

DYSFUNCTIONAL AUDIT BEHAVIOR DETERMINANTS

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Abstract:

This study aims to test several hypotheses regarding the influence of turnover intention, performance auditor, organizational commitment, locus of control and Times budget pressure on dysfunctional audit behavior. This research was conducted on auditors working in the Public Accounting Firm (KAP) Jakarta registered in Indonesian Institute of Public Accountants (IAPI) by using the dissemination of questionnaires. This study indicates that turnover intention, performance audit, and time budget pressure have a positive and significant effect on the dysfunctional audit behavior, while the locus of control and organizational commitment negatively affect the dysfunctional audit behavior. This research contributes to the development of science, especially in the field of auditing, the acceptance of dysfunctional audit behavior. The results of this study are also expected to be used by public accounting firms to consider when to hire new auditors so that companies can prefer those who have a high locus of control and have a high organizational commitment.

Keywords: turnover intention, performance auditor, organizational commitment, locus of control, dysfunctional audit behavior

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INTRODUCTION

Financial statements are a must-have for an entity or company. The financial statements are presented as information for investors and are used as a basis for consideration and decisions. The presentation of financial statements can be said to be reasonable and reliable if it has implemented the accounting standards that have been set in the financial accounting standards (SAK) in its reports. Pujaningrum et al., (2012:1) in disclosing the fairness and reliability of a financial statement, the user needs a third party, i.e., a public accountant, to disclose whether the report has met accounting standards in its presentation. Auditors must carry out their work professionally so that the resulting audit report will be qualified. The quality of the auditor's work relates to the quality of expertise, timeliness of completion of the work, the adequacy of the proof of examination, and the attitude of independence towards the client. Audit quality is defined as the probability that an auditor can determine and report misconduct that occurs in the client's accounting system. Auditors have a role that is no less important in shaping users' trust in financial reporting information. Research conducted by J. Svanberg and P. Ohman identifies widespread unethical behavior in commercial organizations (Captein, 2011). Many unethical behaviors have been dismissed in public accounting firms as time-pressure effects (Coram et al., 2003; Otley and Pierce, 1996a, Pierce, 2004). Time budget pressure (TBP) has been observed to increase under-reporting of time (URT) and frequency of a series of dysfunctional auditor behaviors called reduced audit quality action (RAQ acts). Limitations in research are recognized when interpreting the results. One limitation arises from the fact that respondents as a large occupied a high position in the Firm, making the results less generalizable. Chairunnisa, et al. (2014:2) states that the professional behavior of public accountants is one of them manifested in the form of avoiding deviant behavior in audit (dysfunctional audit behavior). Dysfunctional behavior of the auditor in question is deviant behavior conducted by the auditor by carrying out the audit process that is not following the audit procedures that have been established and the applicable standards. This behavior can affect the quality of audits either directly or indirectly. Turnover

intention is the attitude of a member of an organization to resign from an organization or, in this case, from the Public Accounting Firm as an independent auditor. Employee withdrawal in the form of turnover has become an interesting research material in various issues, such as personnel problems (HR), behavior, and management practitioners. Turnover intention is also influenced by skill and ability, where the lack of auditor's ability can reduce the desire to leave the organization so that he remains in the firm even though he is eager to change jobs (Desi et al., 2014). Performance auditors are also another factor influencing dysfunctional audit behavior. Performance is basically a result of work achieved by an employee in quality and quantity in carrying out his duties following his responsibilities. An underperforming employee is likely to receive dysfunctional behavior. Because an employee will do anything to show that his performance is relatively high. Commitment Organizational (organizes commitment), Dewa Gede, et al. (2015) explained that a high level of organizational commitment would be associated with the elimination of behavior in the audit; this is done to maintain the organization in which they work. Violation of accounting and audit standards at PT Tiga Pilar Sejahtera Food, Tbk (AISA). KAP and auditors who examined the financial statements in the period 2017, namely Didik Wahyudi, one of RSM Indonesia's Partners. From the investigation results, there are findings on the alleged inflated accounting post worth Rp 4 trillion, as well as several other allegations. The Ministry of Finance sees indications of violations from AISA auditors in the form of sanctions on firms and public accountants (AP). The lightest sanctions from warnings to freezing of professional practice permits. Administrative sanctions were imposed on public accountants (AP) responsible for opinions given to the financial statements of SNP Finance (2018), PT. Three Pillars of Indonesia (2017), and PT. Garuda Indonesia (2019). The administrative sanctions were imposed because the public accountant (AP) had violated the administrative provisions of its audit of each company's annual financial statements. Violation of administrative provisions or not implementing existing audit standards is the deviant behavior of auditors or dysfunctional audit behavior. Looking at the above cases, the auditor's deviant behavior has led to the user's distrust of financial statements against the opinions given by the auditor. Therefore, practitioners and researchers in the field of accounting seek to improve their performance and strive to restore the trust of users of financial statements over the profession of auditors. Ratna, et al. (2013) one of the factors influencing the auditor's dysfunctional behavior is the Locus of Control. The concept of Locus of Control is used to explain differences in individual behavior in organizational settings. The locus of individual control reflects a person's level of confidence in the extent to which their behavior or actions affect their success or failure. Time budget pressure is a condition that indicates that auditors are required to make efficiency to the set time budget, or there are time restrictions in the budget that tend to be tight and rigid (Lendi & Dani, 2017). According to the results of research conducted by Dewi & Wirasedana, (2015), Sari, Tenriwaru, (2016), and Felinda (2018) that time budget pressures have a positive and significant effect on dysfunctional auditor behavior. It is in line with research conducted by Dewi and I D.G Dharma, (2019) that time budget pressure positively affects the dysfunctional behavior of auditors. According to the formulation of the problem, the purpose of this research is:

- a) To analyze the effect of turnover intention on dysfunctional audit behavior.
- b) To analyze the effect of performance auditors on dysfunctional audit behavior.
- c) To analyze the influence of organizational commitment on dysfunctional audit behavior.
- d) To analyze the influence of locus of control on dysfunctional audit behavior.
- e) To analyze the influence of time budget pressure on dysfunctional audit behavior.

The results of this study are expected to be useful for the Public Accounting Firm and provide empirical evidence on whether or not there is an influence between variable turnover intention, performance auditor, organizational commitment, locus of control, and budgetary pressure on dysfunctional auditor behavior. And provide input for the Public Accounting Firm to evaluate policies that can be done to overcome the possibility of auditor irregularities in the audit

process. The results of this study are expected to be used as a reference and additional knowledge about the relationship between turnover intention, performance auditor, organizational commitment, locus of control, and time budget pressure on dysfunctional auditor behavior in the future.

According to Fritz Heider (1958), as the originator of attribution theory, attribution theory is a theory that explains one's behavior. According to Heider, each individual is essentially a pseudo scientist who seeks to understand the behavior of others by collecting and combining pieces of information until they arrive at a plausible explanation of the causes of others' behavior. The underlying concept of Dysfunctional Audit Behavior refers to the theory of accounting behavior, especially attribution theory. This attribution theory has been used to explain how we judge people differently based on the understanding we attribute to the behavior given. The basis of this theory suggests that when we observe someone's behavior, we try to establish whether the behavior is done for internal causes or external causes. However, this determination largely depends on difference, consistency, and consistency (Muchlas, 2008:123).

Auditor's dysfunctional behavior is deviant behavior by auditors in Audit. Balkish et al. (2013), stated that dysfunctional behavior is tainted because performance is measured based on expectations. The deviant behavior in the question is: audit quality reduction behavior such as premature signatures, reduction in the number of jobs, not conducting research on accounting principles used by clients, not conducting proper reviews on client documents, receiving weak client explanations as well as underreporting time (Ratna Mappanyukki, 2017). The results of existing research show auditors conduct dysfunctional behavior in the implementation of audit programs (Aldeman and Deirtick, 1982; Kelley and Margheim, 1990; Pierce and Sweeney, 2004; Basuki and Mahardani, 2006). Dysfunctional audit behavior is any action taken by auditors during the implementation of the audit program that can reduce the quality of audits either directly or indirectly. (Kelley and Margheim, 1990; Otley and Pierce, 1996a). The main factor in conducting such behavior is the pressure of time that auditors feel in implementing the audit program. Supriyono (2018:90) states that dysfunctional behavior is behavior that deviates or is not following the organization's efforts to achieve its goals. According to Rizqa, et al. (2016), Dysfunctional Audit Behavior is the behavior of auditors during the audit process where there is a discrepancy between the audit program that has been established and the audit program carried out or in other words, dysfunctional audit behavior is an act that deviates from the standards that have been set.

This behavior is associated with a decrease in audit quality (Public Oversight Board, 2000). Donnelly, et al. (2003) mentions the factors that contribute to the acceptance of dysfunctional behavior audit auditors considered as a step Donnelly, et al. (2003) mentioning factors that contribute to the acceptance of dysfunctional attitude audit behavior auditors considered as the first step in ascertaining when, why, and how actual dysfunctional behavior. The three factors of DAB (Dysfunctional Audit Behavior) are 1) Premature sign-off, 2) Altering/replacing audit procedures, 3) Underreporting of time. Turnover intention is basically the same as the individual's desire to move from one place to another (Harnoto, 2002:2). The desire to quit your job can occur due to conflicts in the organization or profession. According to Basudewa, et al. (2015), the turnover intention is to quit or leave the organization permanently, either voluntarily such as retirement, or unwillingness, such as dismissal. The desire to leave the organization is functional if the employee who leaves the organization is an employee who is considered eligible to leave. It opens up opportunities for motivated or more capable people, opens up opportunities for promotion, and opens up new and fresh ideas for the organization. The desire to leave the organization is dysfunctional, if the employee who leaves the company is highly capable. Dewa Gede Agung Basudewa & Ni Kt. Lely Aryani Merkusiwati (2015) examined the influence of Locus Of Control, Organizational Commitment, Auditor Performance, and Turnover Intention. Research of Rizqa Anita, Rita Anugerah & Zulbahridar (2016), Dewa Gede Agung Basudewa & Ni Kt. Lely Aryani Merkusiwati (2015), Intan Pujaningrum & Arifin Sabeni (2012), Ida Kusumawati (2018), Desi Chairunnisa, Zulbahridar, Rahmiati (2014) prove that turnover intention influences dysfunctional audit behavior. Agus et al. (2011) and Ratna et al. rejected the statement because young

auditors still tend to have a high level of idealism. Inconsistent results in previous studies prompted researchers to retest the hypothesis.

H1. Turn over Intention positive effect on Dysfungsional Auditor Behaviour.

Dysfunctional behavior can occur in situations when an individual feels himself or herself unable to achieve the expected results through his or her own efforts. Donelly et al. (2003) state that individuals who perform substandardly are highly likely to engage in dysfunctional behavior because they consider themselves to lack the ability to survive in the organization through their own efforts. In the research of Rizqa Anita, Rita Anugerah &Zulbahridar (2016), Ratna Prasetyoningrum Evanauli, Ietje Nazaruddin (2013), Agus Wahyudin, Indah Anisykurillah, Dwi Harini (2011) stated that auditor performance negatively affects the dysfunctional behavior of auditors. However, in the research of Dewa Gede Agung Basudewa &Ni Kt. Lely Aryani Merkusiwati (2015), Intan Pujaningrum &Arifin Sabeni (2012), Ida Kusumawati (2018), Desi Chairunnisa, Zulbahridar, Rahmiati (2014) stated that auditor performance affects the dysfunctional behavior of auditors.

H2. Performance Auditor negative effect on Dysfungsional Auditor Behaviour.

Organizational Commitment is an organizational commitment defined as a situation where an employee favors a particular organization and its goals and desires to maintain membership in that organization. Thus, high job engagement means favoring an individual's particular job, while high organizational commitment means favoring the organization that recruits that individual. Research conducted by Dewa Gede Agung Basudewa &Ni Kt. Lely Aryani Merkusiwati (2015), Muslim Alkautsar (2014), prove that organizational commitment affects the acceptance of dysfunctional audit behavior. The higher an employee favors the organization that recruits him or her, the more likely the individual will receive dysfunctional audit behavior.

H3. Organizational Commitment negative effect on Dysfungsional Auditor Behaviour

Individuals with an external locus of control assume that the results or outcomes obtained are not derived from their efforts but from situational factors such as environment and luck or miracles. Individuals with this kind of character need to be pushed harder to work well to meet predetermined targets and are usually reactive. Research conducted by Rizqa Anita, Rita Anugerah &Zulbahridar (2016), Agus Wahyudin, Indah Anisykurillah &Dwi Harini (2011), Ratna Prasetyoningrum Evanauli &Ietje Nazaruddin (2013), Ida Perawati &Sutapa (2016) proved that locus of control affects dysfunctional audit behavior. Individuals who have the locus of control allow receiving dysfunctional audit behavior.

H4. Locus of Control negative effect on Dysfungsional Auditor Behaviour.

Auditors do their job with a time budget that is measured to the maximum, and following its capabilities, then the auditor will complete the task well without pressure, but if the auditor works under pressure, it will affect the performance of the auditor itself. The higher the time of budget pressure experienced by auditors, the higher the acceptance of deviant behavior as well. Rhode Research (1978); Aldermen and Deitrick (1982), Kelley and Seiler (1982), Lightner et al (1982), Margheim and Pany (1986), Cook and Kelley (1982), Kelley and Margheim (1990). A theoretical work-stress model to investigate the impact of time budget pressures and some personality variables on dysfunctional audit behavior.

H5. Time Budget Pressures negative effect on Dysfungsional Auditor Behaviour.

METHODS

This study uses a causal research method with an associative hypothesis that aims to test the influence of one or more variables on several causal variables between a variable (Independent /Xn) and another variable (Dependent Variable / Yn). Variables used in this study are dependent

variables, namely dysfunctional Auditor behavior and independent variables, namely turnover intention, performance auditor, organizational commitment, locus of control and budgetary pressure. This research requires hypothesis testing with statistical tests. Variables used in this study are dependent variables, dysfunctional auditor behavior and independent variables, turnover intention, performance auditor, organizational commitment, locus of control and time budget pressure. According to Sugiyono (2016:80), population understanding is a generalized area consisting of objects/subjects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions. The population used in this study is auditors working at the Public Accounting Firm (KAP) in the DKI Jakarta area who were registered with the Indonesian Institute of Public Accountants (IAPI) in 2019. Based on information obtained from the Indonesian Institute of Public Accountants (IAPI), the number of Public Accounting Firms (KAP) located in the DKI Jakarta area is as much as 286 KAP, and the number of Public Accounting Firms (KAP) that are willing to receive questionnaires is 40 KAP, as many as 246 KAP are not willing to receive questionnaires because it coincides with the firms' pick season. The infinite method is used because of sampling sample members from the population. An infinite population is a population that maximizes the process continuously so that the size of N becomes unlimited changes in value (Suharyadi, 2015:7). Respondents used in this study are partners, managers, senior auditors, supervisors and junior auditors working at the Public Accounting Firm in DKI Jakarta.

RESULT AND DISCUSSION

This study tested the influence of Turnover Intention, Performance Auditor, Organizational Commitment, Locus of Control and Budgetary Pressure, On Dysfunctional Auditor Behaviour at the Public Accounting Firm of DKI Jakarta. From the results of the research conducted, the following results can be obtained:

Table 1. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std Error			
(Constant)	-9.403	8,789		-1,070	,287
Turnover Intention (X ₁)	,812	,378	,221	2.151	,034
Performance Auditor (X ₂)	-,703	,156	-,526	4.491	,000
Organizational Commitment (X ₃)	,387	,390	,085	.992	,323
Locus of Control (X ₄)	.280	.313	.107	.895	.373
Time Budget Pressure (X ₅)	-,510	.237	-,307	-2.150	.034

Effect of Turnover Intension of Disfungsional Auditor Behaviour

Based on test results, t by comparing the values of t_{value} and t_{table} . The hypothesis is accepted if $t_{\text{value}} > t_{\text{table}}$ or $\text{sig} < 0,05$. It can be seen that significant research variables turnover Intention are as large as 0,034. Thus it can be said that the significant value of $0,034 < 0,05$ and result $t_{\text{value}} 2,151 > t_{\text{table}}.0,195$. Turnover Intention significant effect on Dysfunctional Auditor Behaviour at KAP DKI Jakarta. Turnover Intention indicates where the auditor has the curiosity to switch jobs. Auditors with a high desire to move work will tend to be less concerned with what it does for the organization, though and if a decrease in the auditor's fear of being sanctioned for dysfunctional behavior is detected. Suppose the competition for work is very high and the number of jobs is minimal. In that case, auditors will rethink to conduct dysfunctional behavior because auditors will likely lose their jobs and fixed income, even though the auditor has not yet got a new job. Thus, it can be explained the relationship between turnover intention and dysfunctional behavior

of auditors if an auditor has a great sense of responsibility to the work being pursued, it will not affect dysfunctional behavior, and although turnover intention exists, the auditor has a strong commitment to the code of ethics of auditors or public accountants. Thus, auditors persist with their professional commitment and avoid dysfunctional audit behavior despite the turnover intention. This research is in line with Ratna Prasetyoningrum, which states that turnover intention positively affects dysfunctional audit behavior. Individuals have a high level of idealism towards their work as an auditor, so that the auditor will do the tasks that are his responsibility as best as possible and perform the tasks following the procedure.

Effect of Performance Auditor of Disfungsional Auditor Behaviour

Based on test results, t by comparing the values of t_{value} and t_{table} . The hypothesis is accepted if $t_{\text{value}} > t_{\text{table}}$ or $\text{sig} < 0,05$. It can be seen that significant research variables performance auditor as large as 0,000. Thus it can be said that the significant value of $0,000 < 0,05$ and result $t_{\text{value}} 4,491 > t_{\text{table}} 1,979$. Performance auditor significant effect on Dysfunctional Auditor Behaviour at KAP DKI Jakarta. Performance Auditor shows the performance of the auditor or performance that an auditor has achieved for his efforts in carrying out the tasks that have been charged to him following his own responsibilities. The performance of the auditors does not affect the acceptance of dysfunctional behavior of auditor behavior because an individual will put forward his commitment to the organization so that the achievements that the auditor has will not affect the dysfunctional audit behavior. Thus, it can be explained that there is an influence between performance audits and the dysfunctional behavior of auditors. The results of this study are different from other studies because it has many limitations that this research is conducted in different places, different years, and different samples from previous research.

Effect of Organizational Commitment of Disfungsional Auditor Behaviour

Based on test results, t by comparing the values of t_{value} and t_{table} . The hypothesis is rejected if $t_{\text{value}} < t_{\text{table}}$ or $\text{sig} > 0,05$. It can be seen that significant research variables organizational commitment are as large as 0,323. Thus it can be said that the significant value of $0,323 > 0,05$ and result $t_{\text{value}} 0,992 < t_{\text{table}} 1,979$. Organizational commitment significant effect on Dysfunctional Auditor Behaviour at KAP DKI Jakarta. Organizational commitment is also called work commitment, reflecting the identification and bond of an individual to the organization. A very committed person will probably see himself as a true member of a company, ignore the source of minor dissatisfaction, and see himself remain a member of the organization. On the contrary, a less committed person is more likely to see himself or herself as an outsider, express more dissatisfaction about many things, and not see himself as a long-term member of the organization. But this research shows that commitment to an organization positively influences dysfunctional audit behavior. It means that the auditor who works in the firm of Jakarta area, the more he commits his organization, the more likely it is to receive dysfunctional audit behavior. This research is not in line with previous research due to different research places, different years and different sample counts. So it can be concluded that an auditor will do anything to be able to survive in his organization. So auditors can conduct dysfunctional behavior in order for their organization to survive even though an auditor must do things that violate audit standards.

Effect of Locus of Control of Disfungsional Auditor Behaviour

Based on test results, t by comparing the values of t_{value} and t_{table} . The hypothesis is rejected if $t_{\text{value}} < t_{\text{table}}$ or $\text{sig} > 0,05$. It can be seen that significant research variables locus of control as large as 0,373. Thus it can be said that the significant value of $0,373 > 0,05$ and result $t_{\text{value}} 0,895 < t_{\text{table}} 1,979$. Locus of Control significant effect on Dysfunctional Auditor Behaviour at KAP DKI Jakarta. The more a person feels that the achievements obtained are not from themselves, the more dysfunctional the auditing behavior will be. Individuals with an external locus of control assume

that the results or outcomes obtained are not derived from their efforts but from situational factors such as environment and luck or miracles. Individuals with this kind of character need to be pushed harder to work well to meet predetermined targets and are usually reactive. Thus, it can be explained the relationship between locus of control and dysfunctional audit behavior when an individual feels unable to get the strong support he or she needs to survive in an organization; they have the potential to try to manipulate colleagues or other objects as their defense needs in an organization. It is the next thing that leads to dysfunctional behavior. This research is consistent with research conducted by Rizqa Anita, Rita Anugerah &Zulbahridar (2016), Agus Wahyudin, Indah Anisykurillah &Dwi Harini (2011), Ratna Prasetyoningrum Evanauli &Ietje Nazaruddin (2013), Ida Perawati &Sutapa (2016) proving that locus of control affects dysfunctional audit behavior. And states that individuals who have a locus of control allow receiving dysfunctional audit behavior.

Effect of Time Budget Pressure of Disfungsional Auditor Behaviour

Based on test results, t by comparing the values of t_{value} and t_{table} . The hypothesis is rejected if $t_{\text{value}} < t_{\text{table}}$ or $\text{sig} > 0,05$. It can be seen that significant research variables time budget pressure are as large as 0,034. Thus, the significant value of $0,034 > 0,05$ and result $t_{\text{value}} 2,150 < t_{\text{table}} 1,979$. Time budget pressure significant effect on Dysfunctional Auditor Behaviour at KAP DKI Jakarta. Timely completion of audits and meeting client requests is also one of the keys to a successful auditor's future career. Therefore, auditors are always pressured to complete audits within the budgeted time. Audit time budget pressure is actually a normal situation in the auditor's work environment (Sari et al., 2016: 8). Margheim et al., (2005: 24) explains that "Budget-related time pressures can only occur when the budgeted amount of time is less than the total time available, and auditors can respond to pressure by completing work on their personal time and not reporting the amount of time spent on audit tasks". Budget audit time is one of the main factors that determine the success of auditors in carrying out audit assignments. Hardyan (2013: 19) explains that "audit time budgets are also a benchmark in the evaluation of auditor staff, each auditor has a budget time target that must be met, and if there is an overtime budget then the evaluation of the auditor is negative, when faced with budgetary pressures of time, the auditor will respond in two ways: functional response and dysfunctional response.

CONCLUSION

Based on the results of the analysis and discussion of research, it can be concluded as follows: 1.) Turnover Intention affects dysfunctional auditor behavior; this means that the auditor's desire to switch jobs has a very strong reason while maintaining a professional attitude. 2.) Performance auditors affect dysfunctional auditor behavior; this indicates that the auditor has not achieved what the company wants. 3.) Organizational commitment does not affect dysfunctional auditor behavior, indicating the low commitment of auditors to the company, so centering will not stay long in the company. 4.) Locus of control does not affect dysfunctional auditor behavior; this indicates that auditors tend to behave defiantly to attract attention to their capabilities. 5. Time Budget Pressure does not affect dysfunctional auditor behavior; this indicates that auditors in completing work are limited by examination time. In the days of the future, this research is expected to present the results of better quality with some suggestions as follows: 1.) For further research, should not be distributing questionnaires month of December to February, because at that time, the auditors are in the populous working period (high season). 2.) Research is expected to expand the sample areas or region questionnaires. 3) Research can then add variables associated with fraud detection, such as time pressure, education, expertise auditors and other independent variables.

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