




# “Effect of ethics and professionalism on audit quality: A moderating role of dysfunctional audit behavior”

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# EFFECT OF ETHICS AND PROFESSIONALISM ON AUDIT QUALITY: A MODERATING ROLE OF DYSFUNCTIONAL AUDIT BEHAVIOR

## Abstract

Dysfunctional auditor behavior becomes a driving variable for audit quality when an auditor has good ethics and professionalism. This study examines whether the ethics and professionalism of auditors can affect audit quality; dysfunctional audit behavior is used as a moderating variable. The study sample includes 348 auditors employed at public accounting companies throughout Indonesia and enlisted by the Indonesian Institute of Certified Public Accountants Directory. This paper used the SEM approach with WarpPLS software to analyze the respective data. Thus, it was found that auditors' ethics and professionalism significantly and positively influence audit quality.

Meanwhile, dysfunctional audit behavior significantly moderated the relationship between professionalism and audit quality. In contrast, this behavior was not a moderating variable for auditors' ethics and audit quality association. An interesting finding is the indicators of auditors' ethical behavior in accepting audit engagements, where audit engagements are still accepted even though an auditor shares an association with an auditee. In conclusion, future studies can examine in more detail the effect of audit acceptance process on audit quality.

## Keywords

ethics, auditor behavior, audit quality, professionalism, dysfunctional

## JEL Classification

M42, L84

## INTRODUCTION

Efficient and properly presented financial statements will help a company in making decisions. Audited financial statements are created by management and audited by auditors (Antle & Nalebuff, 1991; Kadous et al., 2003; Putra & Mimba, 2017). Auditors will audit the financial statements based on applicable auditing standards. In audited financial statements, one can minimize the probability of errors but cannot detect all errors because of associated risks. These risks ensure that the audited financial statements are trustworthy. Auditors can find financial statement irregularities during the audit and disclose them (DeAngelo, 1981; Kuntari et al., 2017).

According to Herawati and Selfia (2019), audits are done to systematically and independently assess all the statements and ensure a company is effectively planning and implementing all the arrangements following organizational objectives. Potential investors, investors, creditors, Capital Market Supervisory Agency (Bapepam), and other interested parties use the audit results to analyze firm performance, condition, and health and make strategic decisions related to the business. The PAO case and the Ernest & Young case in Indonesia show



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### Conflict of interest statement:

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that the auditor has failed to audit financial documents (Tjan et al., 2019). Thus, it is crucial for auditors to strive to act per auditing standards in carrying out auditing duties. Therefore, the presence or absence of dysfunctional audit behavior determines audit quality.

A malfunctioning audit is any behavior by the auditor in implementing an audit. This behavior has an effect on the quality of financial statements (Kelley & Margheim, 1990; Otley & Pierce, 1996). Exam dysfunction is an act of deviation by an examiner in the form of manipulation, fraud, or deviation from the test criteria (Anugerah et al., 2016). Dysfunctional audit behavior will affect the decline in audit quality (The Public Oversight Board, 2000; Donnelly et al., 2003; Fa'niansah et al., 2020). Therefore, dysfunctional test behavior can lead to poor test quality. The act of directly degrading audit quality is called the audit quality degradation act (RKA), and the act of indirectly degrading audit quality is called the time underreporting act (URT) (Anugerah et al., 2016; Kelley & Margheim, 1990; Otley & Pierce, 1996).

Auditors' ethical behavior comprises their righteous codes and values, which require them to consider the community's interests first and increase their dignity, including improving audit quality (Azlina, 2009; Mulyani, 2020). In Indonesia, the Indonesian Institute of Certified Public Accountants (IAPI) elaborates on the ethical values each auditor must follow.

An auditor must have a professional attitude and professional ethics set not to make malfunctioning during the audit process (Hamdani et al., 2020). Professionalism is paramount for an auditor, especially in decision-making. It is a reflection of high sensitivity involving professional and ethical issues. During the audit, auditors must ensure that financial documents do not contain misstatements and that they follow public trust and interests; this belongs to their professional responsibilities. Other professional characteristics include autonomy, virtue, fairness, and due care (Brown et al., 2007; Kartikarini & Sugiarto, 2016).

Azhari et al. (2020), Rahayu and Suryanawa (2020), and Sambo et al. (2016) stated that ethical values affect audit quality. Meanwhile, according to Mardianti and Pratiwi (2019), ethics did not affect audit quality. Moreover, Azhari et al. (2020), Evia et al. (2022), and Hamdani et al. (2020) found that professionalism affects the quality of audits. Meanwhile, according to Noverini et al. (2020), professionalism does not affect audit quality. Therefore, investigation of auditor ethics and professionalism in audit quality is fundamental to answering the differences in the findings of previous research in Indonesia.

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## 1. LITERATURE REVIEW AND HYPOTHESES

The dysfunctional auditor behavior is based on the attribution theory. Attribution theory assumes that a person attempts to discover why other people do something, i.e., attributes that cause behavior. Robbins and Judge (2014) stated that attribution theory means to develop an explanation of the different ways people judge individuals, depending on the meaning of one attribute to certain behaviors. This theory shows that when assessing someone's behavior, people will determine whether internal factors (internal control) or external factors (causes from outside) caused it. Moreover, it analyzes how people find the reasons for others' actions. The theory employs internal

(disposition, attitude, and personality) or external factors (particular circumstances and situational pressures that influence behavior) (Luthans, 2006).

Wahyuningsih (2019) divided attribution theory on a person's behavior into two categories: situational attribution and dispositional attribution. Situational attribution is the cause of the emergence of a person's behavior that comes from the environment, such as social conditions and the views of the surrounding community. At the same time, dispositional attribution has the internal behavioral cause (e.g., inner stimuli, temperament, self-perception, and potential).

Dysfunctional assurance actions are auditors' actions that may directly or indirectly degrade the

quality of the audited financial statements (Kelley & Margheim, 1990; Otley & Pierce, 1996). For example, audit fraud is deviant behavior in the form of fraud or deviation from auditing standards (Anugerah et al., 2016). Therefore, dysfunctional audit behavior will impact decreasing audit quality (The Public Oversight Board, 2000; Donnelly et al., 2003; Fa'niansah et al., 2020). Behaviors reducing audit quality directly are called audit quality reduction behavior (RKA). At the same time, behaviors reducing audit quality indirectly are behavior under-reporting time (URT) (Anugerah et al., 2016; Kelly & Margheim, 1990; Otley & Pierce, 1996).

Ethics codes regulate the relationship between an auditor and his co-workers. Moreover, it regulates auditor-superiors, auditor-audited (object of examination), and auditor-public relationships. In making a decision, an auditor must operate several reasonable concerns employing an understanding of applied ethics to assure compliance with the regulations and high quality. His operations must show the present fair circumstances. Previous research considered auditors' autonomy, morals, professionalism, and virtue as essential characteristics of audit quality (Asmara, 2019; Chen et al., 2001; Iryani, 2017; Neal & Carcello, 2000; Puspitasari et al., 2019; Schroeder et al., 1986; Zahmatkesh & Rezazadeh, 2017).

Auditors must be as realistic and ideal as possible when conducting professional activities (Futri & Juliarsa, 2014). From an ethical perspective, auditors are inseparable from individual auditors' ethical standards and principles. The Code of Ethics provides a framework of ethical rules governing the provision of professional services (Code of Ethics for Certified Public Accountants 100.3-A1). Ethical standards are needed for the auditing profession because the auditor has a position as a trusted person and faces possible conflicts of interest.

Auditors can substantially promote organizational credibility and reputation (Arens & James, 2014). Their abidance to the Code of Ethics reflects integrity, objectivity, and professional behavior in decision-making to produce a qualified audit.

Professional attitude and behavior are requirements in various areas of all professions, including accounting (Mardijuwono & Subianto, 2018).

Professionalism is a responsibility to behave that is greater than the responsibility given to the auditor and more than the responsibility given by the auditor and more than just obeying the law (unwritten) (Arens & James, 2014; Mardijuwono & Subianto, 2018). Auditors with a very professional outlook conclude that they provide and therefore consider essential and relevant information about financial statements. The better the auditors' professional attitude, the better the audit quality.

According to Azhari et al. (2020), Dewi and Muliarta (2018), and Hamdani et al. (2020), professionalism affects audit quality promoting public confidence in audit results. Auditors with good ethics will show better audit quality because every auditor adhering to ethics in every audit task implementation will produce a good audit quality. Moreover, the better the auditors' abidance to the Code of Ethics, the better the audit quality, including that the acceptance of dysfunctional audit behavior decreases.

Auditors with high ethics find it challenging to engage in dysfunctional audit behavior because they uphold the values of their profession. In contrast, auditors with poor ethics tend to accept behavioral deviations more quickly due to a lack of awareness of moral values or pressure from outside parties, decreasing the audit quality.

Auditors' professionalism can influence deviant behavior. An auditor must do it entirely and independently in carrying out audit activities. It is helpful to avoid dysfunctional behavior as it can explicitly or implicitly influence the audit results. Moreover, auditors must act professionally in conducting audits in order to improve audit quality. They are considered professional if, in an examination, they do not perform deviant behavior that can affect the results and quality of audits. Improved auditing can also increase the confidence of those who need professional services. People may expect the demands of transparency and accountability if an auditor can carry them out professionally and properly (Azhari et al., 2020). Furthermore, ethical behavior and auditor professionalism govern dysfunctional audits.

Therefore, following the literature review, the study offers the following hypotheses:

- H1: *Ethics affects audit quality.*
- H2: *Professionalism affects audit quality.*
- H3: *Dysfunctional audit behavior moderates the effect of ethics on audit quality.*
- H4: *Dysfunctional audit behavior moderates the effect of professionalism on audit quality.*

## 2. METHODOLOGY

The paper used a quantitative approach, employing a deductive-inductive approach. This approach derives from the theories, the ideas of experts, and the researchers' understanding of their experience. It then addresses the problem proposed for justification (verification) or rejection in the form of empirical data documents. Quantitative approaches aim to test theories, construct facts, display qualitative relationships, provide statistical explanations, and estimate and predict outcomes.

Furthermore, the measurement of research variables used a Likert scale. Audit quality was measured with the detection of misstatements, adherence to auditing standards, and the precautionary principle (Watkins et al., 2004). Indicators that measure auditor ethics include professional responsibilities, objectivity, community interests, integrity, and confidentiality (Arens & James, 2014).

Next, auditor professionalism was measured by dedication, relationships with colleagues, social obligations, confidence in professional regulations, and autonomy (Kartasari et al., 2018). Finally, the dysfunctional audit behavior used the indicators of audit time, premature audit procedures, client documents review, and reduced audit work (Kelley & Margheim, 1990).

The study sample comprised auditors employed at Indonesia's public accounting establishments (KAP). In 2021, the number of public accounting companies (KAP) in Indonesia was 635, with 1,417 public accountants (AP) and 3,410 certified public accountants (CPA). The paper used a convenience sampling method. The auditors used as research samples occupied junior, senior, manager, and partner positions. The minimum number of

samples required for research using a structural equation model was five times the quantity of indicators (Hair et al., 2010). After calculating the minimum number of samples (Hair et al., 2010), the minimum number of samples required was 290 auditors. The selection of locations throughout Indonesia should represent all existing auditors. The selected public accounting firms were those registered with the IAPI Directory in 2021, which had obtained permission from the Minister of Finance of the Republic of Indonesia as a forum for auditors to carry out their work.

Questionnaires were distributed online to KAP e-mails using Google Forms throughout Indonesia. There were 348 questionnaires obtained for the analysis. The paper used path analysis and WarpPLS 7.0 to process the data.

## 3. RESULTS

### 3.1. Descriptive statistics

Table 1 shows the descriptive statistics of the data.

The auditor ethics indicators showed various actual ranges, ranging from 2-5, 3-5, to 4-5. Meanwhile, the actual mean was much larger than the theoretical average, with a standard deviation much lower than the actual mean. Therefore, respondents tended to perceive high work ethics. Table 1 also shows, in general and overall, the actual meaning in the very high category, with a range between 4.52-4.76. Therefore, the auditor ethics variable results were consistent with the statistical descriptions.

The results of processing the indicators of the auditor professionalism variable showed various actual ranges, 1-5, 2-5, 3-5, to 4-5. At the same time, the actual meaning was more significant than the theoretical average, with a standard deviation much lower than the actual mean. Therefore, respondents tended to perceive high professionalism in their workplace. Table 1 also shows, in general, that the mean is in the very high category, with a range between 4.07-4.71. Therefore, the results of the statistical description of the auditor professionalism variable were consistent with those of the statistical descriptions.



**Table 1.** Descriptive statistics

Source: WarpPLS data processing results.

No.	Variable	Indicator	Mean	Std. dev
1.	Auditor Ethics	Professional responsibilities	4.496	0.603
		Community interests	4.645	0.480
		Integrity	4.660	0.487
		Objectivity	4.555	0.552
		Confidentiality	4.570	0.523
2.	Audit Professionalism	Devotion	4.496	0.603
		Social responsibilities	4.645	0.480
		Autonomy	4.660	0.487
		Confidence in professional regulations	4.555	0.552
		Relationships with colleagues	4.570	0.523
3.	Audit Quality	Misstatement detect	4.490	0.652
		Compliance with SPAP/Auditing standards	4.653	0.492
		Precautionary principle	4.650	0.485
4.	Dysfunctional Audit Behavior	Reporting audit time that is shorter than the actual time	2.616	0.960
		Premature termination of audit procedures	2.905	1.011
		Shallow review of client documents	2.360	0.855
		Reduced audit work	2.345	0.866

The results of processing the indicators of the audit quality variable showed the actual range that varied from 1-5, 2-5, to 3-5. According to Table 1, the actual mean was in the high category, ranging from 4.44 to 4.68. Meanwhile, the actual mean was much larger than the theoretical mean, with standard deviations much lower than the actual mean. Therefore, respondents tended to perceive high audit quality in their workplace. Therefore, the results of the statistical descriptions were consistent with those of the audit quality variables.

All indicators of dysfunctional audit behavior variables showed the same actual range as the theoretical range. Likewise, the actual mean was lower than the theoretical mean, with a standard deviation much lower than the actual mean. One indicator that showed the actual mean was more significant than the theoretical mean was Y1.5. For this indicator, respondents tended to accept that the auditor conducted an early termination of the audit procedure (premature sign-off) because the respondent believed that each stage of the audit was deemed necessary. From Table 1, the actual mean was in the moderate category, with a range between 2.12 to 2.80. Therefore, the results of the statistical descriptions were consistent with the results of the dysfunctional audit behavior variable.

### 3.2. Validity and reliability test

**Table 2.** Results of the validity and reliability test

Source: WarpPLS data processing results.

Testing	Parameter	Value	Rule of Thumb	Conclusion	
<b>Model Utama</b>					
<b>Average Variances Extracted</b>					
Validity	Ethics	0.586	> 0.50	Valid	
	Professionalism	0.499	> 0.50	Valid	
	PAD	0.438	> 0.50	Valid	
	Audit quality	0.625	> 0.50	Valid	
<b>Cronbach's Alpha</b>					
Reliability	Ethics	0.935	> 0.70	Reliable	
	Professionalism	0.914	> 0.70	Reliable	
	PAD	0.834	> 0.70	Reliable	
	Audit quality	0.898	> 0.70	Reliable	
	<b>Composite Reliability</b>				
	Ethics	0.944	> 0.70	Reliable	
	Professionalism	0.927	> 0.70	Reliable	
	Audit quality	0.920	> 0.70	Reliable	

Table 2 shows that all variables used in this study were valid and reliable.

### 3.3. Model fit test

**Table 3.** Model fit test

Source: WarpPLS data processing results.

Test/Parameter	Value	Limitation	Result
Average path coefficient (APC)	0.185 (p < 0.001)	P < 0.05	Fit
Average R-squared (ARS)	0.307 (p < 0.001)	P < 0.05	Fit
Average adjusted R-squared (AARS)	0.300 (p < 0.001)	P < 0.05	Fit
Average block VIF (AVIF)	1.447	Ideal < 3.3	Fit
Average full collinearity VIF (AFVIF)	1.707	Ideal < 3.3	Fit
Tenenhaus GoF (GoF)	0.416	Moderate > 0.25	Fit
Sympson's paradox ratio (SPR)	1.000	Ideal = 1	Fit
R-squared contribution ratio (RSCR)	1.000	Ideal = 1	Fit
Statistical suppression ratio (SSR)	1.000	Accepted if > 0.7	Fit
Nonlinear bivariate causality direction ratio (NLBCDR)	0.857	Accepted if > 0.7	Fit

Table 3 shows that overall the model is fit. The average R-square, average path coefficient, and average adjusted R-squared values showed a significance value of < 0.05, indicating the model is fit. Furthermore, the average block VIF and the average full collinearity VIF showed a score of < 3.3, also implying this research model is fit. At the same time, the Tenenhaus GoF score showed a score of > 0.25. Finally, Symson's paradox ratio, R-squared contribution ratio, and statistical suppression ratio also showed that this research model is fit.

### 3.4. Hypotheses testing

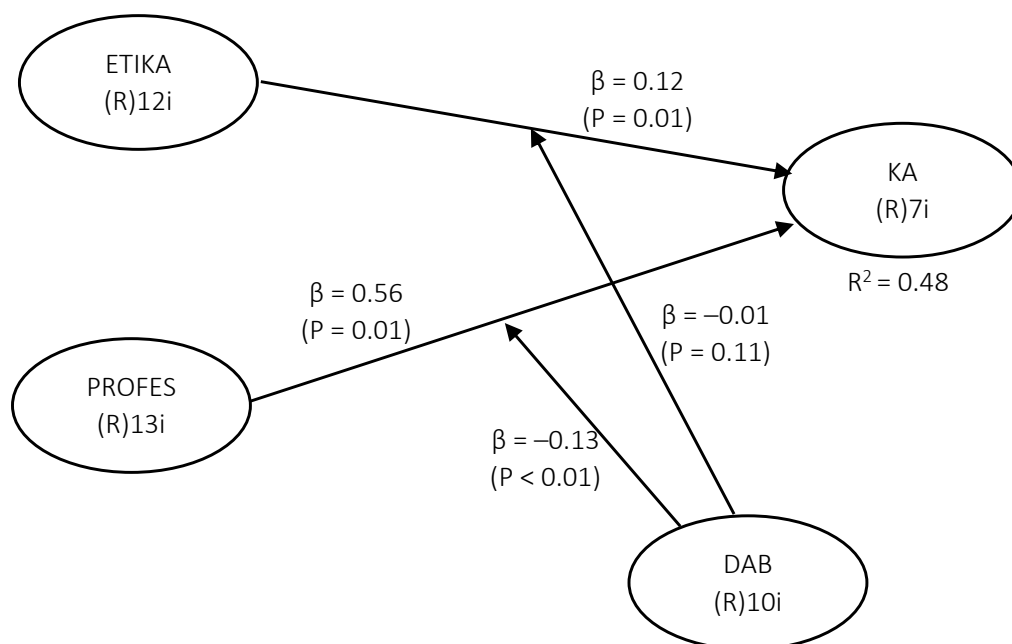
Figure 1 and Table 4 show the results of hypotheses testing consisting of the study model and path coefficients.

Table 4 shows that the first hypothesis, which states that auditor ethics affects audit quality, was accepted where the estimated coefficient value was 0.118. The significance level was less than 0.013.

**Table 4.** Path coefficients

Source: WarpPLS data processing results.

Hypothesis	Coefficient	P-Value	Conclusion
H1: Ethics – Audit Quality	0.118	0.013	Accepted
H2: Professionalism – Audit Quality	0.559	0.001	Accepted
H3: Ethics+Dysfunctional Audit Behavior – Audit Quality	-0.005	0.111	Rejected
H4: Professionalism+Dysfunctional Audit Behavior – Audit Quality	-0.131	0.007	Rejected



**Figure 1.** Research model test

The second hypothesis (auditor professionalism affects audit quality) was accepted, where the estimated coefficient value was 0.559, and the significance level was less than 0.001. The third hypothesis (dysfunctional audit behavior moderates the effect of ethics on audit quality) was rejected where the estimated coefficient value was  $-0.005$ , and the significance level was 0.111. The fourth hypothesis (dysfunctional audit behavior moderates the effect of professionalism on audit quality) was accepted, where the estimated coefficient value was  $-0.131$ , and the significance level was 0.007.

## 4. DISCUSSION

In line with attribution theory, every human being has the motivation to clarify the grounds of their actions. Attribution theory can also explain that inconsistencies in auditors' compliance or incompliance with the Code of Ethics and differences in individual perceptions of ethical or unethical actions can create gaps. However, as is the case with the quality of the audits produced, it can be trusted and used by information users because in carrying out the audit process, auditors adhere to the Code of Ethics. Good auditor ethics can be seen when an auditor can account for the results of his audit, respects public trust, does not intimidate, and can maintain the confidentiality of the ongoing audited clients (Sambo et al., 2016).

Auditor ethics are rules or guidelines that govern how an auditor acts. In conducting the audit process, an auditor must always uphold his professional ethics to create transparency in financial management. Likewise, if an auditor complies with all the requirements, responsibilities, virtue, objectivity, and confidentiality, this will create public trust in audit results.

These findings do not support earlier results, which showed that auditor ethics did not affect audit quality (Mardiati & Pratiwi, 2019). The lower the ethics, the greater the probability of good audit quality. However, the results still showed that auditor ethics was related to audit quality (Azhari et al., 2020; Futri & Juliarsa, 2014; Sambo et al., 2016). Empirically, plotting data between auditor ethics and audit quality indicated a positive relationship. The points scattered around the

diagonal showed a similar pattern, although with a gentle slope. Therefore, if interpreted, good auditors' ethics enhance the quality of audits.

The empirical results showed that eight of the twelve indicators of auditor ethics received the most answer choice "5" (strongly agree). Furthermore, two indicators got the most answer choices "4" (agree). The remaining indicator got the most answer choice "3" (neutral). Meanwhile, based on empirical data from seven audit quality indicators, all indicators got the most answer "5" (strongly agree). It means that the respondent's answer mode for auditor ethics and audit quality showed a relatively similar tendency of convergence.

The auditor ethics indicator with the highest answer range was X1\_1 (I am the auditor responsible for my audit results). Meanwhile, the lowest was X1\_10 (I, as an auditor, refuse to accept an audit assignment if, at the same time, I have a cooperative relationship with the ongoing audited party).

Therefore, the respondents tended to have the same choice of answers. As an auditor with high ethics has a good understanding of the ethical standards of Indonesian public accountants, it was likely that the audit quality was high because the process foundation applied ethical standards. Thus, if the level of ethical understanding of an auditor was high, the quality was also good. These findings support the attribution theory, namely, every human being has his or her stimulus to take action. Professionalism is the attitude of the auditor in conducting the audit. Auditors must ensure that they have a high level of professionalism. They can demonstrate professionalism through compliance with auditing standards and codes of ethics in the Professional Standards of Public Accountants and the Code of Ethics for the Professional Public Accountants. These documents are used as guidelines, especially in the audit. Thus, it can grow the trust of users of information or audited financial reports produced and maintain the company's image in the eyes of the public.

An increase in professionalism enhances the quality of audits. These findings support



Azhari et al. (2020), Dewi and Jati (2014), Putri and Juliarsa (2014), Hamdani et al. (2020), and Mardiaty and Pratiwi (2019). In addition, it resulted in a relationship between professionalism and audit quality. However, these findings contradicted Noverini et al. (2020). Empirically, plotting data on professionalism and audit quality showed a positive relationship. The points scattered around the diagonal line also showed a similar pattern, accompanied by a steep slope.

The indicators of auditor professionalism with the highest answer range were X2\_1 (I, as an auditor, use all of my knowledge, skills, and experience in carrying out the auditing process) and X2\_3 (as an auditor, I must convey the audit results truthfully). Meanwhile, the lowest result was shown by X2\_12 (as an auditor, I often invite professional colleagues to exchange opinions about problems in one organization or another).

The audit quality indicator with the highest answer range was Y2\_7 (prudence principle is an attitude to fulfilling professional responsibilities with competence, provisions, and persistence to produce good audit quality). Meanwhile, the lowest score was shown by Y2\_1 (errors can be detected if I, as an auditor, have expertise and accuracy in financial statements). Therefore, the respondents tended to have the same selection of answers. An auditor with high professionalism could appropriately assess financial documents backed by facts and circumstances during the audit.

According to Mardiaty and Pratiwi (2019) and Sambo et al. (2016), the correlation between ethical behavior and the quality of audits is still inconsistent. This inconsistency may be caused by behavioral influences when associated with attribution theory. Thus, dysfunctional audit behavior can explain the relationship between auditor ethics and audit quality because it has a significant relationship and interaction with auditor ethics (Azhari et al., 2020; Putri & Juliarsa, 2014; Mardiaty & Pratiwi, 2019; Sambo et al., 2016). Likewise, auditor ethics and audit quality significantly interacted (Azhari et al., 2020; Putri & Juliarsa, 2014; Sambo et al., 2016). However, the effect of dysfunctional audit behavior on audit quality is not proved (Hamdani et al., 2020).

According to Azhari et al. (2020) and Noverini et al. (2020), the effect of professionalism on audit quality is inconsistent. This inconsistency may be caused by behavioral influences when associated with attribution theory. In this case, dysfunctional audit behavior can explain the relationship between auditor professionalism and audit quality because it has a significant relationship and interaction with auditor professionalism (Azhari et al., 2020). Likewise, there is a significant interaction between auditor professionalism and audit quality (Azhari et al., 2020; Putri & Juliarsa, 2014; Hamdani et al., 2020; Mardiaty & Pratiwi, 2019). However, there is no evidence of the effect of dysfunctional audit behavior on audit quality (Hamdani et al., 2020).

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## CONCLUSION

This paper examined the relationships between auditors' ethics, professionalism, quality, and dysfunctional audit behavior as a moderating variable. First, the respondents in this study indicated that they did not refuse to audit a related auditee. Second, audit errors are detectable if they have expertise and accuracy. Third, the auditor's dysfunctional behavior may be influenced by the relationship between the auditor and the auditee and by the auditor's expertise and accuracy at the acceptance and audit stages.

Therefore, future research can include the dysfunctional behavior indicator as a determinant of audit quality. However, this study still has limitations. First, this study used a survey approach due to the Covid-19 pandemic, so the response rate is still low and cannot describe conditions in Indonesia broadly. Second, the questionnaire approach was used, so this study has not been able to reveal respondents' reasons for describing research questions.

## AUTHOR CONTRIBUTIONS

Conceptualization: Yulianti, Grahita Chandrarin.  
 Data curation: Yulianti.  
 Formal analysis: Yulianti.  
 Funding acquisition: Yulianti.  
 Investigation: Yulianti, Grahita Chandrarin, Fajar Supranto.  
 Methodology: Yulianti, Grahita Chandrarin, Fajar Supranto.  
 Project administration: Yulianti.  
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 Visualization: Fajar Supranto.  
 Writing – original draft: Yulianti, Fajar Supranto.  
 Writing – review & editing: Yulianti, Fajar Supranto.

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