



## **The Analysis of Auditor's Personal Charateristic Influence on The Acceptance of Audit Dysfunctional Behaviour**

**Deva Laksmi Dian Grahita<sup>✉</sup>, Sukirman**

Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Semarang, Indonesia

---

### **Article History**

Received December 2016

Approved January 2017

Published March 2017

---

**Keywords:**  
Auditor's Personal  
Characteristics;  
Dysfunctional Audit  
Behaviour

---

### **Abstrak**

*Penelitian ini bertujuan untuk menganalisis pengaruh karakteristik personal auditor terhadap perilaku disfungisional audit. Variabel independen yang digunakan dalam penelitian ini adalah locus of control eksternal, turnover intention, dan komitmen organisasi. Populasi dalam penelitian ini adalah 259 auditor yang bekerja pada Kantor Akuntan Publik di Kota Semarang. Pengambilan sampel dengan metode convenience sampling, dihasilkan sampel sebanyak 62 auditor. Pengujian penelitian ini dilakukan dengan teknik analisis regresi linear berganda dengan bantuan program IBM SPSS Statistics 21. Hasil penelitian ini menunjukkan bahwa locus of control eksternal dan turnover intention berpengaruh positif terhadap penerimaan perilaku disfungisional audit. Sedangkan komitmen organisasi berpengaruh negatif terhadap penerimaan perilaku disfungisional auditor. Saran bagi penelitian selanjutnya yaitu mengembangkan teknik pengumpulan data dengan metode wawancara langsung terhadap responden untuk mendapatkan jawaban yang lebih akurat.*

### **Abstract**

*The purpose of this study is to analyze the influence of auditor's personal characteristics on dysfunctional audit behaviour. The independent variables of this research are of external locus of control, turnover intention, and organization commitment. The population of this research are 259 auditors working in the public accounting firm in Semarang. Data are selected by convenience sampling and obtains 62 auditors as the sample of the research. Multiple Linear Regression Analysis techniques is used to analyse data with the help of IBM SPSS Statistics 21 software. The finding shows that external locus of control and turnover intentions have positive and significant influence on dysfunctional audit behaviour. Meanwhile the organizaton commitment have negative and significant influence on dysfunctional audit behaviour. Further research is expected to develop methods of data collection techniques with direct interviews with respondents to get answer that is more accurate.*

© 2017 Universitas Negeri Semarang

---

<sup>✉</sup> Correspondence Author:

Gedung L2 Lantai 2 FE Unnes  
Kampus Sekaran, Gunungpati, Semarang, 50229  
Email: devagrahita27@gmail.com

ISSN 2252-6765

## INTRODUCTION

As a professional, public accountant acknowledge the responsibility towards society, clients, practitioner partners, including well-mannered behaviour, even if it means self sacrifice (Arenset al., 2008). There are ethical code for a public accountant in doing the job. Ethical code is a set of ethics and moral principles which gives guidelines to relate with clients, profession partners, and society (Soepriadiet al., 2015). With ethical code, public accountant is able to give conviction to client of financial statement user and society about the quality of the service through a set of ethical consideration. Audit dysfunctional behaviour is a reaction of individual to a regulation environment or control system. A way too much control system will result in auditor's fidgetiness and is able to lead to a distorted behaviour which is inappropriate with audit procedures that have been set. Auditor's attitude of accepting dysfunctional audit behaviour indicates realization or implementation of those attitude (Febrina, 2012).

Audit dysfunctional behaviour to an auditor is manipulating data or fraudulence evidence and deviating audit standard that have been set. Those behaviour is able to decrease the quality of audit directly or indirectly. Those stated behaviours are premature sign off (signing off audit procedures early) and altering or replacing audit procedures which result in gathering unsufficient evidence, less accurate processing, and mistakes in audit stages. Besides, behaviours effecting indirectly on audit quality is under reporting of time or reporting outside of time budget (Donelly et al., 2003; Maryanti, 2005). Nowadays, many problems in business which involving accountants. It takes people's attention as there are profession practices which neglecting accounting standard even ethics. Unethical behaviour is a relevant issue for the present accountant profession. A violation by one of the big five accounting firm, Arthur Anderson in Enron case emerges trust crisis on capital market (Zimbelman et al., 2014). In Indonesia, typical cases also happen as in 2009, AP Drs. Basyiruddin Nur's case, and AP Drs. Hans Burhannuddin Makarao's case in 2009 (Source: <https://lestarieb.wordpress.com>). If there is nothing to do to eradicate the violation, there will be negative effects on the auditor and the society will not trust Public Accountant Firm as an independent institution.

This research needs to be carried out because of the harm of audit dysfunctional behaviour. What factors are able to influence the acceptance level of audit dysfunctional behaviour, so that an act is able to be taken to keep people's trust in audit profession and its progression. One of factors which influence audit dysfunctional behaviour acceptance are auditor's personal characteristics (Hariniet al., 2012). Auditor's personal characteristics which influences audit dysfunctional behaviour are external locus of control, turnover intention, and organizational commitment. Previous researches investigating audit dysfunctional behaviour of auditor had been conducted by several researcher, they are Basudewa (2015), Aisyah et al., (2014), Setyaningrum and Murtini (2014), Paino and Ismail (2012), Harini et al., (2010), Irawati (2005), Maryanti (2005), and Donelly et al., (2003). This research refers to a research conducted by Aisyah et al., (2014) with testing the influence of external locus of control and organizational commitment on dysfunctional behaviour and adding another variable, that is turnover intention. However, performance variable is removed as the result in previous research is consistent. Besides, turnover intention variable is added because the previous research had relate turnover intention and audit dysfunctional behaviour and there was inconsistency in the result. Thus, this research relates turnover intention with audit dysfunctional behaviour acceptance.

External locus of control is an event happens inside of a person's self caused by external factors such as fate, opportunity, and luck, it is not caused by the skill owned by the person. Febrina (2012) reports that individual with external locus of control needs more encouragement so that the individual is able to work in a better way and is able to achieve the target that have been set. A research report conducted by Basudewa et al., (2015), Paino and Ismail (2012), Harini et al., (2010), Maryanti (2005),

and Donnelly et al., (2003) proves that there is a strong and positive relation of an individual with external locus of control and audit dysfunctional behaviour.

H1: External locus of control has positive influence on audit dysfunctional behaviour.

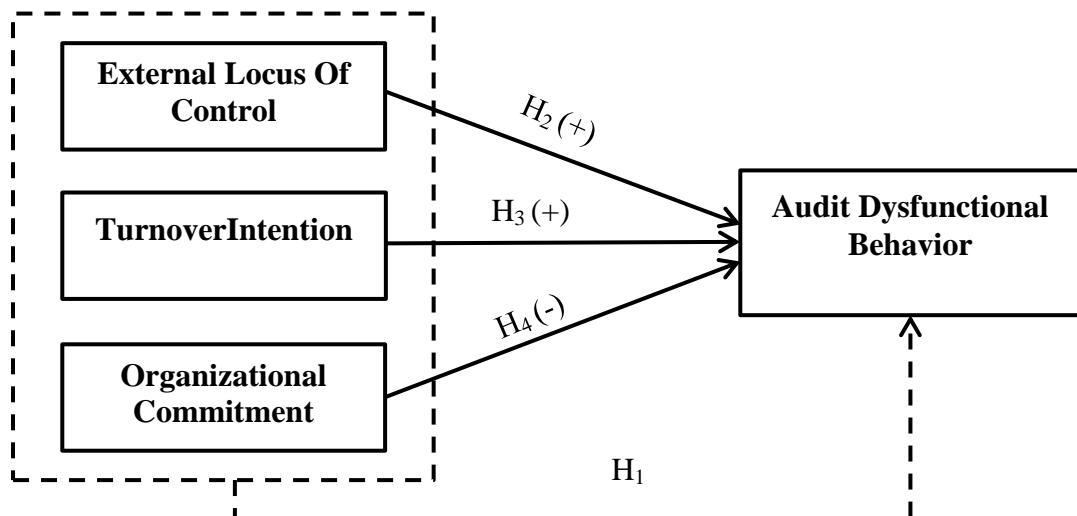
Turnover intention means a consciousness and a deliberateness to leave an organization (Setiawan and Ghazali, 2006). Auditor with higher turnover intention can be involved in audit dysfunctional behaviour as there are decreasing fear level inside the auditor's self towards sanction or gotten the push threat if the behaviour is detected. A research of Basudewa et al., (2015), Maryanti (2005), and Irawati (2005) proves that turnover intention has positive influence on audit dysfunctional behaviour.

H2: Turnover intention has positive influence on audit dysfunctional behaviour.

Organizational commitment is a level of how far an employee is with an organization with its certain purposes and an intention to keep the membership in the organization (Lubis, 2014). Auditor shows the commitment by working hard even when the auditor is under pressure. Auditor with high organizational commitment tends to avoid unethical behaviour when facing pressures from client. It differs with auditors with low organizational commitment who tends to accept dysfunctional audit behaviour. Basudewa et al., (2015) dan Aisyah et al., (2014) in their research proves that there is negative and significant relation of organizational commitment and audit dysfunctional behaviour.

H3: Organizational commitment has negative influence on audit dysfunctional behaviour.

Theoretical framework of this research is in the following figure 1.



**Figure 1.** Theoretical Framework

This research is a quantitative research. The data used are primary data gained by using questionnaire to the respondents. The questionnaires are adopted from previous researches and are modified with the need of the research. The object of this research is auditors in Public Accountant Firm in Semarang. There are 259 auditors as the population. The sample of 62 respondents are taken by using convenience sampling method. Variables in this research are audit dysfunctional behaviour, external locus of control, turnover intention, and organizational commitment. The operational definition of the variables are in the following table.

**Table 1.** Variable Operational Definition

No	Variable	Variable Operational Definition and Measurement	Scale of Measurement
1.	Audit Dysfunctional Behaviour	Auditor's behaviour in audit process which is inappropriate with audit program that have been set or deviating the standard that have been set.  The instruments to measure this variable had been used by Silaban (2009) and had been adopted by Aisyah <i>et al.</i> , (2014).	Interval is measured by Likert scale of 1 to 5
2.	External Locus of Control	An event happens inside of a person's self caused by external factors such as fate, opportunity, and luck, it is not caused by the skill owned by the person.  Instrument used to measure this variable had been used by Donnelly <i>et al.</i> , (2003) and Silaban (2009) and had been adopted by Aisyah <i>et al.</i> , (2014).	Interval is measured by Likert scale of 1 to 5
3.	Turnover Intention	consciousness and deliberateness to leave an organization (Public Accountant Firm).  Instrument used to measure this variable had been used by Donnelly <i>et al.</i> , (2003) and had been adopted by Akhsan (2014).	Interval is measured by Likert scale of 1 to 5
4.	Organizational Commitment	A level of how far an employee is with an organization with its certain purposes and an intention to keep the membership in the organization.  Instrument used to measure this variable had been used by Donnelly <i>et al.</i> , (2003) and Maryanti (2005) and had been adopted by Aisyah <i>et al.</i> , (2014).	Interval is measured by Likert scale of 1 to 5

Source: Many sources obtained

Questionnaires are used to collect data. Questions in the questionnaires are those related to respondents' demography data and their response on audit dysfunctional behaviour, external locus of control, turnover intention, and organizational commitment of auditors in Public Accountant Firm in Semarang. The analysis methods are descriptive statistic and inferential statistics. Descriptive statistical technique gives data description from the mean score, maximum score, minimum score, and deviation standard. Besides, inferential statistics technique is used to test examine hypotheses with multiple regression analysis technique by using IBM SPSS Statistics 21. In multiple regression analysis, there are normality test, linearity, multicollinearity, autocorrelation, heteroscedasticity, determination coefficient, F significance, and T significance.

## RESULTS AND DISCUSSION

Result of descriptive statistics of dysfunctional audit behaviour, external locus of control, and turnover intention and organizational commitment variables can be seen in table 2.

**Table 2.** Descriptive Statistics

	N	Minimum	Maximum	Mean	Deviation Standard
PDA	62	10	32	18.50	5.32
LoCE	62	15	45	32.81	7.08
TI	62	5	15	9.53	2.38
KO	62	18	44	34.50	5.20

Source: Output SPSS 21, 2016

Note:

PDA : Audit Dysfunctional Behaviour

LoCE : External Locus of Control

TI : Turnover Intention

KO : Organizational Commitment

According to the descriptive statistics, PDA mean is 18,50 which means that audit dysfunctional behaviour is included in those which is rarely found. LoC Eks mean is 32.81 which means that external locus of control is categorized as medium external locus of control. TI mean is 9.53 which means that turnover intention is categorized in medium category. KO mean is 3,50 which means that organizational commitment is categorized in high category.

Normality test can be done by using Kolmogorov-Sminov test, it can be seen from distractor variable or the residual has asymptotic significant value higher than 0,05. In this case, the value is 0,870 which indicates that the data is distributed normally. Linearity test can be done by using linearity test via anova, it can be seen through F-linearity column and F-deviation from linearity column. The result shows that all independent variable in F-linearity column with  $p<0,05$  and in F-deviation from linearity with  $p>0,05$ . This indicates that there is linear relation.

Multicollinearity test shows that all independent variable has VIF value less than 10 and tolerance value over 0,10. SO it can be concluded that there is no multicollinearity in this regression model. Autocorrelation test shows that the Durbin-Watson value is 2,286 in which the DW value is higher than the top limit of 1,692 and less than 4 - 1,692 (4 - du). So, it can be concluded that there is no positive or negative autocorrelation. In other words, there is no autocorrelation. Heteroscedasticity test shows that significance value of each independent variable is more than 0,05. This means that regression model contains no heteroscedasticity.

**Table 3.** Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.743	.552	.529	3.65

a. Predictors: (Constant), KO, TI, LoCE

b. Dependent Variable: PDA (Audit Dysfunctional Behaviour)

Source: Output SPSS 21, 2016

The percentage of independent variable influence on dependent variable (determination coefficient) is showed with 0,529 or 52,9% Adjusted R Square(R2) value. It means that 52,9% audit dysfunctional behaviour variable can be explained by the three independent variables, they are external locus of control, turnover intention, and organizational commitment. While the rest 47,1% is explained by other factors outside of the factors tested in this research.

**Table 4.F** Statistic Test Result

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	953.872	3	317.957	23.838	.000
	Residual	773.628	58	13.338		
	Total	1727.500	61			

a. Dependent Variable: PDA (Audit Dysfunctional Behaviour)

b. Predictors: (Constant), KO, TI, LoCE

Source: Output SPSS 21, 2016

F statistic test result in table 4 shows the influence of external locus of control, turnover intention, and organizational commitment of 23,838 with 0,000 significance value. It means that external locus of control, turnover intention, and organizational commitment has simultaneous influence on audit dysfunctional behaviour.

**Table 5.T** Statistic Test Result

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1	(Constant)	11.468	4.688	2.446	.017
	LoCE	.340	.074	.452	4.579
	TI	.611	.213	.273	2.869
	KO	-.288	.094	-.282	-3.053

a. Dependent Variable: PDA (Audit Dysfunctional Behaviour)

Source: Output SPSS 21, 2016

According to table 5 above, H1 which states that external locus of control has positive influence on audit dysfunctional behaviour is accepted. The result is relevant with those researches conducted by Paino et al.,(2012), Hartati (2012), Harini et al., (2010), and Irawati (2005). It indicates that auditor with high external locus of control will tend to do audit dysfunctional behaviour. Auditor with external locus of control feels powerless and has no control of the situation. When there is a feeling of inability to control things happened in doing audit procedures, the auditor will tend to leave one or more audit procedures. Justification for the dysfunctional behaviour happens as the auditor feels that there is no control of what happens to the auditor's self.

H2 which states that turnover intention has positive influence on audit dysfunctional behaviour is accepted. This research supports those previous research done by Donelly et al., (2003), Irawati (2005), and Basudewa (2015). It indicates that auditor with high turnover intention has tendency to do audit dysfunctional behaviour. When an auditor is no longer considering promotion and career progress in Public Accountant Firm, then there is a possibility of the auditor doing the job inappropriately as the commitment level to the organization decreases. An auditor who work without considering the quality of the job will be reluctantly doing the audit process according to the procedures that have been set.

H3 which states that organizational commitment has negative influence on audit dysfunctional behaviour is accepted. This result indicates that the higher the commitment of a person to the organization, the lesser possibility of the person to do audit dysfunctional behaviour. This research is in line with those conducted by Febrina (2012) and Aisyah et al., (2014). When an auditor has high commitment to the auditor's organization, that is Public Accountant Firm, the auditor will not get influenced easily in facing pressure from the client with certain interest, as the auditor knows that following the client's interest will make the auditor set the regulation and ethical code at defiance. Thus,

the auditor will refuse those pressures in order to keep the organization's reputation and to not sacrificing the organization's integrity.

## CONCLUSIONS

The research concludes that external locus of control and turnover intention has positive and significant influence on audit dysfunctional behaviour. Besides, organizational commitment has negative and significant influence on audit dysfunctional behaviour. Further research is suggested to develop the data collection technique by using direct interview method to the respondents to get answer that is more accurate. Besides, Public Accountant Firm is expected to emphasize that all auditor should work professionally and give high priority in evaluating performance, compensation, promotion, and decision to maintain the officer.

## REFERENCES

- Aisyah, Ramadhani Nurul., Sukirman., Dhini Suryandari. 2014. Faktor-faktor yang mempengaruhi Perilaku Disfungsional Audit: Penerimaan Auditor BPK RI JATENG. *Accounting Analysis Journal*. 1(3): 2252-6765.
- Arens, Alvin A., Randal J. Elder., Mark S. Beasley. 2008. *Auditing dan Jasa Assurance Pendekatan Integritas*. Edisi 12. Erlangga.
- Basudewa, Dewa Gede Agung dan Ni Kt.Lely Aryani Merkusiwati. 2015. Pengaruh Locus of Control, Komitmen Organisasi, Kinerja dan Turnover Intention pada Perilaku Menyimpang dalam Audit. *E-Jurnal Akuntansi Universitas Udayana*. 13(3): 2303-1018.
- Soepriadi, Setriadi., Hendra Gunawan., Harlianto Utomo. 2015. Pengaruh Locus of Control, Self Efficacy, dan Komitmen Profesional terhadap Perilaku Auditor dalam Situasi Konflik Audit. *Jurnal Akuntansi*. Prosiding Penelitian SpeSIA 2015.
- Donelly, D. P., J. J Quirin., dan D. O'Bryan. 2003. Auditor Acceptance of Dysfunctional Audit Behaviour : An Explanatory Model Using Auditor's Personal Characteristic. *Behaviour Research in Accounting*. 15: 87-110.
- Febrina, Husna Lina. 2012. Analisis Pengaruh Karakteristik Personal Auditor terhadap Penerimaan Auditor atas Dysfunctional Audit Behaviour. *Skripsi*. Universitas Diponegoro.
- Irawati, Yuke., Thio Anastasia Petronila Mukhsasin. 2005. Hubungan Karakteristik Personal Auditor terhadap Tingkat Penerimaan Penyimpangan Perilaku dalam Audit. Simposium Nasional Akuntansi XIII Solo 2005.
- Kasus Penyimpangan Akuntan Publik. 2013. Jakarta. (Online), (<https://lestarieb.wordpress.com> diakses 18 Maret 2016).
- Lubis, Arfan Ikhsan. 2014. *Akuntansi Keperilakuan*. Edisi 2. Jakarta: Salemba Empat.
- Maryanti, Puji. 2005. Analisis Penerimaan Auditor atas Dysfunctional Audit Behaviour: Pendekatan Karakteristik Auditor. *Tesis*. Universitas Diponegoro.
- Paino, Halil., Zubaidah Ismail., Malcolm Smith. 2012. Auditor Acceptance of Dysfunctional Behaviour: An Explanatory Model using Individual Factors. *Journal of Applied Accounting*. 13(1): 37-55.
- Setiawan, Ivan Aries., Imam Ghazali. 2006. *Akuntansi Keperilakuan Konsep dan Kajian Empiris Perilaku Akuntan*. Semarang: Badan Penerbit Universitas Diponegoro.
- Setyaningrum, Fina., Henny Murtini. 2014. Determinan Perilaku Disfungsional Audit. *Accounting Analysis Journal*. 3. (3). ISSN 2252-6765.
- Zimbelman, Mark F., Conan C. Albrecht., W. Steve Albrecht., Chad O. Albrecht. 2014. *Akuntansi Forensik*. Edisi 4. Jakarta: Salemba Empat.