impact. High DI in audit teams can

be suppressed when there is strong PF, thereby maintaining a code of ethics, audit standards, and professional responsibility that can refrain from actions that undermine audit quality (Sonjaya, 2024). From the perspective of Group Dynamics Theory, when individuals become part of a group, PF acts as a group norm that shapes social behavior (Lewin, 1947). DI can be positive if the group culture emphasizes ethics and responsibility, while PF reinforces positive norms because auditors understand the code of ethics and professional standards (Hall, 1968; Postmes & Spears, 1998). , so that auditors are more resistant to DI and consistently maintain the integrity and quality of audit implementation (Hermawan et al., 2021; Sutisman et al., 2021). These findings are in line with the literature that PF can suppress DI that causes AQTB, and studies by Ardillah & Rebecca (2021) and Yulianti et al. (2024) show that PF can affect audit quality.

Implications of the Study

Managing DI factors in audit team dynamics is crucial to reducing AQTB. Uncontrolled DI can drive AQTB, requiring more adaptive oversight mechanisms, such as task rotation, behavior-based monitoring, and performance feedback that emphasizes personal accountability. In addition, organizations need to build a work culture that emphasizes individual responsibility without neglecting collaboration, through ethics training and strengthening group norms. These efforts are expected to reduce dysfunctional behavior and keep the audit process in line with professional standards. These findings also confirm the role of PF auditors as a moderating variable that can weaken the negative influence of DI on AQTB, making it crucial to strengthen ethical standards, integrity, and auditor responsibility in mitigating the risk of declining audit quality.

This study also reveals that SID and GE interactions are interrelated and form complex group dynamics patterns in the context of auditing. SID plays a role in building a sense of togetherness, loyalty, and group orientation that can positively influence how auditors interpret team norms and expectations. Meanwhile, GE contributes to shaping how social roles are carried out in the audit team, including communication patterns, division of authority, and perceptions of professional capabilities. Therefore, audit organizations need to manage the dynamics of SID and GE in a balanced manner in order to create a work environment that is inclusive, professional, and oriented towards improving audit quality.

The combination of these factors has the potential to improve the coordination and effectiveness of the audit team's work, but also carries the risk of dysfunctional behavior if not managed properly. Therefore, audit organizations need to strengthen their internal control systems, monitoring mechanisms, and team accountability in order to maintain the integrity and quality of audits. By integrating the perspectives of Group Dynamics Theory and Social Role Theory, this study enriches our understanding of how interactions between team members, group norms, perceptions of social roles, and relational structures within audit teams can influence auditor behavior.

CONCLUSIONS, LIMITATIONS, AND SUGGESTION

Conclusions

The results of this study indicate that Deindividuation (DI) has a positive and significant effect on Audit Quality Threatening Behavior (AQTB). These findings indicate that the higher the level of DI in the audit team, the greater the tendency for auditors to engage in AQTB. Furthermore, Social Identity (SID) and Gender Equality (GE) have a negative and significant effect on Audit Quality Threatening Behavior (AQTB), so it can be concluded that these two variables have a direct impact on minimizing auditor misconduct related to audit quality. In addition, the Professionalism (PF) variable is able to moderate by providing a negative and significant influence between DI and AQTB. This condition shows that a high level of PF will help auditors control behaviors that have the potential to jeopardize audit quality, including the negative influence caused by DI.

Limitations and suggestion

This study has several limitations that need to be considered. First, this study only covers the variables DI, SID, GE, AQTB, and PF, so it does not consider other factors that could potentially influence auditor behavior. Second, the scope of the study is limited to auditors working in Indonesia, so the results may not be generalizable to other countries. Third, the sample size used is still relatively limited, so it needs to be expanded in subsequent studies to obtain more representative results.

Given these limitations, further research should expand the conceptual and theoretical basis and add qualitative methods (mixed methods) to produce more comprehensive findings. In addition, further research needs to expand the sample size so that the results are more representative and able to describe the conditions of auditors more comprehensively and in line with the actual audit practice context.

In addition to strengthening existing theoretical models, this study also opens up opportunities for further research exploring other psychosocial variables that have the potential to moderate the relationship between group dynamics and audit quality. Future research is recommended to test the model in various audit organizational contexts in order to increase the generalizability of the findings and enrich the empirical evidence regarding the relevance of theory in modern audit practice.

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