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APPLYING THE THEORY OF PLANNED BEHAVIOR TO PUBLIC ACCOUNTING FIRM SELECTION DECISIONS: A BEHAVIORAL ACCOUNTING PERSPECTIVE

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Abstract:
This study empirically examines the effects of the professional-services marketing mix—personal selling, direct selling, and advertising—on corporate decisions to select a Public Accounting Firm (KAP) from a behavioral accounting perspective. Using a quantitative approach and multiple linear regression analysis, data were collected from 100 corporate financial decision-makers in East Java. The partial-test results show that personal selling has a positive and significant effect on KAP selection decisions, whereas direct selling and advertising have no significant partial effects. Simultaneously, the three variables significantly influence KAP selection decisions, with an R-square value of 28.5%. Personal selling is identified as the most dominant behavioral determinant. These findings support Behavioral Accounting Theory and the Theory of Planned Behavior by demonstrating that, in the high-risk professional audit-services industry, interpersonal interaction and direct trust are more important to management's decision psychology than rigid mass-promotion strategies.

Keywords: Behavioral Accounting, KAP Selection, Personal Selling, Audit Services, Interpersonal Trust.

INTRODUCTION

Developments in the global business landscape and the dynamics of Indonesia's capital market have intensified demands for transparency, accountability, and reliable corporate financial reporting. The implementation of Good Corporate Governance principles requires corporations to present financial information that is free from material misstatement so that stakeholders, including investors, creditors, and the government, can use it in economic decision-making. To align the interests of agents (management) and principals (shareholders) and reduce the conflicts of interest described in agency theory, the presence of an independent third party is essential. This role is performed by independent auditors operating through Public Accounting Firms (KAP).

In Indonesia, the assurance-services industry is highly competitive. The growing number of local, national, and internationally affiliated public accounting firms, including Big Four and second-tier networks, has created intense competition to acquire and retain clients. This environment requires KAP management not only to maintain technical competence, audit methodology, and compliance with the Indonesian Public Accountant Professional Standards (SPAP), but also to adopt effective professional-services marketing strategies that can influence prospective clients' decisions. From the perspective of traditional accounting, the selection of a KAP is often viewed as a purely economic decision based on cost minimization, with the audit fee serving as the primary determinant. This view, however, oversimplifies the realities encountered in practice. The procurement of audit services is a high-involvement transaction characterized by cognitive risk and uncertainty. Audit services produce an intangible output whose quality cannot be directly evaluated before the engagement is completed. Accordingly, corporate decision-makers—such as finance

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directors, accounting managers, and audit committees—engage in complex psychological processes, subjective judgments, and behavioral evaluations when selecting a KAP.

These inconsistent perspectives warrant further empirical examination, particularly among Indonesian companies operating within a highly collectivist business culture in which social relationships frequently interact with formal accounting decisions. This study investigates these causal relationships by testing the effects of personal selling, direct selling, and advertising on KAP selection decisions using questionnaire data obtained from corporate financial decision-makers.

H1: Personal selling has a positive and significant effect on KAP selection decisions.

The Effect of Direct Selling on KAP Selection Decisions

In the marketing of professional services, direct selling is generally implemented through the delivery of formal audit-service proposals to corporate management. These written proposals communicate the KAP's operational readiness, the qualifications of the proposed audit team, and the detailed audit-fee structure in a transparent manner. From a behavioral accounting perspective, proposal transparency functions as a formal mechanism for reducing objective information asymmetry (Brotighan & Herath, 2014). A well-structured direct offer helps finance managers assess the efficiency of corporate cash expenditure for regulatory compliance and, theoretically, stimulates management's interest in entering into an audit engagement (Indah & Rahardjo, 2019). Based on this framework, the second hypothesis is formulated as follows:

H2: Direct selling has a positive and significant effect on KAP selection decisions.

The Effect of Advertising on KAP Selection Decisions

Advertising activities conducted by Public Accounting Firms—such as sponsoring accounting seminars, publishing industry research, or listing the firm's profile in official professional directories such as the Indonesian Institute of Certified Public Accountants (IAPI)—are intended to build the firm's broader cognitive brand image. From the perspective of the Theory of Planned Behavior, repeated exposure to institutional advertising strengthens brand awareness in the long-term memory of business decision-makers (Srimindarti, 2016). A strong KAP brand image creates perceptions of superior audit quality and rigorous compliance with professional standards, which in turn encourages corporate management to develop a positive attitude toward entrusting the audit of its financial statements to that firm (Chan & Wu, 2011). Based on this rationale, the third hypothesis is formulated as follows:

H3: Advertising has a positive and significant effect on KAP selection decisions.

The Simultaneous Effect of the Behavioral Marketing Mix

Collectively, the integration of personal selling, direct selling, and advertising creates a cumulative cognitive effect on the psychology of decision-makers. Advertising establishes the initial foundation of reputation and brand recognition, direct-selling proposals provide formal operational and technical calculations, and face-to-face personal selling reinforces moral commitment and develops personal trust (Indah & Rahardjo, 2019). Together, these macro-behavioral stimuli shape behavioral intentions and encourage management to take concrete action by appointing a KAP (Srimindarti, 2016). Based on this theoretical synthesis, the fourth hypothesis is formulated as follows:

H4: Personal selling, direct selling, and advertising simultaneously affect KAP selection decisions.

This is where Behavioral Accounting becomes particularly relevant. Behavioral accounting shifts the focus beyond the figures presented in financial statements toward an understanding of how human behavior influences, and is influenced by, accounting and auditing functions. Management's decision to entrust the audit of its financial statements to a particular KAP is shaped

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by various external behavioral-information stimuli. KAPs use professional-services marketing communication tools to provide these stimuli. Three instruments commonly applied in professional-services industries are personal selling (a personal approach by an audit partner or manager), direct selling (the direct delivery of an audit proposal), and advertising (promotion through institutional advertisements, official directories, or academic seminars). Although these instruments are widely used, their effectiveness in influencing the psychological and behavioral dimensions of decision-makers remains subject to theoretical and empirical debate. Several studies suggest that personal selling is more effective because it can directly convey interpersonal trust and moral credibility. Other studies argue that formal written proposals delivered through direct selling are preferred because they clarify the engagement structure and fee transparency in a manner consistent with managerial behavioral control. Advertising, meanwhile, is considered important for building a brand image that provides social legitimacy in the eyes of investors.

METHOD

This study employed a quantitative approach with a causal-associative research design. The independent variables were Personal Selling (X1), Direct Selling (X2), and Advertising (X3), while the dependent variable was the KAP Selection Decision (Y). The population comprised all medium-sized and large companies operating in East Java, Indonesia. Considering access limitations and the broad geographical coverage, a representative sample of 100 companies was selected using purposive sampling. Eligible respondents were internal company personnel serving as finance directors, finance managers, heads of accounting, or audit committee members who possessed direct authority or voting rights in the evaluation and selection of a Public Accounting Firm for the annual financial statement audit.

To avoid interpretive ambiguity, each research variable was operationally defined and divided into the following empirical indicators:

Table 1. Research Variables, Operational Definitions, Indicators, and Measurement Scales

Research Variable	Theoretical Operational Definition	Behavioral Dimensions / Indicators	Measurement Scale
Independent Variable 1: Personal Selling (X1)	Direct face-to-face interaction between a KAP representative (audit partner) and the client's decision-maker to develop interpersonal trust and communicate technical audit competence.	1. The audit partner's interpersonal communication skills. 2. Clarity in presenting the audit methodology. 3. Auditor responsiveness to the client's compliance needs. 4. Flexibility in scheduling pre-engagement discussions. 5. Assurance of the auditor's personal integrity and objectivity.	Likert 1–5
Independent Variable 2: Direct Selling (X2)	A direct written offer delivered by a KAP through a formal	1. Transparency of the audit-fee details in the proposal.	Likert 1–5

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Research Variable	Theoretical Operational Definition	Behavioral Dimensions / Indicators	Measurement Scale
	proposal to reduce information asymmetry regarding the details of the audit engagement.	2. Clarity of the audit-report completion timeline. 3. Suitability of the audit-team qualifications presented in the proposal.	
Independent Variable 3: Advertising (X3)	The publication of a KAP's expertise, institutional reputation, and track record through external media—such as seminars, the IAPI directory, and the official website—to develop a corporate cognitive image.	1. Presence of the KAP brand in official professional directories (IAPI / Ministry of Finance). 2. KAP reputation developed through academic seminars and accounting-research publications. 3. KAP brand awareness among business associations.	Likert 1–5
Dependent Variable: KAP Selection Decision (Y)	The outcome of finance managers' psychological and cognitive evaluation process when appointing a KAP to audit the company's financial statements.	1. Psychological confidence in the reliability of the audit opinion. 2. Agreement to sign the audit engagement letter. 3. Decision to reappoint the same KAP (auditor retention). 4. Alignment of the KAP's reputation with shareholders' governance expectations.	Likert 1–5

Data were analysed using SPSS version 16. The analytical techniques included descriptive statistics, multiple linear regression, classical assumption testing, and model feasibility testing.

RESULTS AND DISCUSSION

The respondents were key decision-makers involved in selecting Public Accounting Firms for client companies in East Java. Their profiles are presented to provide behavioral context regarding educational background, length of service, and structural position within the organization. Understanding these characteristics is important in behavioral accounting because individual backgrounds influence how external stimuli—particularly the marketing of KAP services—are processed. Most respondents were finance managers (42%) or audit committee members (25%), and 93% held undergraduate or postgraduate qualifications in accounting or business. These characteristics indicate that the respondents possessed sufficient cognitive capacity and formal

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authority to exercise professional judgment in selecting a KAP, thereby strengthening the contextual validity of the behavioral analysis.

Research Instrument Quality Tests

Before testing the hypotheses using multiple linear regression, the quality of the questionnaire was evaluated through the Pearson Product-Moment validity test and Cronbach's Alpha reliability test.

Validity Test Results

The validity test was used to determine whether the questionnaire items appropriately measured the intended constructs. Testing was conducted by comparing the calculated correlation coefficient with the critical validity threshold of 0.300. All items for the independent and dependent variables had calculated correlation coefficients greater than 0.300. Therefore, all indicators were considered valid and capable of accurately measuring the behavioral phenomena associated with audit-service marketing.

Reliability Test Results

The reliability test assessed the consistency of the measurement instrument when used repeatedly. An instrument was considered reliable when its Cronbach's Alpha value exceeded 0.600. The results showed that the Cronbach's Alpha coefficients for all variables were above this minimum threshold. Accordingly, the instrument provided reliable measurements of the psychological and behavioral dimensions examined in the study.

Multiple Linear Regression Analysis

The causal-associative relationships were tested using multiple linear regression analysis in SPSS 16. The estimated model was as follows:

$$Y = 2.369 + 0.488\ X1 + 0.122\ X2 + 0.314\ X3 + e$$

Constant (2.369): If a KAP undertakes no personal selling, direct selling, or advertising activities (a value of zero), the baseline intention of finance managers to select that KAP is 2.369 scale points.

Personal Selling Coefficient (0.488): The coefficient is positive. A one-unit increase in interpersonal personal-selling stimuli increases the likelihood of selecting the relevant KAP by 0.488 units, assuming that the other variables remain constant.

Direct Selling Coefficient (0.122): The coefficient is positive but is the smallest among the predictors. A one-unit increase in direct-selling activity increases the selection response by only 0.122 units.

Advertising Coefficient (0.314): The coefficient is positive. A one-unit increase in corporate advertising exposure theoretically increases the tendency to select the KAP by 0.314 units.

Hypothesis Testing and Explanatory Power of the Model

Partial Testing (t-Test)

Table 2. Summary of Partial Statistical Testing (t-Test)

Independent Variable	Regression Coefficient	Calculated t-Value	Significance	Conclusion
Personal Selling (X1)	0.488	2.990	0.005	H1 Accepted (Significant)
Direct Selling (X2)	0.122	0.369	0.714	H2 Rejected (Not Significant)

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Independent Variable	Regression Coefficient	Calculated t-Value	Significance	Conclusion
Advertising (X3)	0.314	1.396	0.171	H3 Rejected (Not Significant)

- H1 Test (Effect of Personal Selling): The calculated t-value was 2.990, which exceeded the critical t-value of 2.024, and the significance value was 0.005, below 0.05. These results empirically demonstrate that personal selling has a positive and significant effect on KAP selection decisions.
- H2 Test (Effect of Direct Selling): The calculated t-value was 0.369, below the critical t-value of 2.024, and the significance value was 0.714, above 0.05. The second hypothesis was therefore rejected, indicating that direct selling has no significant partial effect on management's decision to select a KAP.
- H3 Test (Effect of Advertising): The calculated t-value was 1.396, below the critical t-value of 2.024, and the significance value was 0.171, above 0.05. The third hypothesis was therefore rejected, indicating that advertising alone does not exert a significant behavioral effect on KAP selection decisions.

Simultaneous Testing (F-Test)

The statistical analysis produced an F-value of 4.795, which exceeded the critical F-value of 2.87, with a significance probability of 0.007, below 0.05. These findings support H4 and indicate that, when integrated and implemented consistently, personal selling, direct selling, and advertising jointly influence corporate managers' interest in and decision to appoint a KAP as the auditor of their financial statements.

Coefficient of Determination and Dominant Variable

The SPSS results produced an R-square value of 0.285, indicating that the behavioral marketing-mix variables explained 28.5% of the variation in KAP selection decisions. The remaining 71.5% was explained by determinants outside the scope of this research model. To identify the stimulus with the strongest influence on clients' cognitive psychology, standardized beta coefficients were examined. The Personal Selling coefficient of 0.432 was substantially higher than the Advertising coefficient of 0.209 and the Direct Selling coefficient of 0.055. This empirical evidence establishes personal selling as the most dominant behavioral determinant in professional audit-service interactions.

Discussion from a Behavioral Accounting Perspective

Reframing the study from general marketing research into the domain of Behavioral Accounting provides a stronger theoretical basis for explaining why the significance of the independent variables differs.

The Behavioral Dominance of Personal Selling: The Importance of Interpersonal Trust

The partial-test results showing the clear superiority of personal selling (t = 2.990; beta = 0.432) are consistent with the central propositions of Behavioral Accounting developed by Libby et al. (2002) and Birnberg (2011). Financial statement assurance services are classified as credence goods—services whose intrinsic quality is highly abstract and difficult to evaluate even after delivery. Under conditions of substantial information asymmetry, decision-makers such as chief financial officers and audit committee members operate within the constraints of bounded rationality. They therefore require a psychological anchor to reduce decision risk. Personal selling fulfills this role. In the KAP context, personal selling is not ordinary aggressive salesmanship; it is a direct representation of the

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audit partner's competence, integrity, and professional conduct during discussions with client management. Face-to-face, two-way communication transfers credibility signals and generates interpersonal trust. Consistent with the Theory of Planned Behavior, this personally developed trust strengthens finance managers' attitudes toward the behavior and creates psychological safety by assuring them that the KAP can protect confidential information while providing an objective audit opinion.

The Failure of Direct Selling to Shape Client Behavioral Intentions

The rejection of the direct-selling hypothesis (t = 0.369; p = 0.714) presents an important behavioral insight. Corporate accounting professionals perceive the delivery of cold audit proposals or fee brochures without prior communication as a rigid and mechanical action. From a behavioral accounting perspective, procuring audit services involves a long-term organizational commitment and exposure to legal risks, including the risk of material misstatement. Finance managers are unlikely to jeopardize their corporate reputation solely on the basis of a low-fee proposal delivered directly to their desks. Formal direct-selling documents fail to influence either subjective norms or perceived behavioral control under the TPB because they do not convey the emotional assurance and moral commitment required within a professional audit ecosystem governed by stringent ethical standards.

Why Does Advertising Not Influence Corporate Auditor Choice?

Advertising (X3) did not have a significant partial effect on auditor appointment decisions (t = 1.396; p = 0.171). Audit-selection decision-makers, who are often professionally certified as public accountants, Chartered Accountants, or Certified Public Accountants, tend to exhibit a high level of professional skepticism. When they encounter KAP advertisements in mass media or general directories, their cognitive filters may classify such information as commercially motivated, self-serving claims. One-way advertising can generate broad brand awareness at an early cognitive stage, but it lacks the psychological force required to convert purchase intentions into behavioral action for complex accounting services. Evaluating KAP quality requires evidence of a proven track record, international affiliation, and auditor industry specialization—attributes that cannot be adequately communicated through conventional advertising space.

Simultaneous Synthesis: Integrating Behavioral Stimuli

Although direct selling and advertising were not independently significant, the simultaneous F-test showed that when all three communication channels operate consistently and in combination, their effect on KAP appointment decisions becomes significant (F = 4.795; p = 0.007). This phenomenon reflects a cumulative cognitive effect. A company seeking a new KAP may initially encounter the firm's name at an academic seminar through advertising. This initial information is then reinforced when management receives an official written proposal through direct selling. Finally, when the audit partner delivers a presentation and develops professional rapport through personal selling, the cognitive fragments created by the three stimuli combine to form a coherent conviction that supports management's final selection decision.

Analysis of the R-Square Limitation (28.5%)

Within reputable behavioral research, an R-square value of 28.5% does not diminish the scientific value of the study. In behavioral accounting research involving human psychological variables, a coefficient of determination below 30% is common and acceptable. Finance managers' decisions to select an audit institution are also governed by structural accounting variables that were not measured in this behavioral model, including the audit fee premium, KAP size (Big Four versus

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non-Big Four, reflecting global reputation), and government regulations concerning mandatory audit-firm rotation and audit tenure.

Conclusions

Based on the data analysis and discussion, several conclusions can be drawn. First, personal selling has a positive and significant partial effect on KAP selection decisions. Direct interaction, communication competence, and the interpersonal trust developed by an audit partner are therefore critical determinants in reducing management's decision risk. Second, direct selling has no significant partial effect on KAP selection decisions. Mechanically delivered technical proposals and fee offers, without a pre-existing professional relationship, are less effective in influencing corporate decision-makers' confidence.

Third, advertising has no significant partial effect on KAP selection decisions. The intangible nature of audit services as credence goods and the high degree of professional skepticism among finance managers mean that one-way mass-media advertising primarily creates broad brand awareness rather than triggering an actual behavioral decision. Fourth, personal selling, direct selling, and advertising simultaneously have a significant effect on KAP selection decisions. Their integration generates a cumulative cognitive effect that jointly shapes management's preferences and planned behavioral intentions to select a particular KAP. Finally, personal selling is the most dominant behavioral determinant in the auditor appointment process, confirming the importance of social relationships and assurances of moral integrity in the professional accounting-services industry.

This study contributes to the behavioral accounting literature by confirming the applicability of the Theory of Planned Behavior and Behavioral Accounting Theory in the provision of assurance services. The findings demonstrate that corporate economic decisions are not based solely on rigid rational financial calculations, such as selecting the lowest audit fee, but are also strongly influenced by cognitive biases, perceived quality, and psychological safety communicated through interpersonal interaction. From a practical perspective, the results provide guidance for KAP management in allocating marketing budgets. KAPs should prioritize investments in soft-skill development, behavioral negotiation techniques, and relationship marketing for audit partners and senior managers rather than committing substantial resources to one-way conventional advertising or mechanically distributed mass proposals.

Research Limitations. The researchers acknowledge several limitations that may affect the generalizability of the findings:

1. Macro-Behavioral Research Model: The R-square value of 28.5% indicates that the model is limited to behavioral marketing stimuli.
2. Geographical and Sectoral Limitations: The respondent population was limited to corporations in East Java; therefore, managerial behavior in other business centers, such as Jakarta, may exhibit different characteristics.
3. Data Collection Method: The use of self-administered questionnaires may create social desirability bias, as respondents may provide institutionally normative answers.

Recommendations, Based on the conclusions and limitations, the following recommendations are proposed:

1. For KAP Practitioners: Maintain and improve the quality of personal selling by strengthening professional ethics, responsiveness to client concerns, and auditors' individual reputations. Advertising and proposals should emphasize auditor industry specialization and a documented track record in resolving genuine accounting-compliance issues.

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2. For Future Researchers: To improve the explanatory power of the model, future studies should integrate these behavioral variables with structural accounting variables, including (a) the audit fee premium, (b) KAP size (Big Four versus non-Big Four), and (c) audit tenure. Mixed-methods research incorporating in-depth interviews is also recommended to explore managers' psychological considerations more comprehensively.

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