THE ANTECEDENT OF CLIENTS SOCIAL AND CLIENTS ORGANISATIONAL IDENTIFICATION TOWARDS   THE OBJECTIVITY OF AUDITORS' ASSESSMENT
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ABSTRACT

This study investigates the impact of antecedent of clients' Social Identification and clients organisational Identification on the objectivity of the auditors' assessment in Central Java. Clients' Social identification is the process experienced by the auditors in socializing with clients while on duty. The identification of the clients' organization is gaining the knowledge of the clients' ongoing business. Theory of Individual Behavior Framework in Gibson et.al (2003) said that an individual is influenced by his or her work and non-work environment. Thus, as the antecedent, the researcher sets experience, age and gender as the variables. Someone who has experience will have the knowledge that is created from his/her past memory influenced by the environment. Age becomes a proxy of maturity, and gender will affect the COI (clients' organisation Identification) and CSI (Clients' social identification).
The result of the research using the External Auditors in Central Java with 59 respondents shows that Gender, age and experience have a direct and significant impact on CSI. And the effect COI shows a direct and significant effect on Objectivity.

Keywords: clients' organisation Identification (COI) and clients'Social identification (CSI)

Introduction

The financial statements are information issued by the company or entity which contain economic events during a particular accounting period. Truth and the condition of the financial statements for external users are very important because from the data of the financial report, they will be able to make the right decision. Therefore, an external party is essensial to provide adequate assurance to the financial statements. Financial Report is seen from Audit Reports, which is adequate without any exception, issued by the Office of Public Accountants. As professionals, auditors working inCPA are expected to uphold the professional code of conduct because it shows an auditors' responsibility in finishing all work. Being independent - free, fair and impartial and has good integrity, no prejudice or bias, and is free from conflict of interest or under the influence of others – is very essential. To examine critically, auditors need knowledge, skills so that they can collect and evaluate audit evidence objectively.

The auditors' objectivity in evaluating is one of the important ethical behaviors of professional auditors. Researches done by Stefaniak (2007), Purwitasari (2013), Bou Raad (2000), Carcello (2005), Indarto et.al (2013) and Andika (2014) mentioned that to give the best evaluation, auditors have to identify the clients. The better the auditors understand the clients' business, the better the auditors identify the organization.

According to the Purwitasari Stefaniak and Cornell (2013), there are two different functions in identifying clients' business: the identification of clients' organization and social identification. Identification of the clients' organization is a process of gaining knowledge about the clients' business which is done continuously and cumulatively in collecting and determinating the relationship between the information and knowledge gained through the audit evidence and information at each stage of auditing conducted by the internal auditorss and external auditorss. While social identification is a process that is experienced by the auditors in knowing the clients' organization during the socialization while on duty.

In the recognition of clients' organization and social, auditors are affected by their personality such as the type of auditors, age, experience, and gender which are based on the previous research can affect the objectivity of the auditors' assessment. Auditors' experience in auditing makes the auditors know the clients' business while the maturity and also the sex of auditorss can influence the process of identification in each step of auditing. Female auditors are easier to socialize and they can collect the evidences and information easier at every stage of an audit conducted by auditors so that they can understand client's organizations better during their work . This will make the auditors have better levels of client identification, and the better the level of client identification they have, the better assessement the auditors will give.

Previous studies that have been done by Erlinda (2009) and Danu (2009), Abrams and Kaori (1998) and Knippenberg and Van Schie (2000) mentioned that the higher (better) level of clients' social and organization identification that the auditors have, the better assessment auditors will give. On the other hand, Schick's and Poneman's study (1993) showed that the longer

the auditors know the clients' social and organisation identification, the less objective they will be when auditing. Research conducted by Yuvisa et al (2008) and Dutton, et al (1994) showed that experienced auditors will have more knowledge and better memory than inexperienced auditors so that they are expected to overcome many obstacles in performing their duties. The more experienced auditors in auditing, the more understanding on clients' business they will have. This will make the auditors have better levels of client identification, and the better the level of identification of clients, the better assessment the auditorss will provide.

This study intends to examine the clients' social and organization identification by considering the personal factors such as age, experience of the auditors, and the gender on objectivity in assessing auditors in decision making.

REVIEW OF LITERATURE

Individual Behavior Framework

Individual Behavior Framework in (Gibson et.al, 2003) influenced by the two things that greatly affect the work and non-work environment. The work environment is a job, organization structure, policies, work rules, sanctions, rewards leadership. And non-work environment is family, economy, leisure and hobby.

Non-work environment is influenced by the individual. Individual is generally very similar, but still they have their owm uniqueness. Some personal characteristics that influence are the ability and skills, family background, character, capacity, age, gender and experience. A research conducted by Ahdiyana (2010) stated that to improve the job performance, the role of the individual and the organization is important. This study will look at the role of individuals in an organization, especially the experience, gender and age.

Age

Age is the length of time human beings have been alive or things have existed. Age is divided into chronological, mental and biological age. Chronological age is the calculation time starting from the birth until the time the age is counted, mental age is the calculation time obtained from a person's level of mental ability, and biological age is the calculation time based on human biological maturity

Work Experience

According to Gibson (2003) experience creates knowledge structure, which consists of systematic and abstract knowledge. This knowledge is created from the past stored memory formed and influenced by the environment. The longer they work, and then it is assumed that the more work experience they have. The point in this explanation is that the more work experience they have , the more experienced they are considered, and they can overcome many obstacles in carrying out their duties. Thus, it would be easier to carry out the task and will show faster, precise, and accurate work performance.

Gender

Women's Studies Encyclopedia explained that gender is a cultural concept that seeks to make a distinction in terms of roles, behavior, mentality, and emotional characteristics between men and women growing in the community. Gender does not simply distinguish men from women but it is the concepts owned by men and women that can affect their work performance.

In a study conducted by Hofstede in (Gibson et.al, 2003) it is stated there is a difference between men and women. Men have a major role, theassertiveness and motivation to do something more than women. While women are more flexible, volatile, concerned more on the quality of life than on the job performance that can give impact on their achievement. The results of these studies show that men have different values in their job environmnet from women. As a professional auditors who must work with a budget and time pressures, women are expected to have the same job performance as men.

Clients' organisation Identification

Organization identification theory indicates that auditors should be able to identify the clients' organization which is a major part of their work and will be the beginning of an effort to identify the client (Indarto et al, 2013). It is said in SPAP that CPA may be hired for 5 years, and have to change the firm engagement with the other, thus allowing auditors to conduct engagement with the clients for a very long period of time.

When performing the audit process, the auditors are required to know the external and internal sides of clients, starting from the clients' business, internal control systems to the company's financial reporting process. To make the process of auditing effective and efficient, the auditors must understand the clients' business, understand the accounting information system and to find out key employees (AICPA Professional Standards, AU 311). The identification of the clients' organization is conducted according to the social identity theory then an individual will have a different perception according to their perception of the group and the impact on the behavior and characters they have (Purwitasari, 2012).

Clients' Social Identification

Social identification is done by auditors through the process of knowing the client organizations by socializing with personnel who work in the clients' entity (Stefaniak and Cornell, 2011). The better the social identification, the more objective the assessments will be.

Social identification will affect the perception of auditors in terms of consistency and predictable way because when the individual has a strong interest in a particular group, he or she will have difficulty in evaluating information related to a particular group (Brewer, 1999) and will protect these groups (Thompson, 1995).

Objectivity

Objectivity is defined as free from the influence of others' subjectivity. When there is no influence, auditors may express their opinion based on their observation. Behavioral components that support the objectivity among others (Indarto et al, 2013): reliable and trustworthy, do not have the intention to find other people's fault, can fulfill criteria and carry out policies, and make logic decision.
Auditors are required to promote the independence and objectivity at the time of the auditing process based on the public standards in working and reporting. Auditors must assess things that can describe the reality without being distracted by any party.

Hypothesis

The influence of Individual Behavior Framework on clients' Social Identification

Experience will influence auditors' perspective on the object being assessed. They will be more sensitive on the environment and how client operates the organization. Thus, the identification of the clients' organization done by them will be better than that done by junior auditors. This study wants to prove whether the experience will affect Clients' Social Identification. The results of the study by Indarto, et al (2013) show that the auditors who have experience will have more detailed, complete, and sophisticated mind, compared to those who have not experienced. Therefore, auditors who have experience will be able to identify the clients' organization better than the inexperienced because they have sensitivity and a more detailed view. The results of this study support the research conducted by the research Yuvisa, et al (2008), Raad (2000), as well as Bamber and Iyer (2005) which states that an experienced auditors has identified the level of the clients' organization better than inexperienced auditors. Auditors who have high levels of organization identification are a good client, and the better the level of identification of the client organization owned by the auditors, the better assessments the auditors provide.

H1a: Experience will influence the clients' organization identification

A person's maturity influences him or her in making decision. He/she is not only influenced only by his or her experience, but also by his or her emotional state. Age factor has never been used in research except for describing the research respondents. This study sees the effect of age on job performance. Is the auditors' assessment of the client organization identification can be affected by maturity factor with age proxy? People who grow older and the way they think and their emotional state also develop will perform better in assessing compared to other auditors at the same age but their ESQ does not develop accordingly.

H1b: Age will influence clients' organization Identification

Gender is an issue that is very risky to compare today due to the women's emancipation movement. Hofstede's research results in Gibson et.al (2003) showed there is a difference between men and women. A man will use more logic and motivation to work and sometimes do not pay attention to details. On the other hand a woman is more emotional, volatile and more detailed than a man. But a woman has the ability to see something more detailed than a man, making it easier for women to provide an assessment of the clients' organization.
With the innate nature of women which is more flexible, thorough and detailed, it is expected that they can get information from the clients who may not fell being assessed.

H1c: Women give better clients' organization Identification compared to men

The impact of Individual Behavior Framework on Clients' Social Identification

Assessment of clients' social identification also affects the internal factors of individuals, the more experienced an auditors is , the better the process of socialization with the client will be?, meaning that they will be independent, objective and still they have a certain skepticism about the client. Research conducted by Knippenberg and Schie (2000) showed that experienced auditors will have different levels of social identification compared to inexperienced ones. A research done by Yuvisa, et al (2008) in Indarto (2013) showed that there are differences in the level of the objectivity in clients' social identification done by experienced and inexperienced auditors. Research conducted by Schick and Poneman (1993) also showed that the longer the

auditors knows the clients' social and organization, the less objective auditors' assessment is. This finding is similar to the result of the research conducted by Tubb (1992) and Bamber and Iyer (2005).

H2a: Experience will affect in assessing Clients' social identification

Maturity also affects clients' social identification. With the emotional and mental maturity, it will be easier for them to socialize with a new group that they know, even with the one that they have interacted for a long time. It will be easier for an auditors to adjust themselves if they have good ESQ. Age is not the only factor to assess the maturity of a person. But at least auditors at a certain age have a personal and professional maturity that can make them able to interact with clients.

H2b : Age will influence in assessing clients' social identification

The nature of men that is masculine makes them more confident when interacting with a new environment or interacting in a professional manner than women who are more emotional, more cautious when entering a new environment, and remain cautious when associating with the formal environment while women are more flexible in socialization and gives more attention to details of the surrounding environment. Being prudent makes a woman gives a more detailed account in clients' social identification. Thus, womaen would provide better clients' social identification.

H2c: Women are better in assessing clines' social and organization identification compared to men

The impact of Clients' organization identification on the objectivity of the assessment

The results of the study done by Raad (2000) in Indarto (2013) also show that the clients' organization and social identifications are increasingly well supported by the excellent partnership that will result in a more objective assessment. If auditors with good experience and maturity and show a professional manner, they will be able to provide a more objective assessment on the client. Even though they identify clients' organization and social identification together, experienced auditors can sort out between organization identification and social identification of the client.

Having a lot of experiences in auditing will make the auditors more experts in understanding the clients' business. This makes the assessment more objective. The better the level of identification of the clients' organization auditors make, the better assessment they will provide.

The findings of a research done by Abrams and Kaori (1998) and Knippenberg and Van Schie (2000) showed that the higher level of clients' social and organization identification auditors have the better assessment they will do. Instead research and Poneman Schick (1993) showed that the longer the auditors to know the identification of the social organization and the client then makes the objectivity of the auditors' assessment is consistent with the result of research by Bamber Iyer (2005).

H3: Clients' Organization Identification gives impacts on the objectivity of the Assessment

The Impact of Clients' social Identification on the Objectivity of the Assessment

Research conducted by Dutton, et al (1994) stated that the longer a person is in the organization, the more involved he will be in the organization. Bamber and Iyer (2005) also showed that the length of the engagement of auditors in auditing client will give significant effect in increasing clients' social identification. The engagement with this client will have an impact on the assessment carried out by the auditors to the clients' organization. It is assumed that the longer auditors get a long with the client as he or she has repeated assignments, the less objective the assessment will be.

The study conducted by Indarto, et al (2013) showed different results. There was no effect of social identification on the objectivity of the assessment with objects of the clients' internal and external auditors. The results of this study motivate the researcher to test whether social identification would affect the objectivity of an auditors' assessment. The result of the research done Kaori and Abrams (1998) and Knippenberg and Van Schie (2000) mentioned that the higher the level of clients' social and organization identification by the auditors, the better assessment the auditor will provide.Whereas Schick and Poneman (1993) showed that the longer the auditors know the clients' social and organization identification, the less objective the auditors' assessment is .

H4: Client's social identification influencing the objectivity of the assessment

METHODOLOGY

Population and sample

The sampling method in this study is purposive judgment sampling where the sample selection is based on certain characteristics in order to achieve the objective of study. External Auditors hired are external auditors who work in public accounting firm in Central Java (external auditors). Criteria to choose sample for external auditors are the auditors has worked in the firm at least 1 year. It is obtained 59 people.

Operational definition and the measurement of research Variable

There are three variables in this study: antecedent variable, independent variable and dependent variable. Antecedent variable is based on the demographics of the respondents which include experience, gender and age. Experience is the learning process and the development of the behavioral potential. The working experience covers data on how long they have been auditors. Gender is their sex. There are two gender groups, namely men and women. Measurement of variables using a dummy variable that is given a score of 0 (for men) and given a score of 1 (for Women). Age is the maturity level of respondents who participated in this research. Age is measured from the age of the respondents at the time of filling the questionnaire with rounding years.

Independent variables used in this study are the clients' Organization and Social Identification. Clients' Organization identification is defined as the process of exploring clients' business (Stefaniak, 2007). The measurement used is Likert scale of 1 to 5. For question No. 1 and 2 (1) means very unlikely (5) means very likely. For questions No. 3 and 4 (1) means strongly disagree and (5) means strongly agree. The higher the scores are, the better clients' organization identification they get. Social identification is the process experienced by both the internal and external auditors in exploring the clients' organization related to their socialization while on duty   (Stefaniak and Cornell, 2011). The measurement uses Likert scale of 1 to 5, where (1) strongly disagree and (5) strongly agree. The high the scores are, the better the social identification they make.

Dependent variable in this study is the auditors' consideration in dealing any problems or in performing its duties to audit the financial statements of a company. Measurement used is   Likert scale of 1 to 5. The higher the scores are, the better the auditors' assessment is.

The Research Model Testing

In this study, researchers used the Partial Least Square (PLS). PLS is Structural Equation Modeling, based on variant. PLS approach is often used to perform the analysis of the appropriate channels used to analyze complex models. In this study most of the data is nominal data that is suitable for nonparametric tests such as PLS.

Validity test in PLS is construct validity which consists of convergent validity and the validity of the PLS. In PLS convergent validity indicator is loading factor (factor loading indicates a correlation between the instruments and the construct), AVE (Average Variance Extracted) and refers to Communality. Discriminant validity refers to instrument when measuring different constructs. Instruments that have been used to measure the construct have no correlation with the other constructs (Muriatic et al, 2013).

The reliability shows the instruments used have consistency: Cronbach's alpha and composite reliability (Murniati et al, 2013) Reliability is seen from Cronbach's alpha seen> 0.7 and composite reliability> 0.7 with a confidence level of 95% (the level of error that can be tolerated is 5%). We use Table 1.96 t-limits to determine the rejection or acceptance of the hypothesis. Hypothesis is accepted or no relationship when t- statistic value is greater than t -Table.

RESULT

Validity and Reliability

The entire testing shows that the indicator variable iok, ISK and OBJ is valid and reliable when fulfill some aspects of the AVE and communality value has a value greater than 0.5; Root AVE values is greater than the correlation between the latent variables; Cross loading value is greater than 0.7; Value Composite Reliability and Cronbach's Alpha is greater than 0.6; (Murniati, 2013). The results of the validity and reliability test can be seen in the following Table

Table 1. The Result of Validity Test

	AVE	Composite Reliability	R Square	Cronbachs Alpha	Communality	Redundancy
IOK	0.516305	0.803702	0.120297	0.725285	0.516304	0.003139
ISK	0.690843	0.869879	0.161941	0.777948	0.690843	0.027388
OBJ	0.451066	0.789656	0.162897	0.74175	0.451067	0.04302
Gender	1	1		1	1	
Experience	1	1		1	1	
Age	1	1		1	1	

The indicator is said to fulfill the assumption of validity when the AVE and communality value is greater than 0.5. The data shows that AVE and communality values for all indicators except indicator OBJ ranged between 0.5163 to 1. It can be concluded that except OBJ, all other variables are eligible as AVE and communality values are greater than 0.5.

Indicator is said to fulfill the reliability aspects when Composite Reliability Value and Cronbach's Alpha is greater than 0.6 (Hair, 2008 in Murniati 2013). The data shows that the value of Composite Reliability ranged from 0.7896 to 1, while the Cronbach alpha values ranged from 0.7252 to 1 then all variables is said to fulfill this requirement.

Table 2. The Result Reliability I Value

	CROSS LOADING VALUE	CRITERIA	CONCLUSION
GENDER	1	>0.7	FULFILL
EXPERIENCE	1	>0.7	FULFILL
AGE	1	>0.7	FULFILL

	CROSS LOADING VALUE	CRITERIA	CONCLUSION
IOK1	0.469111	>0.7	NOT FULFILL
IOK2	0.74428	>0.7	FULFILL
IOK3	0.732076	>0.7	FULFILL
IOK4	0.869061	>0.7	FULFILL

	CROSS LOADING VALUE	CRITERIA	CONCLUSION
ISK1	0.772473	>0.7	FULFILL
ISK2	0.83881	>0.7	FULFILL
ISK3	0.878756	>0.7	FULFILL

	CROSS LOADING VALUE	CRITERIA	CONCLUSION
OBJ 1	0.495216	>0.7	NOT FULFILL
OBJ2	0.35716	>0.7	NOT FULFILL
OBJ3	0.864112	>0.7	FULFILL
OBJ4	0.645184	>0.7	NOT FULFILL
OBJ5	0.848279	>0.7	FULFILL

Assumption validity also requires Crossloading value greater than 0.7. The results of data analysis are shown in the table above. The above results show that not all indicators meet these assumptions. Therefore, re-testing is done. Retesting results are as follows.

Table 3 The Result of Validity test II

	AVE	Composite Reliability	R Square	Cronbachs Alpha	Communality	Redundancy
IOK	0.613869	0.825453	0.123866	0.687945	0.613868	0.003236
ISK	0.691074	0.870016	0.161645	0.777948	0.691074	0.027267
OBJ	0.825902	0.90465	0.151167	0.789258	0.825902	0.124491
Gender	1	1		1	1	
Experience	1	1		1	1	
Age	1	1		1	1	

Indicator is said fulfill the assumption of validity when the value AVE and communality has a value greater than 0.5. From the data it appears that owned AVE and communality values for all indicators except indicator OBJ ranged between 0.613869 to 1 It can be concluded that all the variables are eligible for all the variables have the AVE values and communality greater than 0.5.

Indicator is said to fulfill the reliability aspects when Value Composite Reliability and Cronbach's Alpha is greater than 0.6 (Hair, 2008 in Murniati 2013). The data shows that the value of Composite Reliability ranged from 0.825453 to 1, while the Cronbach alpha values ranged from 0.687945 to 1 then all the variables are said to fulfill this requirement.

Table 4. The Result of Reliability test II

	CROSS LOADING VALUE	CRITERIA	CONCLUSION
GENDER	1	>0.7	FULFILL
EXPERIENCE	1	>0.7	FULFILL
AGE	1	>0.7	FULFILL

	CROSS LOADING VALUE	CRITERIA	CONCLUSION
IOK2	0.773432	>0.7	FULFILL
IOK3	0.705589	>0.7	FULFILL
IOK4	0.87153	>0.7	FULFILL

	NILAI CROSS LOADING	CRITERIA	CONCLUSION
ISK1	0.775799	>0.7	FULFILL
ISK2	0.8343	>0.7	FULFILL
ISK3	0.880513	>0.7	FULFILL

	CROSS LOADING VALUE	CRITERIA	CONCLUSION
OBJ3	0.9056	>0.7	HAS CORROLATION
OBJ4	0.911971	>0.7	NO CORRELATION

Assumption of validity also requires Crosloading value greater than 0.7. The results of data processing are shown in the table above. The above results indicate that all indicators are in accordance with the assumption.

The Hypothesis test

The results of evaluating the relationship between variables are shown in the following table.

Table 5.Hipothesis test
Path Coefficiens (Mean, STDEV, T-Value)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (|O/STERR|)
IOK -> OBJ	0.38305	0.402229	0.095195	0.095195	4.023851
ISK -> OBJ	0.019184	-0.00739	0.122406	0.122406	0.156724
gender -> IOK	-0.05233	-0.0641	0.106578	0.106578	1.490983
gender -> ISK	-0.19647	-0.21466	0.108836	0.108836	2.805172
experience -> IOK	0.108273	0.113231	0.136269	0.136269	1.794552
experience -> ISK	-0.08021	-0.07294	0.171457	0.171457	2.467801
age -> IOK	0.254733	0.268043	0.143509	0.143509	1.775036
age -> ISK	0.404373	0.38717	0.173454	0.173454	2.331297

Total Effects (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (|O/STERR|)
IOK -> OBJ	0.38305	0.402229	0.095195	0.095195	4.023851
ISK -> OBJ	0.019184	-0.00739	0.122406	0.122406	0.156724
gender -> IOK	-0.05233	-0.0641	0.106578	0.106578	1.490983
gender -> ISK	-0.19647	-0.21466	0.108836	0.108836	2.805172
gender -> OBJ	-0.02381	-0.01844	0.053291	0.053291	0.446852
experience -> IOK	0.108273	0.113231	0.136269	0.136269	1.794552
experience -> ISK	-0.08021	-0.07294	0.171457	0.171457	2.467801
experience -> OBJ	0.039935	0.047961	0.063883	0.063883	0.625136
age -> IOK	0.254733	0.268043	0.143509	0.143509	1.775036
age -> ISK	0.404373	0.38717	0.173454	0.173454	2.331297
age -> OBJ	0,105333	0.106833	0.070273	0,070273	1.498922

The test results showed that the effect of gender on the ISK is significant because it has a value of t statistic of 2.805172, which is greater than 1.96.

The effect of Age on ISK showed a significant direct effect because it has a t-statistic value of 2.331297, which is greater than 1.96. It will be easier for auditors to adjust if they have good emotional quotient and social maturity. Age is not the only factor that can be used to say that they are mature, but when someone becomes older, it can be expected that he or she will be more mature and will be able to interact with clients.

The effect of experience on COI showed a significant direct effect because it has a t-statistic value of 2.467801, which is greater than 1.96. These results prove that auditors who have experience will have a better level of social identification than inexperienced auditors. It supports the research conducted by Knippenberg and Schie (2000), Yuvisa, et al, 2008 in Indarto, et al, and 2013.

The effect of COI on Objectivity showed a significant direct effect because it has a t statistical value of 4.023851 which is greater than 1.96. With a lot of experiences in auditing, it makes them more expert to understand the clients' business. This makes the assessment auditing more objective. The better the auditors understand the clients' business, the higher the auditors' ability to identify the organization is. Research conducted by Abrams and Kaori (1998) and Knippenberg and Van Schie (2000) mention that the higher (better) level of social organization and identification of clients who owned the auditors will assist the auditors in its assessment that the better.

Conclusion

The result of the study above shows that:
1. The result of the study on the effect of gender on CSI shows that there is direct effect which is significant as the t value is 2.805172 which is bigger than 1.96
2. The effect of age on CSI also shows direct effect which is significant as the t. statistic value is 2.331297 y which is higher than 1.96.
3. The effect of experience on CSI shows direct effect which is significant as the t-statistic value is 2.467801 which is higher than 1.96.
4. The effect of COI on the objectivity shows direct effect which is significant as the t-statistic value is 4.023851 which is higher than 1.96.

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