



**AUDIT DISFUNCTIONAL BEHAVIOR MODEL: ROLE OF  
LOCUS OF CONTROL, TASK COMPLEXITY, TURNOVER  
INTENTION AND PROFESSIONAL COMMITMENT ON  
PUBLIC ACCOUNTING FIRM IN BALI-INDONESIA**

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**Abstract**

*Auditors strive to act in accordance with auditing standards in performing audit assignments. All audit procedures or steps taken correctly can affect the appropriateness of the opinion made. On the other hand, every audit procedure or steps taken inappropriately and not referring to audit standards is an act of dysfunctional audit behavior. This study aims to examine the role of locus of control, task complexity, turnover intention and professional commitment to the acceptance of dysfunctional audit behavior. The population of this study is partner auditors, managers, supervisors, seniors and juniors who work in all KAP Denpasar City with a total of 96 auditors. The sample method used is the saturated sampling method. The data analysis technique used to test the hypothesis is to use PLS-SEM analysis, with the help of SmartPLS 3.0 Software. The results show that the personal characteristics of auditors in this case locus of*

*control and professional commitment as well as contextual factors related to high task complexity have a positive effect on the tendency of auditors to increase turnover intention and also affect the tendency to perform dysfunctional audit actions. Turnover intention has no effect on the tendency of dysfunctional audit behavior so that it does not succeed in clarifying the relationship between locus of control and professional commitment to dysfunctional audit behavior.*

*Keywords: Audit Dysfunctional Behavior, Locus of Control, Task Complexity, Turnover Intention, Professional Commitment*

## **INTRODUCTION**

The services of an independent auditor are required to determine the reliability of the financial statements presented by management and to provide a fair opinion on the financial statements in a credible manner, so that they can be trusted and gain a better market share. In addition, the reporting process must also be effective by employing competent and objective independent auditors to enable obtaining high-quality audits, which are based on the provisions of the Professional Standards of Public Accountants (SPAP) and the Code of Ethics (IAPI, 2016). On the other hand, non-compliance with SPAP and the Code of Ethics can reduce audit quality. This non-compliance leads to cases of financial misconduct and scandals, which hampers the credibility of the auditors (Pramuki et.al, 2020).

There are cases of ethical violations as well as financial scandals that have rocked the world, namely the Enron case in 2001 and several cases after Enron that occurred domestically in 2017 and 2018 such as those involving KAP Ernst & Young Indonesia, which was fined US \$ 1 million or approx. Rp 13.3 billion by. United States Public Company Accounting Oversight Board on February 9, 2017 to provide an unqualified opinion without sufficient evidence (Malik, 2017). Also, several other cases in Indonesia have led to the freezing of 6 (six) KAPs by the Ministry of Finance and temporarily banned from operating for 3 to 12 months. (IAPI, 2018)

The case of the freezing of KAP and KAP Ernest & Young in Indonesia shows that auditors have failed to audit their clients' financial statements. Auditors strive to act in accordance with auditing standards in conducting audit assignments. All audit procedures or steps taken correctly can affect the appropriateness of the opinion to be made. On the other hand, every audit procedure or steps taken inappropriately and not referring to auditing standards is an act of dysfunctional audit behavior. (Coram et al., 2003; Donnelly et al., 2003).

Various cases that befell auditors, certainly raises doubts whether the auditor is able to provide optimal performance when the auditor actually conducts deviant behavior. The problems

presented in the previous chapter are that all the symptoms of dysfunctional auditing behavior increase from one year to another and it results in an adverse impact on individual auditors, public accounting firms, the auditing profession and the wider business community. (Andreas, 2016; Coram et al., 2003) Therefore, it is important to conduct this study to further explore the variables that influence dysfunctional audit behavior.

Dysfunctional audit behavior (PDA) is any action taken by the auditor in the implementation of the audit program that can reduce audit quality directly or indirectly. The actions taken by the auditor in the implementation of the audit program that can reduce audit quality directly are referred to as audit quality reduction behaviors, while those that can reduce audit quality indirectly are called underreporting of time behavior. (Donnelly et al., 2003; Johansen & Christoffersen, 2017).

In carrying out audit tasks, public accounting firms need individuals who are capable and expert in carrying out their activities so that in this case human resources are an important factor for the quality of audit results. It can also be said that personal characteristics provide important consequences for the success of the audit carried out. Auditors with good personal characteristics can provide consequences in the form of quality audit results. On the other hand, auditors with poor personal characteristics will produce low-quality audits. A person's behavior basically comes from within himself (internal factors) and environmental or situational factors (external) that support a person in making someone take an action. When a public accountant commits a deviant act, it is also caused by internal and external factors. Therefore, this study focuses on examining the individual characteristics of auditors in this case the locus of control as an internal factor and the intention to switch auditors as a cause of auditor dysfunctional behavior. (Donnelly et al., 2003) while the external factor in this study is the complexity of the task (Tjan et al., 2019).

Auditors who have an external Locus of Control personality type as well as the increasingly complex workload of auditors encourage auditors to perform dysfunctional audit behavior through turnover intention. Turnover intention is to quit or leave the organization permanently, either voluntarily such as retirement, or involuntary such as dismissal. The desire to leave the organization voluntarily can be both functional and dysfunctional. The desire to leave the organization that is functional, if the employee who leaves the organization is an employee who is considered worthy to leave. This condition opens up opportunities for motivated people or higher abilities, opens up opportunities for promotion, and opens up new and fresh ideas for the organization (Basudewa and Merkusiwati, 2015).

The existence of empirical findings that serve as guidelines or the basis for conducting further research on turnover intention and its effect on dysfunctional audit behavior is the result

of research from Chairunnisa et al (2014) and (Tjan et al., 2019) who succeeded in proving that turnover intention has a positive influence on deviant behavior in the audit. This means that the higher the turnover intention of the auditors, the more likely they are to perform dysfunctional behavior. However, different results were found by Wibowo (2014) that auditors tend to still have a high level of idealism so that auditors may avoid unethical behavior.

Empirical evidence that supports the need for further research on that locus of control affects turnover intention and dysfunctional behavior is the result of research from Silaban (2009) Nadirsyah & Zuhra, (2009), Tanjung, (2013), Limawan & Treasure of Neem, (2016) as well as Siregar et al., (2019) which shows that locus of control has a positive effect on auditor dysfunctional behavior. While the results of research from Donnelly et al., (2003), Kurniawati & Rintasari, (2018) proves that locus of control has a significant effect on turnover intention. Different research results found by research (Andani & Mertha, (2014) found that locus of control had a negative effect on premature termination of audit procedures. Other research is also supported by Aisyah et al. (2014) also shows that there is no influence between external locus of control and auditor dysfunctional behavior.

Other empirical evidence that supports the role of task complexity in performing dysfunctional behavior and through turnover intention is as shown by Restuningdiah and Indriantoro (2000), Prasita and Priyo (2007), Mustikayani (2016) and Winanda and Wirasedana (2017) who support that The task complexity variable has a positive effect on dysfunctional audit behavior. While the results of research from (Tjan et al., 2019) shows that an increasingly complex workload can increase employee intentions to behave dysfunctional. However, different results were expressed by Malone and Roberts (1996) and Umar et al., (2017) which stated that the complexity of the audit task had no effect on dysfunctional audit behavior. Based on previous research, there are several research gaps regarding external locus of control and task complexity on dysfunctional behavior through auditor turnover intention showing different research findings from one researcher to another so further research is needed and is expected to clarify and strengthen the model dysfunctional audit behavior.

This study was developed to fill research gaps or research gaps in previous studies by using locus of control variables, task complexity, and as exogenous independent variables that affect auditor turnover intention as mediating variables and dysfunctional audit behavior as dependent variables. The novelty in this study is the addition of a professional commitment variable as a moderating variable in the hope of weakening the influence of external locus of control, task complexity and turnover intention on dysfunctional audit behavior, which in previous studies did not exist or were rarely used. Another reason is because auditors who have high professional commitment are able to provide the best achievements for the profession and

also the organization, because professional commitment as a psychological form is a characteristic of the relationship between auditors and their profession and has an impact on personal decision making to always maintain and uphold the profession through ethical behavior for the benefit of various users of the company's financial statement information (Silaban, 2009).

## LITERATURE REVIEW AND HYPOTHESES

This study uses several basic theories that are used to explain the dysfunctional behavior of auditors, namely dissonance theory and functional theory recommended by Siegel and Marconi (1989). Dissonance theory explains that dissonance encourages a person to reduce, eliminate and eliminate dissonance by making it a priority and eliminating something that is considered less important. This results in deviant behavior in audit assignments such as reducing audit work, shallow review of client documents, accepting weak explanations and under reporting time. While functional theory explains that auditors can take all actions, including deviant actions, to meet their needs.

Furthermore, the relationship between locus of control and dysfunctional behavior is based on attribution theory. Attribution theory was developed through the writings of Fritz Heider (1958) who described what he called the "Native Theory of Action", a conceptual framework that interprets, explains and predicts a person's behavior. According to Heider, there are two sources of behavioral attribution. The first is internal attribution or dispositional attribution which concludes that a person's behavior is caused by a person's traits or dispositions (psychological elements) and second, namely, external sources.(Suartana, 2010)Internal causes or dispositions are usually caused by something that already exists within a person such as personal traits, self-perceptions, abilities and motivations. While external causes are usually caused by the environment around the individual, such as social conditions, social values and community views(Mindarti, 2016).

The relationship between task complexity and auditor dysfunctional behavior is based on the motivation theory of Robbins and Judge (2007), which explains the direction of the intensity and persistence of individuals to achieve their goals. Motivation is the power within oneself to direct behaviour (Gibson et al., 1996). Auditors with strong motivation are not influenced by the complexity of the task at hand, so they can handle their heavy work without engaging in dysfunctional behavior.

The following is the role of professional commitment as a moderating variable based on attitude theory. Allport's theory of attitude (1935) in Azwar (1995:5), states that attitude is a potential tendency to respond in a certain way when an individual is faced with a stimulus that requires a response. If the attitude theory is associated with professional commitment as a

moderating variable, it can be stated that first, based on his knowledge, views, and beliefs, the auditor perceives the existence of his profession, which is manifested by good or bad impressions. Second, after being perceived, the auditor will have feelings of pleasure or displeasure with his profession. Third, after having feelings of pleasure or displeasure with his profession, the auditor will have a tendency to act (support or not support his profession). Therefore, professional commitment may moderate (strengthen or weaken) the influence of locus of control, task complexity, turnover intention on dysfunctional audit behaviour. Professional commitment in this study is reflected by normative professional commitment, continuous professional commitment, and affective professional commitment (Hall et al., 2005).

### **Audit dysfunctional behavior**

According to Maryanti (2005) and Anita & Anugerah (2012); Dysfunctional audit behavior is behavior that occurs during the process where there is a discrepancy between the audit program that has been established and the audit program implemented, or in other words deviates from the standards that have been set. Dysfunctional audit behavior can affect audit quality either directly or indirectly. Behaviors that can directly affect audit quality include premature sign off or early termination of audit procedures. Meanwhile, behavior that indirectly affects audit quality is time that is not reported. This behavior produces a negative effect, namely a decrease in audit quality which has an impact on dissatisfaction, lack of confidence, and doubts about the information contained in the audited financial statements.(Yunita, 2015).

### **Locus of Control**

Donnelly et al., (2003) defines locus of control as a reflection of an individual's tendency to believe that he controls the events that occur in his life or that control over the events that occur in his life comes from other things, such as the power of other people. There are two types of locus of control which are generally located in the individual locus of control, external and internal locus of control(Donnelly et al., 2003)Someone who has an external locus of control believes that they cannot control an event or the outcome they get. Individuals are more dependent on others, and believe that everything is controlled by forces that come from outside them such as luck, chance and fate so that individuals like this often seek and choose favorable conditions.(Limawan & Treasure of Neem, 2016). While individuals with an internal locus of control in developing hope in the face of success in certain situations are more confident in their abilities and know what is right and wrong so they are more responsible for their behavior.

### ***The effect of locus of control on turnover intention***

Individuals with internal locus of control have high confidence in their ability to survive in the organization because these individuals can complete all their work well so they are less likely to be penalized. Individuals with external locus of control tend to always want to move because they are afraid of being dismissed if their work is detected as not in accordance with predetermined targets and standards. If someone has an external locus of control, the turnover intention will be higher. Several studies have found a significant relationship between internal locus of control and job tenure, showing that internal turnover rates are smaller than external ones (Andrisani and Nestle, 1976; Organ and Greene, 1974; Harvey, 1971; Donnelly et al., 2003) in Rachmawati et al (2010). It is hypothesized that the inherent differences between internal and external will appear in the auditing profession through the desire to switch jobs. Specifically, externals are estimated to show a higher level of intention to resign (change jobs) than internal ones. Donnelly et al. (2003) and Maryanti (2005) in Rachmawati et al (2010) who support that external locus of control has a significant influence on turnover intention. Based on this description, the hypotheses that can be proposed are as follows: Externally, it is estimated that the level of desire to resign (change jobs) is higher than internal. Donnelly et al. (2003) and Maryanti (2005) in Rachmawati et al (2010) who support that external locus of control has a significant influence on turnover intention. Based on this description, the hypotheses that can be proposed are as follows: Externally, it is estimated that the level of desire to resign (change jobs) is higher than internal. Donnelly et al. (2003) and Maryanti (2005) in Rachmawati et al (2010) who support that external locus of control has a significant influence on turnover intention. Based on this description, the hypotheses that can be proposed are as follows:

H1. External locus of control has a positive effect on auditor turnover intention.

### ***The effect of locus of control on dysfunctional audit behavior.***

Individuals who have an internal locus of control tend not to accept dysfunctional behavior over audit procedures. And conversely, individuals who have an external locus of control usually have a position under individuals who have an internal locus of control. This is because individuals with external locus of control lack confidence in their own abilities to do a job and cannot determine their own good fortune. And when the individual feels that his ability is not in accordance with the demands of the job, then the individual tends to perform dysfunctional behavior to maintain his position (Chairunnisa et al., 2014). This is reinforced by the results of research by Chairunnisa et al (2014), Basudewa & Merkusiwati (2015) and Tyas (2017) who show that external locus of control has an influence on dysfunctional audit behavior. Meanwhile, research conducted by Ayu (2018) shows that locus of control has no influence on

dysfunctional audit behavior. Based on this description, the hypotheses that can be proposed are as follows:

H2: Locus of control has an effect on dysfunctional audit behavior

### **Task Complexity**

The complexity of the task is a complex and complex task, thus enabling a person to increase the strength of mind and patience in dealing with problems in the task (Mahdy, 2012). Task complexity can also be interpreted as a situation where the auditor is faced with complex problems in carrying out his duties and individuals have limited ability to solve them (Dewi & Wirasedana, 2015). Jamilah, Fanani, & Chandr, (2007) said that task complexity is an individual's perception of a task because of limited ability and memory, as well as the ability to integrate problems that decision makers have.

#### ***The effect of task complexity on turnover intention***

Turnover intention is the ability under conscious consideration to leave the organization or move from one workplace to another (Aranya & Ferrish, 1984; Meyer et al., 1993). An auditor's turnover intention is caused by various reasons, including the desire to have a better job with a less extreme workload. The work environment for public accountants is very competitive, with extreme pressure. This is what causes an increase in turnover intention (Hill et al., 1994; Dalton et al., 1997). The high turnover intention of auditors is the result of their dissatisfaction or discomfort with the heavy and complex tasks they have to bear (Mobley, 1977). Turnover intention is increasing in CPAs especially in staff positions and this causes losses for CPA Firms because they have spent a lot of money to hire and train them (Bao et al., 1986; Law, 2005; Smith, 2009; Jannah et al., 2016)). Based on this description, the hypotheses that can be proposed are as follows:

H.3 Task complexity has a positive effect on auditor turnover intention.

#### ***The effect of task complexity on dysfunctional audit behavior***

Task complexity refers to individuals who perceive audit task difficulties due to limited capacity and memory as well as the ability to integrate the problems encountered (Prasita & Priyo, 2007). It is this perception that generates thinking and the possibility that an audit task that is difficult for one person may be easy for another to perform. Empirical evidence shows that the complexity of the audit task is caused by the higher level of difficulty of the audit task and the variability with limited time. This fact makes auditors depressed and perform dysfunctional behavior (Restuningsih et al., 2000; Sososutikno et al., 2003; Margheim et al.,



2005). The complexity of the task causes a heavy workload and mental burden among individual decision makers. This leads to significant misinterpretation, which ultimately causes auditors to release stress by engaging in dysfunctional behavior (Prabhu, 1987; Riny, 2015; Dewi & Wirasedana, 2015). Dysfunctional audit behavior results from the task of the auditor who constantly faces complex, varied, and interrelated tasks (Engko et al., 2007). Based on this description, the hypotheses that can be proposed are as follows:

H4: Task complexity has a positive effect on dysfunctional audit behavior.

### **Turnover Intention**

Turnover is a separate problem faced by organizations, because it is related to the number of individuals who leave the organization in a certain period, while the desire to change jobs (turnover intention) refers to the results of individual evaluations regarding the continuity of relationships with the organization and has not been realized in definite action (Suwandi and Indriantoro, 1999). The desire to move reflects the individual's desire to leave the organization and look for other job alternatives. Malone and Roberts (1996) stated that auditors who have the desire to change jobs are more likely to engage in dysfunctional behavior because of a decreased fear of conditions that may occur if the behavior is detected.

#### ***The effect of turnover intention on auditor dysfunctional behavior.***

Turnover intention is quitting or leaving the organization permanently either voluntarily such as retirement, or involuntary such as dismissal. Auditors who have the desire to change jobs are more likely to engage in dysfunctional behavior because of the decreased level of fear they have of the sanctions they will get when the behavior is detected. Individuals who intend to leave work are not so concerned with the adverse effects of deviant behavior on performance appraisals and promotions (Chairunnisa et al, 2014). Research by Chairunnisa et al (2014) proves that turnover intention has a positive influence on deviant behavior in audits. Meanwhile, research conducted by Wibowo (2014) rejects this statement because auditors tend to still have a high level of idealism.

H5: Turnover intention has a positive effect on dysfunctional audit behavior.

#### ***The effect of turnover intention in mediating the relationship of locus of control to dysfunctional audit behavior***

Mark (2009) stated that the importance of the audit findings provided by the auditor for a company, then an auditor is required to avoid the occurrence of dysfunctional behavior. Ceacilia et al. (2016) stated that turnover intention was able to mediate the influence of locus of control

on dysfunctional audit behavior. Siti (2017) states that turnover intention is able to mediate the influence of locus of control so that the occurrence of dysfunctional audit behavior actions. Sartika (2013) states that turnover intention is able to mediate the influence of locus of control so that the auditor's dysfunctional behavior occurs. Syarhayuti & Faidul (2016) stated that turnover intention was able to mediate the influence of locus of control on dysfunctional audit behavior. Based on this description, the hypotheses that can be proposed are as follows:

H.6 Turnover intention mediates the effect of locus of control on auditor dysfunctional behavior.

### ***The Effect of Turnover Intention in Mediating the Relationship between Task Complexity and Audit Dysfunctional Behavior***

Auditing is a profession that is always associated with stress due to heavy workloads and tight deadlines. This work-related stress can lead to burnout and job dissatisfaction and ultimately increase turnover intention (Bao et al., 1986; Jannah et al., 2016). This means that complex work conditions cause discomfort and dissatisfaction as well as stress, resulting in high turnover intention. When auditors face complex, varied and interrelated tasks, it makes them perform dysfunctional behavior (Engko et al., 2007). Audits that are very complex and varied at a higher level of audit task difficulty and variability with limited time make auditors depressed and exhibit dysfunctional behavior (Restuningsih et al., 2000; Margheim et al., 2005). This means that auditors who are involved in complex tasks will feel pressured. When auditors can no longer withstand the pressure, they will neglect their responsibilities and exhibit dysfunctional behavior. Based on this description, the hypotheses that can be proposed are as follows:

H7: Turnover intention mediates the effect of task complexity on audit dysfunctional behavior.

### **Professional Commitment**

Professional commitment refers to the bond that individuals form with their profession and has been associated with important outcomes, such as better performance (Lee et al., 2000), reduced turnover intention, and greater satisfaction at both organizational and professional levels (Blinc et al., 2000). al., 1992). With regard to the auditor profession, Gendron et al. (2006) define professional commitment as the degree to which individual auditors perceive standards and codes of ethics as key attributes of the profession and believe such standards and codes of ethics should be strictly binding and enforced in the public accounting domain. Based on this description, it can be concluded that professional commitment describes the intensity of individual identification and the level of individual involvement in the organization or profession.

***The Effect of Professional Commitment in Moderating Locus of Control Relationship, Task Complexity and Turnover Intention to Auditor Dysfunctional Behaviour***

The auditor's commitment to his profession is an important factor that influences the auditor's behavior in performing audit tasks. Professional commitment is based on the premise that individuals form an attachment to the profession during the socialization process when the profession instills the values and norms of the profession. The concept of professional commitment was developed from a more established concept, namely organizational commitment. Professional commitment is defined as the relative strength of an individual's identification and involvement with a profession (Aranya and Ferris, 1984). A person's commitment to his profession is manifested in the following three characteristics; (1) an acceptance of the goals and values of the profession, (2) a strong will to do business in the interests of the profession, and (3) a desire to maintain and maintain membership in the profession (Aranya and Ferris, 1984). In the public accounting profession, professional commitment is acceptance of the goals and values of the profession; therefore strong professional commitment is reflected in a higher sensitivity to issues involving professional ethics (Lachman and Araya, 1986).

Therefore, professional commitment is very important for the public accounting profession. According to Shaub et al., (1993), professional commitment is an important factor influencing auditor behavior in ethical decision making. Furthermore, they said that differences in unethical behavior by auditors could be due to differences in auditor commitment to their profession. 1984). In the public accounting profession, professional commitment is acceptance of the goals and values of the profession; therefore strong professional commitment is reflected in a higher sensitivity to issues involving professional ethics (Lachman and Araya, 1986). Therefore, professional commitment is very important for the public accounting profession. According to Shaub et al., (1993), professional commitment is an important factor influencing auditor behavior in ethical decision making. Furthermore, they said that differences in unethical behavior by auditors could be due to differences in auditor commitment to their profession. 1984). In the public accounting profession, professional commitment is acceptance of the goals and values of the profession; therefore strong professional commitment is reflected in a higher sensitivity to issues involving professional ethics (Lachman and Araya, 1986). Therefore, professional commitment is very important for the public accounting profession. According to Shaub et al., (1993), professional commitment is an important factor influencing auditor behavior in ethical decision making. Furthermore, they said that differences in unethical behavior by auditors could be due to differences in auditor commitment to their profession. therefore strong professional commitment is reflected in a higher sensitivity to issues involving

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Auditors who have high professional commitment can control their actions, so that unethical behaviors such as dysfunctional audit behavior can be suppressed or avoided when carrying out auditing tasks. The results of research conducted by Silaban (2012) stated that affective professional commitment has a negative and significant effect between affective professional commitment and RKA behavior. Research conducted by Paino et al. (2010), states that continuance professional commitment has a negative effect on audit quality reduction behavior (RKA). Thus the attitude of professional competence becomes the main factor that can determine the auditor's actions when faced with personal characteristics such as locus of control and when faced with situational factors such as a heavy task load and an intention to switch public accounting firms. Based on this description, the following hypotheses can be proposed:

H8. The interaction of professional commitment with locus of control can reduce the tendency of auditors to perform dysfunctional audit behavior.

H9. The interaction of professional commitment when faced with task complexity can reduce the auditor's tendency to perform dysfunctional audit behavior.

H10. The interaction of professional commitment with turnover intention can reduce the tendency of auditors to perform dysfunctional audit behavior.

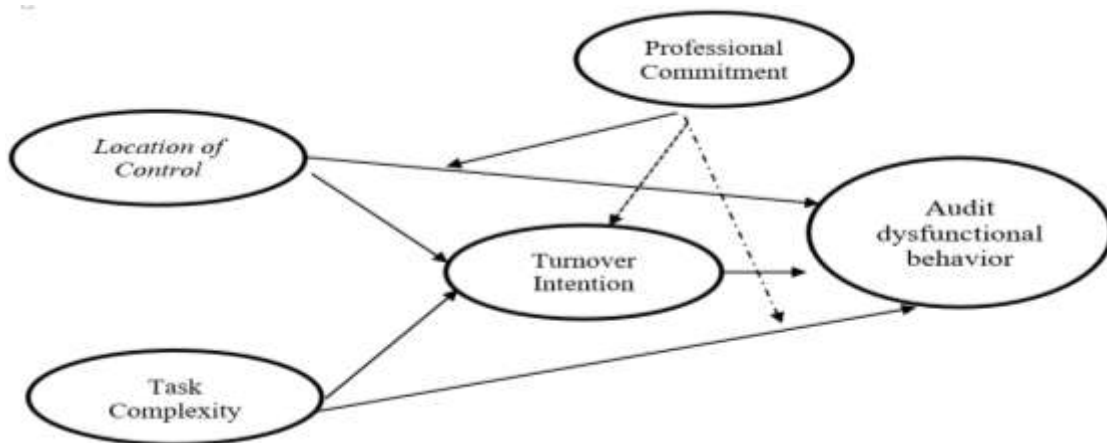


Figure 1 Conceptual Framework

## RESEARCH METHOD

This study uses quantitative methods. This study aims to analyze the causal relationship used to explain the effect of task complexity, locus of control, turnover intention and professional commitment variables on dysfunctional audit behavior variables. The sample was determined by the saturated sample method as many as 96 auditors consisting of partner auditors, managers, supervisors, seniors and juniors who work in all KAP Denpasar City. Audit dysfunctional behavior is measured using two dimensions, namely reduction in audit quality and URT with a total of 10 questions, referring to research conducted by (Silaban, 2009). External Locus of Control is measured by the number of questions, namely 16 items, referring to research conducted by (Silaban, 2009). Task complexity is measured using the dimensions of capability, knowledge and experience, with a total of 16 questions, referring to research conducted by (Yuen, Law, Lu, & Guan, 2013, and Susmiyanti, 2016), Turnover Intention is measured using 3 question items used to assess the level of desire to change the respondent's job, namely in the near term (within 2 years), medium term (within 5 years), and in the long term (until retirement). This multi-time period approach is supported by literature (Donnelly et. al., 2003; Maryanti, 2005), and Professional Commitment is measured by 15 questions with three indicators, namely: normative professional commitment, continuous professional commitment, and affective professional commitment. Thus, professional commitment is reflected by normative professional commitment, continuous professional commitment, and affective professional commitment (Smith and Hall, 2008; Silaban 2009).

The data analysis method in this study used descriptive analysis and inferential statistical analysis using the Partial Least Square (PLS) approach. The software used to process the data is Smart-PLS Version 3.2.9. The reasons or arguments for using the PLS approach in this study include: 1) the model formed in the conceptual framework of this

research is a structural equation so that the problems and objectives to be achieved can only be solved with the help of a structural model. PLS is an alternative in structural equation model analysis. With PLS it is possible to analyze a series of latent variables simultaneously and the results will be more optimal/efficient from a statistical perspective, 2) PLS does not require data to be normally distributed, the use of data scales can be ordinal, interval or ratio categories, PLS does not use many assumptions, and PLS can be used for small amounts of data, 3) This study uses latent variables measured through indicators. The relationship between variables and indicators is reflective, namely intellectual capital, organizational learning, digital transformation, and business performance, 4) PLS has the advantage of being able to analyze indicators that are reflective and formative simultaneously which cannot be done in covariance-based SEM, there will be an unidentified model (Ghozali , 2008).

## RESULTS AND DISCUSSION

The questionnaires were distributed to 96 auditors who work in KAP offices throughout Denpasar City. The number of questionnaires returned and ready for further analysis was 82 auditors (85.41%) the remaining 10 questionnaires (10.41%) did not return and 4 questionnaires were incomplete (4.16%).

### Measurement Model and Construct Validity

We perform various forms of testing related to the psychometric properties of the measurement model. Confirmatory Factor Analysis (CFA) was performed for all latent variables in the structural model. The results of the CFA test show that all indicators have an outer loading above 0.60 as suggested by Ghozali (2021), an indication that the items are representative of their respective constructs. Furthermore, the items loadings were found to be much higher than all cross-loadings as shown in table 1 below:

Table 1 PLS confirmatory factor analysis and cross loadings

	Professional Commitment	Task Complexity	Locus of Control	Audit dysfunctional behavior	Turnover Intention
INT.1	0.839	0.719	0.559	0.776	0.893
INT.2	0.809	0.720	0.534	0.656	0.943
INT.3	0.825	0.663	0.582	0.730	0.925
KO.1	0.833	0.547	0.512	0.778	0.715
KO.10	0.771	0.716	0.494	0.630	0.651
KO.11	0.885	0.800	0.529	0.613	0.735
KO.12	0.854	0.790	0.518	0.701	0.769

KO.13	0.768	0.682	0.523	0.721	0.794	Tab...
KO.14	0.875	0.689	0.516	0.644	0.793	
KO.2	0.849	0.534	0.533	0.807	0.718	
KO.3	0.878	0.626	0.583	0.835	0.798	
KO.4	0.874	0.607	0.624	0.838	0.757	
KO.7	0.735	0.497	0.596	0.655	0.546	
KO.8	0.819	0.626	0.627	0.816	0.681	
KT.1	0.517	0.853	0.783	0.413	0.495	
KT.2	0.481	0.720	0.653	0.427	0.478	
KT.3	0.481	0.684	0.644	0.397	0.457	
KT.4	0.428	0.717	0.602	0.286	0.440	
KT.5	0.539	0.743	0.334	0.425	0.520	
KT.6	0.608	0.777	0.427	0.488	0.618	
KT.7	0.805	0.796	0.555	0.691	0.783	
KT.8	0.649	0.695	0.405	0.532	0.563	
KT.9	0.630	0.793	0.465	0.529	0.594	
L.1	0.568	0.550	0.759	0.541	0.546	
L.3	0.581	0.663	0.826	0.570	0.553	
L.4	0.572	0.533	0.773	0.542	0.423	
L10	0.423	0.509	0.749	0.420	0.367	
L11	0.543	0.561	0.842	0.545	0.504	
L12	0.573	0.569	0.862	0.608	0.540	
L13	0.505	0.469	0.609	0.463	0.415	
L15	0.542	0.623	0.779	0.504	0.485	
L16	0.567	0.779	0.757	0.454	0.507	
L2	0.584	0.509	0.787	0.565	0.511	
L.5	0.573	0.547	0.725	0.525	0.483	
L6	0.511	0.517	0.846	0.508	0.451	
L7	0.471	0.492	0.829	0.502	0.426	
L8	0.528	0.546	0.826	0.518	0.470	
L9	0.516	0.545	0.847	0.476	0.453	
Y,3	0.628	0.394	0.492	0.742	0.544	
Y.1	0.813	0.535	0.506	0.854	0.714	
Y.10	0.757	0.665	0.483	0.765	0.675	
Y.2	0.819	0.512	0.536	0.867	0.698	
Y.4	0.552	0.320	0.469	0.734	0.466	
Y.5	0.654	0.407	0.327	0.738	0.565	
Y.6	0.691	0.573	0.611	0.735	0.592	
Y.8	0.589	0.413	0.394	0.677	0.443	
Y.7	0.697	0.591	0.671	0.710	0.616	

Convergent validity was assessed by testing the significant loading factor for each construct (Anderson & Gerbing 1988). Discriminant validity was tested by testing factor correlation (Kling, 2001; Chin 2001) and whether the square root of the average variance extracted (AVE) for each construct was greater than its correlation with other factors (Gefen et al., 2000). Table 3 presents the correlation matrix among all constructs and shows that the square root of the AVE of each construct is greater than the correlation between the constructs and all other constructs. Thus, Table 2 presents sufficient evidence of discriminant validity of the constructs.

Table 2 Discriminant Validity

	Professional Commitment	Task Complexity	Locus of Control	Audit dysfunctional behavior	Turnover Intention
Professional Commitment	0.807				
Task Complexity	0.743	0.793			
Locus Of Control	0.684	0.712	0.790		
Audit dysfunctional behavior	0.515	0.651	0.658	0.769	
Turnover Intention	0.597	0.762	0.607	0.586	0.921

A measurement can be said to be reliable, if the composite reliability and Cronbach's Alpha have a value greater than 0.60. Composite reliability and Cronbach's Alpha are a measure of reliability between indicator blocks in the research model.

Table 3 Composite Reliability Test and Cronbach Alpha

	Cronbach's Alpha	Composite Reliability
Professional Commitment	0.945	0.953
Task Complexity	0.899	0.917
Locus of Control	0.956	0.961
Audit dysfunctional behavior	0.908	0.925
Turnover Intention	0.910	0.943

Table 3 shows that the value of composite reliability and Cronbach Alpha of each construct has shown a value greater than 0.60 so that it meets the reliable requirements based on the composite reliability criteria.

### Structural Model Testing

In PLS analysis, structural model testing is performed by testing the structural path and R2 scores of endogenous variables to assess the explanatory power of the structural model.



The bootstrap procedure was performed with 400 cases and 5,000 resampling used to test the significance of all pathways in the research model (Hair et al., 2011). The results show that the model is able to explain 88.3% of the variation in audit dysfunctional behavior. The results of the path analysis are shown in the table

Table 4 Path Analysis and Statistical Testing

Relationship Between Variables	Original	T. Statistics	P. Values	Information
Professional Commitment >< Task Complexity -> Audit Dysfunctional Behavior	-0.025	0.336	0.737	Not significant
Professional Commitment >< Locus of Control -> Audit Dysfunctional Behavior	0.137	1,562	0.119	Not significant
Professional Commitment >< Turnover Intention -> Audit Dysfunctional Behavior	0.118	1,245	0.214	Not significant
Professional Commitment -> Audit Dysfunctional Behavior	-1.202	14.916	0.000	Significant
Task Complexity -> Audit Dysfunctional Behavior	0.285	4,227	0.000	Significant
Task Complexity -> Turnover Intention	0.669	7,883	0.000	Significant
Locus of Control -> Audit Dysfunctional Behavior	0.048	3,590	0.001	Significant
Locus of Control -> Turnover Intention	0.131	0,268	0.205	Not significant
Turnover Intention -> Audit Dysfunctional Behavior	0.016	0.153	0.878	Not significant

### Hypotheses testing results

Hypotheses testing in this study will be carried out through 2 (two) steps, namely testing the direct effect and testing the indirect effect of exogenous variables on endogenous variables. Direct effect is the effect of an exogenous variable on endogenous variables that occurs without going through other endogenous variables, while indirect influence is the effect of an exogenous variable on endogenous variables, which occurs through other endogenous variables in a casual model being analyzed.

#### **Direct influence test**

Based on table 8, it can be explained that there are five significant paths at a significant level of 0.05 or below 0.05 ( $\leq 0.05$ ). The significant paths are the path from professional commitment to dysfunctional auditing behavior, task complexity path to audit dysfunctional

behavior and task complexity path to turnover intention, path from locus of control to dysfunctional behavior, Locus of Control path to Turnover Intention

The other four were found to be insignificant, namely, the Turnover Intention path to Audit Dysfunctional Behavior, the interaction path of Professional Commitment with Locus of Control to Audit Dysfunctional Behavior, the interaction path of Professional Commitment with task complexity to Audit Dysfunctional Behavior, and the interaction path of Professional Commitment with turnover intention to Behavioral Dysfunctional Audit. Furthermore, the model provides 87.1% variance in the dysfunctional audit behavior construct and 57.9% variance in the turnover intention construct.

#### *The Effect of Locus of Control on Turnover Intention*

Hypothesis H1 which says that external locus of control has a positive relationship to turnover intention is rejected statistically, so it can be understood that in reality in the field external locus of control has no effect on turnover intention. This is because most of the respondents in this study still served as junior auditors, as many as 76 respondents and had only worked for less than 3 years. It can be understood that respondents as junior auditors still lack work experience, so that certain goals that an auditor wants to obtain by working at KAP have not been fulfilled. Among them, an employee works at KAP only as a stepping stone to get another better job, so that staying in KAP is the best strategy that can be taken before the goal is achieved. In addition, another thing that causes external locus of control is not positively related to turnover intention, namely the increasingly fierce competition in the world of work. An auditor who has an external locus of control believes that results are the result of external forces such as opportunity and luck, not from their own efforts, so they do not have high confidence and easily feel powerless in solving problems that occur, such as the large workload. that must be borne by an auditor. This can lead to an increase in the desire to change jobs. However, an auditor may have to rethink doing so, because the increasingly fierce competition in the world of work causes the scarcity of alternative opportunities that exist. This condition is further complicated by the low level of performance of auditors who have external locus of control, so that the best strategy that can be chosen is to stay in the organization, in this case the Public Accounting Firm.

#### *The effect of locus of control on dysfunctional audit behavior*

Hypothesis 2 predicts that there is a positive relationship between external locus of control and dysfunctional audit behavior. The results of data processing support the hypothesis of this study. The findings of this study indicate that the more external the individual auditor's

locus of control is, the auditor tends to perform dysfunctional audit actions in the form of reducing audit quality and under reporting time in implementing audit procedures. As an alternative, the more internal locus of control individual auditors are, the more likely they are to avoid dysfunctional audit actions (RKA and URT) in implementing audit procedures.

The reasons for the acceptance of this research hypothesis can be described as follows. Individuals who have an external locus of control believe that they have limited abilities over the conditions or circumstances they face (Lazarus and Folkman, 1984), and tend to use emotion-focused strategies in overcoming an obstacle they face (Ress and Cooper, 1992; Schill, 1992). and Beyler, 1982). Consistent with the description above, when auditors who have an external locus of control face high task complexity, where they believe they cannot control the increasingly heavy workload, then to cope with the task load, the auditor tends to adopt an emotion-focused strategy that is realized through audit actions. dysfunctional in completing audit tasks (Silaban, 2009).

The findings of this study prove the results of research that found auditors who have an external locus of control are more accepting of dysfunctional audit behavior (Donnelly et al., 2003) and have a higher intention to perform dysfunctional audit behavior (Shapeero et al., 2003). Because acceptance and intention to perform behavior is an attitude that affects actual behavior, the findings of this study prove the results of research Donnelly et al., (2003) and Shapeero et al., (2003) which show auditors who have an external locus of control tend to perform dysfunctional audit behavior (RKA and URT).

#### *The effect of task complexity on dysfunctional behavior*

Hypothesis 3 predicts that there is a positive relationship between task complexity and dysfunctional audit behavior. The results of data processing support the hypothesis of this study. The findings of this study indicate that the heavier or complexity of the external auditor's task load, the auditor tends to perform dysfunctional audit actions in the form of reducing audit quality and under reporting time in implementing audit procedures. As an alternative, the complexity of the task of individual auditors decreases, so they tend to avoid dysfunctional audit actions (RKA and URT) in carrying out audit procedures.

The test results of this study indicate that task complexity has a positive effect on dysfunctional audit behavior. The higher the complexity of the task, the more likely the auditor's dysfunctional behavior will occur. This means that when an auditor is faced with a complex job, it is likely that this auditor will perform deviant behavior. The results of this study confirm Retuningsih et al. (2000), Sososutikno (2003), Margheim et al. (2005), who found that the complex audit task was caused by the higher difficulty level and the variability of the audit task

in a limited period of time. This is what causes the auditor to feel pressured and perform dysfunctional behavior. The complexity of the task increases the workload in individual decision making.

The results of this study indicate that some respondents have experience in other companies, but they still find it difficult to deal with companies with diversified product lines. Complex audit tasks depend on the degree of difficulty and variability when time is limited. This causes the auditor to feel depressed and perform dysfunctional behavior. Auditors also have to deal with complex, varied and interrelated tasks. The results of this study prove that task complexity affects the dysfunctional behavior of auditors in carrying out audit procedures.

#### *The effect of task complexity on audit dysfunctional behavior*

The results showed that task complexity had a positive effect on turnover intention. That is, the more complex and heavy the audit work, the more likely the auditor has turnover intention. This high increase in auditor turnover intention is caused by the discomfort caused by the heavy and complex tasks they have to bear (Moblely, 1977). A public accountant in such a work environment is very competitive with heavy pressure. This is what causes an increase in auditor turnover intention as stated by Hill et al. (1994) and Dalton et al. (1997). Intention to leave the auditor to take another job can be due to various reasons, including the desire to have a better job or because of extreme work pressure. The results of this study provide empirical support for motivation theory which explains that achievement motivation is a process that explains the intensity, direction and persistence of individuals to achieve their goals. Intensity, direction and persistence have to do with how willing an individual is to work hard to produce satisfactory work performance. Persistence is a measure of how long a person can maintain his or her efforts (Robbins & Judge, 2007). On the other hand, someone who lacks intensity, direction, and persistence will never be able to last long in a company when faced with extreme and complex work pressures. The results of this study prove that task complexity affects turnover intention.

#### *The Effect of Turnover Intention on Audit Dysfunctional Behavior*

The results show that Hypothesis 5 which predicts that turnover intention has an effect on dysfunctional audit behavior has not been successfully proven in this study. This shows that a person's intention to move is not related to his perception of the acceptance of deviant behavior in the audit. The results of this study are similar to the results found by Wibowo (2015) and Havel (2017) who found that turnover intention had no effect on the acceptance of dysfunctional audit behavior. While the results of research conducted by Chairunnisa et al

(2014) and Tyas (2015) show that turnover intention has an influence on the acceptance of dysfunctional audit behavior.

*The Effect of Professional Commitment in Moderating Locus of Control Relationship, Task Complexity and Turnover Intention to Auditor Dysfunctional Behavior*

Hypotheses 8, 9 and 10 predict that professional commitment is able to moderate in this case reducing the auditor's perception of dysfunctional behavior when interacting with external loci, task complexity and turnover intention. However, the results of the partial study of professional commitment have a significant effect on the perception of a decrease in dysfunctional audit behavior. The findings of this study indicate that the role of professional commitment in the research model is not as moderating but more likely as an antecedent variable, mediating variable, exogenous or predictor (Ghozali, 2021). This can be justified that almost because most of the respondents in this study are still serving as junior auditors, as many as 76 respondents and have only worked for less than 3 years.

**Indirect influence testing/Mediation Test**

The mediating effect shows the relationship between the independent and dependent variables through the connecting variable or mediation. The influence of the variable on the dependent variable does not occur directly but through a transformation process represented by the mediating variable (Baron and Kenney, 1986). The results of the Specific Indirect Effects on the SmartPLS 3.2.0 analysis can be presented in the following table

Table 5 Specific Indirect Effects

Indirect Path Analysis	Coefficient	T Statistics	P Values
Task Complexity -> Turnover Intention -> Audit Dysfunctional Behavior	-0.011	0.149	0.881
Locus Of Control -> Turnover Intention -> Audit Dysfunctional Behavior	-0.002	0.119	0.905

Based on table 5 analysis of Specific Indirect Effects, that path analysis Task Complexity -> Turnover Intention -> Audit Dysfunctional Behavior of 0.881 > 0.05, and Locus Of Control -> Turnover Intention -> Audit Dysfunctional Behavior of 0.905 > 0.05 is not significant, so it can be concluded that turnover intention is not a variable mediation.

The results of this study can be explained that auditors have to deal with complex and difficult jobs, their turnover intention will be high and they tend to perform dysfunctional behavior. Task complexity has a positive effect on auditor turnover intention. This means that

the heavier and more difficult the auditor's work, the more likely it is for the auditor to have turnover intention. Furthermore, the results of the study indicate that turnover intention has a positive and insignificant effect on dysfunctional audit behavior. That is, the higher the auditor's turnover intention, the auditor does not necessarily tend to perform dysfunctional behavior. Bao et al. (1986) and Jannah et al. (2016) stated that being an auditor is a profession that is always associated with high levels of stress due to heavy workloads and tight deadlines. Work-related stress can lead to burnout and job dissatisfaction and ultimately increase turnover.

This study shows that when auditors have to deal with complex work with diverse product lines, they will feel pressured and difficult, and in turn, engage in dysfunctional behavior. This is in line with what was stated by Restuningsih et al. (2000), Engko et al. (2007), Margheim et al. (2005), namely if an auditor has to deal with complex, varied and interrelated tasks, then he will perform dysfunctional behavior. Turnover intention is caused because the auditor feels dissatisfied, uncomfortable, so that they carry out deviant behavior and are finally afraid of being caught.

## **CONCLUSION, LIMITATIONS AND RECOMMENDATIONS**

Auditors who have an external locus of control are more likely to perform dysfunctional audit actions in the form of reducing audit quality and under reporting time in the implementation of the audit program compared to auditors who have an internal locus of control. Auditors who have low professional commitment are more likely to perform dysfunctional audit behavior in the implementation of audit programs than auditors who have high professional commitment. Professional commitment is not a moderating factor in reducing dysfunctional actions in the implementation of the audit program. Auditors who have high task complexity are more likely to perceive turnover intention as pressure and tend to perform dysfunctional audit actions in the implementation of audit programs compared to auditors who have low task complexity. Turnover intention in this study as a mediator of the relationship between locus of control and task complexity has no effect on dysfunctional audit behavior. The findings of this study indicate that the auditor's perception of turnover intention is not an obstacle for auditors to tend to perform dysfunctional audit actions, so that although the high task complexity factor is an antecedent in increasing the perception of turnover intention, this does not make the auditors tend to perform dysfunctional audit actions.

There are several limitations that must be considered when evaluating the results of this study. 1). This study has not classified auditors into KAP positions, whether they are classified as Big 4 affiliated KAPs or not so that the complexity of the task load and competition faced by auditors at each KAP and between KAPs in various regions may be different, so the results of

this study may not be generalized. for all auditors who work at KAP in Denpasar City., 2) This study uses data in the form of respondents' answers to questions posed on research questionnaires and data collection is carried out during the auditor's busy period at KAP. This can have implications for; (a) the respondent may answer the question not seriously and carefully, (b) respondents may not be familiar with the questions asked, and (c) pay attention to the sensitive nature of dysfunctional audit actions, respondents may give answers that are not in accordance with the actions they take on the implementation of audit procedures. 3) The characteristics of individual auditors investigated in this study were limited to locus of control and dimensions of professional commitment. Thus, it is possible that there are other individual characteristic variables that influence the tendency of auditors to perform dysfunctional audits. 3) The characteristics of individual auditors investigated in this study were limited to locus of control and dimensions of professional commitment. Thus, it is possible that there are other individual characteristic variables that influence the tendency of auditors to perform dysfunctional audits. 3) The characteristics of individual auditors investigated in this study were limited to locus of control and dimensions of professional commitment. Thus, it is possible that there are other individual characteristic variables that influence the tendency of auditors to perform dysfunctional audits.

The limitations of the research mentioned above can be used as a direction for future research. Taking into account the sensitive nature of research related to dysfunctional audit behavior, future research can be carried out using different methods such as qualitative and experimental methods. Future research can also be done by adding samples and expanding the research location. Future research can also be conducted by examining other characteristics of individual auditors that may influence dysfunctional audit behavior. For example, because dysfunctional audit behavior is unethical behavior, the tendency of auditors to perform dysfunctional audit actions (RKA and URT) can be influenced by the individual auditor's ethical awareness. Furthermore, Trevino (1986) states that unethical behavior can be caused by factors of individual, situational differences or the interaction between these factors. Therefore, it is interesting to examine the effect of the interaction of individual auditor characteristics with situational factors on dysfunctional audit behavior (RKA and URT). Finally, it is also interesting to test a more comprehensive model of dysfunctional audit behavior by simultaneously testing the effect of the individual characteristic variables found in this study and the situational variables found in previous studies such as the effectiveness of quality control in KAP (Malone and Robert 1996); leadership style (Kelley and Margheim 1990; Pierce and Sweeney 2004). Situational or the interactions between these factors. Therefore, it is interesting to examine the

effect of the interaction of individual auditor characteristics with situational factors on dysfunctional audit behavior (RKA and URT).

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