

IMPACT OF THE PERSONALITY, PROFESSIONALISM, AND SPIRITUALITY ON DYSFUNCTIONAL BEHAVIOUR (A CASE STUDY OF INDONESIAN ACCOUNTANTS)

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Abstract

Purpose of the study: This examination means to inspect the impact of locus of control on the reception of dysfunctional behaviour in auditing and to accountants' professional commitment. We test the impact of accountants' professional commitment to the reception of dysfunctional behaviour in auditing. We also dissect how work environment spirituality would moderate them.

Methodology: The population was public accountants in Indonesia, selected using convenience sampling method due to the uncertainty of the population. Partial Least Square and WarpPLS 6.0 were utilized to break down the information. The use of data collection methods in the form of online questionnaires directly addressed to all Indonesian accounting firms e-mail addresses.

Main Findings: Locus of control proved to have positive effects on the behavioural dysfunctional audits reception and auditors' professional commitment. Professional commitment is not proven to harm the reception of dysfunctional behaviour in auditing. Work environment spirituality is not proven to moderate the relationship between professional commitment and reception of dysfunctional behaviour in auditing.

Applications of this study: The more bound an auditor is to his profession, also makes him take actions that are less ethical, justifying any means so that his business can continue to run. Auditor's attachment to his profession gives an adverse impact. They need to develop themselves, switching to other professions, such as being an Accountant Educator, Management Accountant, or entering the public sector.

Novelty/Originality of this study: This study combines reasoned action and contingency theory. It also connects locus of control and professional commitment. We also adopt work environment spirituality in the model of reception of dysfunctional behaviour in auditing that researchers have never used before. We also integrate extrinsic/environmental factor as a moderating, not as an independent variable. We also utilized online questionnaires.

Keywords: *Dysfunctional Behaviour, Personality, Professionalism, Spirituality, Accountants, WarpPLS6.0*

INTRODUCTION

Corporate scandals have repeatedly occurred both in Indonesia and various other world landings, which involve the accountant profession both directly and indirectly (Patsuris, 2002). For example, the financial statement manipulation scandal 31 December 2010 PT Kimia Farma, Tbk. Then there was a case when one of the members of the General Election Committee was allegedly attempting to commit bribery against the auditor from the Supreme Audit Agency in 2005. We also had a case of suspected tax evasion at Rungkut KPP Surabaya in 2010. There was also a nationally famous Century Bank case. There were also disclaimer opinions in several ministries and government institutions (detikFinance, 2009).

Different cases involving public accountants above raise doubts about audit quality. Audit quality can decrease if the auditor performs dysfunctional actions in the audit. Some previous studies also showed the existence of individual auditors who take actions that threaten audit quality by carrying out dysfunctional actions. We tend to accept the dysfunction behaviour within accounting firms (Kelley & Margheim, 1990; Sijabat, 2010; Smith & Hutton, 2016). On the other hand, according to Indonesian Institute of CPAs, auditors are required to carry out audits with great care, prudence, honesty, independence, objective, full of integrity, free from conflicts of interest, may not allow material misstatements that they know and transfer their considerations to other parties.

The decline in audit quality is associated with dysfunctional behaviour in auditing both directly and indirectly (O'malley et al., 2000; Paino, Thani, & Iskandar, 2011; Sososutiksno, 2003). The types of dysfunction behaviour include: premature sign-off of the audit stage without completing procedures, inadequate collection of audit evidence, inaccurate processing, elimination of audit stages, underreporting time, and altering audit procedures (Donnelly, Quirin, & O'Bryan, 2003b; Kelley & Margheim, 1990; Otley & Pierce, 1995; Paino et al., 2011; Smith & Hutton, 2016; Sososutiksno, 2003).

In this study, from nine determinants of reception of dysfunctional behaviour in auditing that have been mentioned (locus of control, performance, turnover intention, position, organizational commitment, job satisfaction, self-confidence / ambition, social pressure and professional commitment), which will be used in this study is a locus of control and professional commitment. The control locus has been investigated many times for the reception of dysfunctional behaviour in auditing and gives inconsistent results, especially in Indonesia, namely positive and significant (Donnelly et al., 2003b; Donnelly, Quirin, & O'Bryan, 2003a; Paino et al., 2011; Petronila & Irawati, 2006; Susanti, 2007; Wahyudin,

[Anisykurlillah, & Harini, 2011](#)). This result is worthy of further attention because the reception of dysfunctional behaviour in auditing is an indication of the auditor's reaction to a stressful audit environment in order to survive ([Donnelly et al., 2003a](#); [Solar & Bruehl, 2011](#); [Susanti, 2007](#)). [Donnelly et al. \(2003a&b\)](#) have proven this locus of control derived by using organizational commitment and performance as an intervening variable. However, these two variables include individual intrinsic factors/auditor's characteristics. Until now, [Susanti's \(2007\)](#) research has included the influence of extrinsic factors, such as social pressure. However, the influence of workplace spirituality, as one form of social pressure on the reception of dysfunctional behaviour in auditing, has never been done as was done in this study.

Professional commitment selected on the basis that the accountant is a profession and commitment to the profession is an acceptance of the goals and values of the profession ([Silaban, 2009](#)). This professional commitment is also a reflection of high sensitivity regarding involving professional ethics problems ([Lachman & Aranya, 1986](#)). Therefore, professional commitment is essential for public accountants. Besides, professional commitment is an essential determinant of auditor behaviour in making important decisions. Also, there are further significant differences in professional commitment to auditors' ethical and unethical behaviour ([Shaub, Finn, & Munter, 1993](#)).

There are studies about professional commitment concerning the reception of dysfunctional behaviour in auditing ([Silaban, 2009](#); [Susanti, 2007](#)). However, the results of the two studies differ. Susanti's research results failed to prove that professional commitment affected the reception of dysfunctional behaviour in auditing. However, the results of Silaban's research state that professional commitment is closely related and significant to the dimensions of dysfunctional behaviour in auditing.

Personal characteristics (in this case, proxied by auditors' locus of control) influenced by environmental conditions (in this case, work environment spirituality); therefore the theory used in this study is contingency theory. In the context of this study, the spirituality of the work environment should have an impact on the influence of the auditors' locus of control on the reception of dysfunctional behaviour in auditing. A spiritual work environment should be able to reduce the auditors' reception of dysfunctional behaviour in auditing.

Many accounting scandals ([Patsuris, 2002](#)) indicate the existence of individual auditors who carry out dysfunctional actions that threaten audit quality ([Kelley & Margheim, 1990](#); [Sijabat, 2010](#); [Smith & Hutton, 2016](#)). Auditor behaviour that causes a decline in audit quality leads to a decline in public trust, especially investors in the capital market (Buckhoff, 2010; [Rezzae et al., 2004](#)).

There are causes of dysfunctional behaviour in auditing reflected in dysfunctional actions. These dysfunctional actions jeopardize audit quality. Therefore it is crucial to find out the triggers, when, how and why dysfunctional behaviour in auditing occurs ([Donnelly et al., 2003a, 2003b](#)).

This study has several originalities. The first originality is that this study combines reasoned action theory and contingency theory. The second originality is that this study connects locus of control and professional commitment. It has never been done before referred to in this study. Then, the third originality of this study is the use of work environment spirituality in the model of reception of dysfunctional behaviour in auditing that researchers have never used before. Next, the fourth originality is the using of extrinsic/environmental factors as moderating, not as an independent variable. The last originality in this study is the use of data collection methods in the form of online questionnaires directly addressed to accounting firms e-mail addresses throughout Indonesia.

This research intends to examine the effect of locus of control on the reception of dysfunctional behaviour in auditing and to accountants' professional commitment. We test the impact of accountants' professional commitment to the reception of dysfunctional behaviour in auditing. We likewise analyze how environment spirituality would moderate them.

LITERATURE REVIEW

The leading theory used in this research is the Reasoned Action Theory ([Ajzen, 2011](#); [Fishbein, 1980](#)). In this theory, an intention eventually manifests in behaviour. Subjective norms found in one's environment strongly influence one's attitude. The intention is proxied by auditors' reception of dysfunctional behaviour in auditing. Meanwhile, the attitude towards an action or behaviour, in theory, is a locus of control and professional commitment. While the spirituality of the work environment is subjective norms found in the environment.

Therefore, for the time being, based on this reasoned action theory, it can be concluded that auditors' reception of dysfunctional behaviour in auditing has the potential to be a real dysfunction behaviour in conducting audits. To change this reception into behaviour, the auditor's characteristics (in this case the locus of control) and the auditor's professional commitment are influenced by spirituality as subjective norms found in a workplace environment.

The supporting theory used in this research is the contingency theory. The assumptions underlying this theory, organizations and their functions depend on external and internal factors. Various factors in the environment also influence the audit function itself. The existence of these factors causes the audit to be explained by the contingency theory, recognizing that the audit process and results depend on contingent factors.

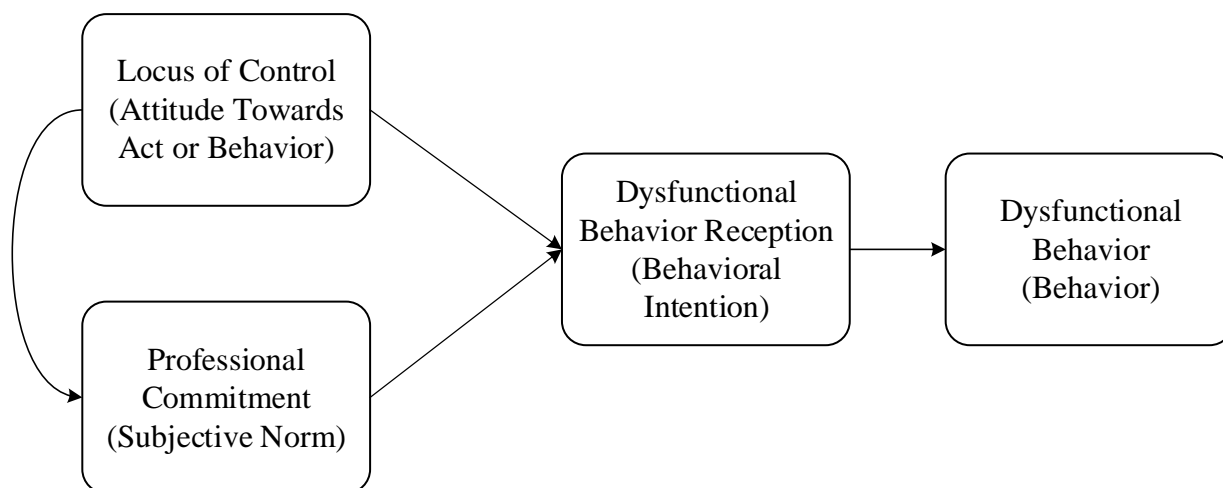


Figure 1: Theory Reasoned Action in This Research

In general, the audit process is straightforward. Auditors need access to documents, systems, policies, and procedures to carry out audits following industry standards, government regulations and internal company requests. The audit team must determine the company's audit risk and internal control system, then start doing fieldwork. During the audit process, the auditor carries out substantive tests and control tests. In the audit work, there are many contingencies such as type of business, level of employee skills, law, available audit workforce, available technology and systems, auditor deadlines and work environment.

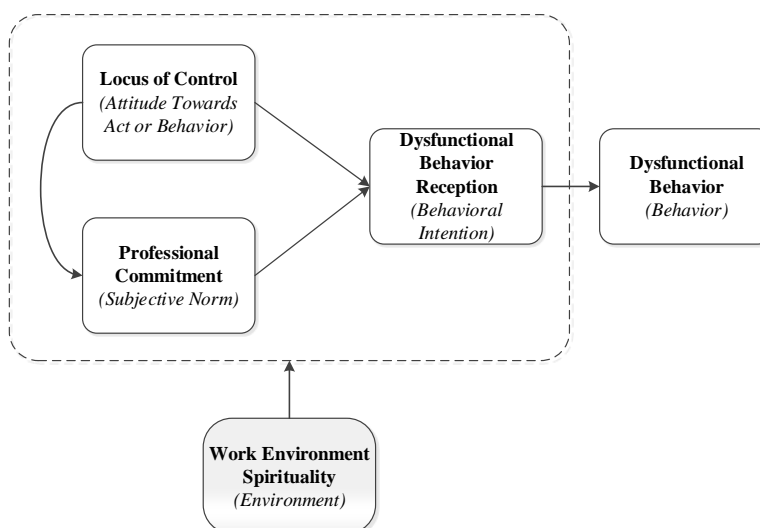


Figure 2: Theory Contingency in This Research

The theory of reasoned action can explain that the locus of control and professional commitment are representations of the constructs of the auditors' attitude towards an action or behaviour. Constructive subjective norms influence such actions or behaviours in the form of work environment spirituality. The interaction between the attitude of the norms of the auditors subjectively determines the reception of dysfunctional behaviour in auditing which is an interpretation of a behavioural intention construct. This behavioural intention realized at any time in the form of constructs of real behaviour is namely dysfunctional behaviour in auditing.

Contingency theory can explain that subunits in an organization which in this case are proxied by professional commitment affect organizational performance that is proxied by the auditors' of behavioural dysfunction reception. This influence also depends on the environmental construct, which in this study is proxied by the work environment spirituality variable.

The locus of control represents the variable that can represent the construct of attitudes toward actions or behaviours. Because the locus of control is an indication of the extent to which an individual believes (attitude) that he can control events (actions or behaviours) that can influence it (Rotter, 1966). This variable locus of control has been examined several times before, but its relationship with the reception of dysfunctional behaviour in auditing and its dimensions is still not consistent, especially for conditions in Indonesia (Donnelly, Bryan, & Quirin, 2005; Donnelly et al., 2003a, 2003b; Maryanti, 2005; Paino et al., 2011; Petronila & Irawati, 2006; Silaban, 2009).

Locus of control is also related to organizational commitment, where organizational commitment has been proven by mediating the relationship of locus of control with the reception of dysfunctional behaviour in auditing (Donnelly et al.,

2003a, 2003b), but has not been proven to be related to professional commitment. On the other hand, organizational commitment and professional commitment proved to have a powerfully positive relationship, but not the same two constructs (Brierley, 1996). Research conducted by Susanti (2007) and Silaban (2009) also gives different results. Susanti (2007) concluded that professional commitment does not affect the reception of dysfunctional behaviour in auditing, while Silaban (2009) provides the opposite conclusion.

Professional commitment can represent subjective norms that there can be a theory of reasoned action because it is the conviction and acceptance of various professional goals and values, the willingness to mobilize business in the name of the profession, and support to enhance partnerships in the profession (Aryee, Wyatt, & Min, 1991)

Then according to the contingency theory as an environment that affects the organization, so there is no best way to manage an organization. The choice of the spirituality variable of the work environment is one of the environmental factors to influence the organization because so far all research on the reception of dysfunctional audits has focused more on the internal auditor's factors. Meanwhile, we must not separate the auditor as an individual from the influence of external factors. The workplace environment can make someone, an individual auditor, better or worse (Ashmos & Duchon, 2000). As in a study of religiosity and spirituality (Roundy, 2009), which presents different results, about if an organization is not spiritual, it will cause religious individuals who are inside, improve deterioration both physically and mentally in their work. Conversely, opposing an organization that can instill spiritual values in its environment, its employees, who are not religious, can be developed.

Also, various studies have proven that the spirituality of the workplace is against someone's ethical behaviour. Therefore, the discussion visualizes the contradictions of thought from this study are as follows:

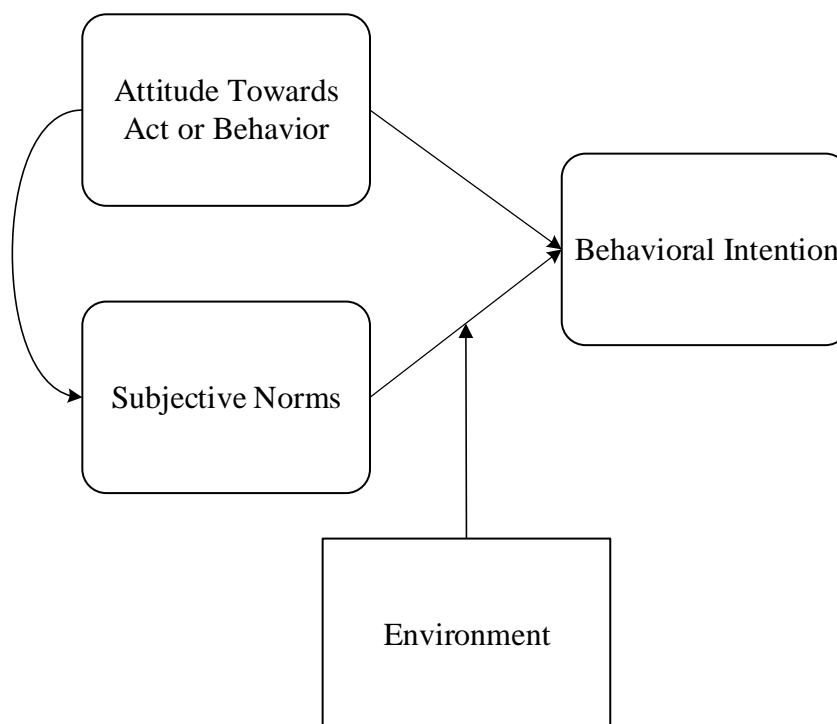


Figure 3: Theoretical Model

In the theory of reasoned action (Ajzen, 2011), a person's attitude towards an action or behaviour affects behavioural intentions. A person's locus of control shows the extent to which an individual believes that he can control events that can influence him (Rotter, 1966). Therefore, we can conclude that the locus of control is a person's attitude towards an action or behaviour (Silaban, 2009). Meanwhile, we can assume that the reception of dysfunctional behaviour in audit as behavioural intention.

We determined the locus of control into two categories, low/internal and high/external. An individual is included in the category of low/internal control locus if he believes that the success or failure he experiences is more due to the behaviour or actions he performs. Conversely, the control locus of an individual is said to be high/external if he believes that his success or failure is not only caused by the behaviour or actions he performs, but also by the people or environment around him.

In some previous studies that supported the theory of reasoned action, it demonstrated that the locus of control is positively related to the reception of dysfunctional behaviour in auditing and some dimensions of it. The higher the control locus or the lower the level of one's belief about the extent to which their behaviour or actions affect their success or failure, the

greater one's reception of dysfunctional behaviour in auditing ([Donnelly et al., 2005](#), [2003a](#), [2003b](#); [Paino et al., 2011](#); [Petronila & Irawati, 2006](#); [Silaban, 2009](#)).

Therefore, if arranged in an alternative hypothesis, it will read as follows:

H₁: Locus of control positively affects the reception of dysfunctional behaviour in auditing.

Given the reason action theory, conduct convictions connect certain practices to anticipated results. A social conviction is an emotional likelihood that the conduct will create a foreordained result. For this situation, an individual's locus of control is an individual's social convictions, an emotional likelihood that things inside or outside dictate one's prosperity. Although somebody can have plenty of social convictions about any conduct, just a modest number is effectively available on specific occasions. These open convictions, together with the emotional qualities of the average outcomes, decide the auditors' locus of control. Specifically, assessment of every result adds to mentalities in the direct extent to one's abstract likelihood that the conduct produces planned results ([Ajzen, 2011](#)), which for this situation is the auditors' professional commitment.

In some past examinations, nobody has demonstrated that control locus positively affects professional commitment. Be that as it may, the control locus has a significant impact ([Donnelly et al., 2003b](#)). In the organizational commitment and professional commitment have a positive and immense relationship, however not sufficiently high with the goal that it very well may be reasoned that both measure a similar build ([Brierley, 1996](#)). In this manner, for now, it tends to be inferred that the higher the locus of control, the higher the auditors' professional commitment. The lower an individual's dimension of trust in the degree to which their conduct or activities influence the achievement or disappointment they experience, the more prominent the type of personal connection to the calling.

This way, whenever organized in elective speculation, it will peruse as pursues:

H₂: Locus of control positively affects the auditors' professional commitment.

In the theory of reasoned action, the auditor's normative belief should refer to perceived behavioural expectations such as an essential individual or reference group, in this case, the profession of the auditor. We assume that the normative beliefs if found with the auditor's motivation to comply with different reference auditors, can determine the applicable subjective norms. In particular, the motivation to obey the auditor used as a role model contributes to subjective norms in direct proportion to the auditor's subjective probability predicted by the person referred to by the person to do the behaviour in question, in this case, the auditor's professional commitment.

Still, in using the same theory, subjective norms are social pressures perceived by the auditor to be involved or not involved in dysfunctional behaviour in auditing. By using an analogy to the attitude-value expectation model, we determined that the subjective norm of the auditor by a whole set of normative beliefs accessed regarding the auditor's expectations used as role models.

Some of the results of previous studies that support the theory of reasoned action used in this study indicate that professional commitment injures ethical orientation ([Elias, 2006](#)). Where the lower the professional commitment, the more likely someone takes action that is beneficial to themselves (personal benefits) and unethical behaviour ([Greenfield, Norman, & Wier, 2008](#)). Therefore, we can conclude that professional commitment is significantly associated with dysfunctional behaviour in auditing ([Silaban, 2009](#)).

Based on the theory and some of the results of the previous studies mentioned above, we formulate alternative hypotheses as follows:

H₃: Professional commitment negatively affects the reception of dysfunctional behaviour in auditing.

Based on the theory of reasoned action, subjective norms that interact with attitudes toward an action or behaviour and influence behavioural intentions. When applied in this study, work environment spirituality is a proxy for subjective norms that interact with professional commitment which is a proxy of attitudes toward actions or behaviour. Furthermore, the interaction of the two variables influences the auditor's reception of dysfunctional behaviour in auditing which is a proxy for behavioural intention.

While from the contingency theory, the interaction of the environment and subunits of the organization affects organizational performance. If applied in this study, the interaction of spirituality found in the workplace with professional commitment and the control locus of the accountant represents the interaction of the environment and organizational subunits — the interaction of both influences organizational performance which is represented by auditor reception of dysfunctional behaviour in auditing.

From the various results of previous studies, the relationship between professional commitment and reception of dysfunctional audit behaviour is still experiencing inconsistencies ([Silaban, 2009](#); [Susanti, 2007](#)). If associated with the theory of reasoned action and contingency theory, it is very likely that the environment causes this inconsistency. In this case, the environmental factor that has a probability to explain the relationship between professional commitment and reception of dysfunctional behaviour in auditing is the spirituality of the work environment. Work environment spirituality has significant relationships and interactions with organizational commitment ([Adawiyah, Shariff, Saud, & Mokhtar, 2011](#);

Mat Desa & Koh Pin Pin, 2011; Pawar, 2009). Organizational commitment itself also has a robust relationship with professional commitment (Blince, Duchon, & Meixner, 1991; Brierley, 1996; Groves, Poole, & Broder, 1984). However, the organizational commitment is consistently related to the reception of dysfunctional behaviour in auditing (Donnelly et al., 2003a, 2003b; Susanti, 2007), while professional commitment has not been proven consistent (Silaban, 2009; Susanti, 2007). In this study hypothesize that professional commitment influences the reception of dysfunctional behaviour in auditing moderated by work environment spirituality.

Based on the two theories and the results of previous studies above, we can formulate the alternative hypotheses as follows:

H₄: Work environment spirituality moderates the relationship between professional commitment and the reception of dysfunctional behaviour in auditing.

METHODOLOGY

Questionnaires are sent by e-mail to 329 accounting firms' e-mail addresses throughout Indonesia by including links to questionnaires. There were 329 email addresses. It turned out that as many as 55 targeted emails returned to bounced email, so only 274 emails arrived at their destination. From 274 emails that arrived at the destination, it turned out that as many as 404 respondents participated. However, from 404 data entered only 386 data can be processed, because the same data entered more than once, most likely due to the clicking of the reload/refresh button when filling out the online questionnaire. Besides the false indication of filling out the questionnaire, it also caused the data entered not to be recognized, such as 22 years old, only working two years and already becoming a partner.

The reception of dysfunctional behaviour in auditing is the level of auditor reception of practice that contributes to the decline in audit quality and ultimately leads to audit failure (Donnelly et al., 2005; Kelley & Margheim, 1990). There are twelve dimensions of the reception of dysfunctional audit behaviour. However, only three dimensions we used in this study. This is because these three dimensions have been used many times in previous reviews and showed consistent validity and reliability results (Donnelly et al., 2005, 2003b, 2003a; Paino et al., 2011; Petronila & Irawati, 2006; Silaban, 2009). This study examines three types of dysfunctional audit behaviour endangering audit quality, namely: premature sign-off, underreporting time and altering audit procedures (Donnelly et al., 2003a). Respondents were only asked to express their reception of dysfunctional audit behaviour, due to the reasons that had been conveyed by (Donnelly et al., 2003a) in his research. First, attitude is an indicator of real behaviour. Second, an auditor's beliefs affect his willingness to perform dysfunctional audit behaviour. So that auditors who are more receptive to dysfunctional audit behaviour tend to engage in such practice. Third, logically conveyed (Donnelly et al., 2003a), respondents will feel reluctant and hesitant if asked to acknowledge their involvement in the dysfunctional audit practice.

Locus of control is a concept that was initially developed by Rotter since 1965. This concept has been widely used in various behavioural research to explain human behaviour in an organizational environment. Individuals develop a generalized expectation that success in certain circumstances depends on individual behaviour or controlled by external forces (Rotter, 1966). The instrument is the same as that used by previous studies (Donnelly et al., 2003b, 2003a; Maryanti, 2005; Paino et al., 2011; Petronila & Irawati, 2006; Wahyudin et al., 2011).

The measurement of the construct of professional commitment in this study uses the instruments used by Smith & Hall (2008) and Silaban (2009) to measure the professional commitment of public accountants in Australia and Indonesia. The results of both studies indicate that this instrument is a reliable measurement model and has good discriminant validity.

The concept of work environment spirituality used in this study has a definition as an acknowledgment that employees have an inner life that nurtures and nurtured by meaningful work that takes place in a community context and aligned with the values found in the organization (Ashmos & Duchon, 2000; Milliman, Czaplewski, & Ferguson, 2003; Neck & Milliman, 1994). In order to measure the construct of spirituality in the workplace, instruments used developed by Ashmos & Duchon (2000), Milliman, Czaplewski, & Ferguson (2003) and validated in Indonesian Language (Duchon & Plowman, 2005; Rahayu, 2007) in the Indonesian language. This instrument has been used to measure the construct of spirituality in the work environment in several behavioural studies.

The data collection process lasted eight days. During that time there were 404 questionnaire data entered, and 18 cannot be processed or 4.45%. The remaining 386 or 95.54% can be processed. The total sample of 386 respondents is considered adequate because it is in accordance with the number of samples required by estimating maximum-likelihood between 200-400 (Ghozali, 2016) and exceeding the minimum sample required for research using data analysis with structural equation models namely 5 (five) 70 number of research indicators ((Hair Jr, Black, Babin, & Anderson, 2014) or as many as 350.

The data analysis technique used in this study is structural equation modeling with variance-based or component-based (component-based structural equation modeling) or what is known as Partial Least Square (PLS). We used this method because it is a reasonably stable method with fewer assumptions. The multivariate data is not necessarily normally distributed. We can use any categorical, ordinal, interval to ratio data in the same model. The sample amount is not necessarily large. Besides being able to be used to confirm theories, PLS can also be used to explain the presence or absence of relationships between latent variables. We chose the method also because of a large number of indicators, but

the small number of samples. Therefore we could not solve by covariance-based structural equation modeling ([Ghozali, 2008](#)).

One component-based SEM program or variance-based SEM (PLS-SEM) that can be used to analyze data is WarpPLS. This study uses WarpPLS version 6.0 to analyze structural equation models. Stages in WarpPLS require researchers to compile a path diagram. After drawing a path diagram, the model is ready to be estimated and evaluated as a whole. Evaluation of models in PLS-SEM using the WarpPLS program can assess the results of the model measurements. In order to test the validity and reliability of latent constructs, we used confirmatory factor analysis for variables with reflective indicators and the significance value of t-counts for variables with formative indicators. We later proceed with significance testing to test the effect between constructs or variables and the value of R² ([Latan & Ghozali, 2012](#)). The statistical equations for this research model are as follows:

$$\text{Professional Commitment} = \beta_1 \text{Locus of Control} + \varepsilon$$

Dysfunctional Behavior

$$= \beta_2 \text{Locus of Control} + \beta_3 \text{Professional Commitment} + \beta_4 \text{Work Environmental Spirituality} + \beta_5 \text{Professional Commitment} * \text{Work Environment Spirituality} + \varepsilon$$

DISCUSSION / ANALYSIS

The alternative hypothesis one states that locus of control has a positive effect on the reception of dysfunctional behaviour in auditing. Based on the results of data processing, this hypothesis proved to be supported empirically. Support for this hypothesis is because the level of significance (p) is in line with expectations. The results of data processing show the estimated regression coefficient between locus of control and dysfunctional behaviour in auditing reception of 0.646 (positive sign) with a significance level of <0.001. Because the significance level of <0.001 is much smaller than 0.05, the hypothesis one has enough evidence to be accepted.

This finding is in line with the theory which states that a person's attitude towards an action or behaviour influences his behavioural intentions ([Ajzen, 2011](#)). A person's locus of control shows to what extent a person believes that he can control various events that influence his life ([Rotter, 1966](#)). This finding is also consistent with some previous studies that support this theory of reasoned action, which states that locus of control is positively related to the reception of dysfunctional behaviour in auditing and some dimensions of dysfunctional behaviour in auditing. The higher the locus of control or the lower the level of one's belief about the extent to which their behaviour or actions affect their success or failure, the greater one's reception of dysfunctional behaviour in auditing ([Donnelly et al., 2003a, 2003b](#); [Paino et al., 2011](#); [Petronila & Irawati, 2006](#); [Silaban, 2009](#)).

Alternative hypothesis two states that locus of control has a positive effect on professional commitment. Based on the results of data processing, this hypothesis proved to be supported empirically. Support for this hypothesis is because the level of significance (p) is in line with expectations. The results of data processing show the estimated regression coefficient between locus of control and professional commitment of 0.471 (positive sign) with a significance level of <0.001. Because the significance level <0.001 is much smaller than 0.05, the second hypothesis has enough evidence to be accepted.

The third alternative hypothesis states that professional commitment negatively affects the dysfunctional audits behaviour reception. Based on the results of data processing, this hypothesis is not proven to be empirically supported. The results of data processing show the estimated value of the regression coefficient between the professional commitment and the reception of dysfunctional behaviour in auditing 0.100 (positive sign) with a significance level of 0.012. Because even though the significance level of 0.012 is smaller than 0.05, the estimation of the regression coefficient between professional commitment and reception of dysfunctional behaviour in auditing is positive, then the third hypothesis does not have enough evidence to be accepted.

The fourth alternative hypothesis states that work environment spirituality moderates the relationship between professional commitment and reception of dysfunctional behaviour in auditing. Based on the results of data processing, this hypothesis is not proven to be empirically supported. There is no evidence of support for this hypothesis because the level of significance (p) is not in line with expectations. The results of data processing show the estimated regression coefficient between the interaction of work environment spirituality and professional commitment with the reception of dysfunctional behaviour in auditing of 0.051 (positive sign) with a significance level of 0.126. Because the significance level of 0.204 is far higher than 0.05, then the fourth hypothesis does not have enough evidence to be accepted.

From the various results of previous studies, the relationship between professional commitment and reception of dysfunctional behaviour in auditing and dimensions is still experiencing inconsistencies ([Silaban, 2009](#); [Susanti, 2007](#)). If associated with the theory of reasoned action and contingency theory, it is very likely that the influence of the environment causes this inconsistency.

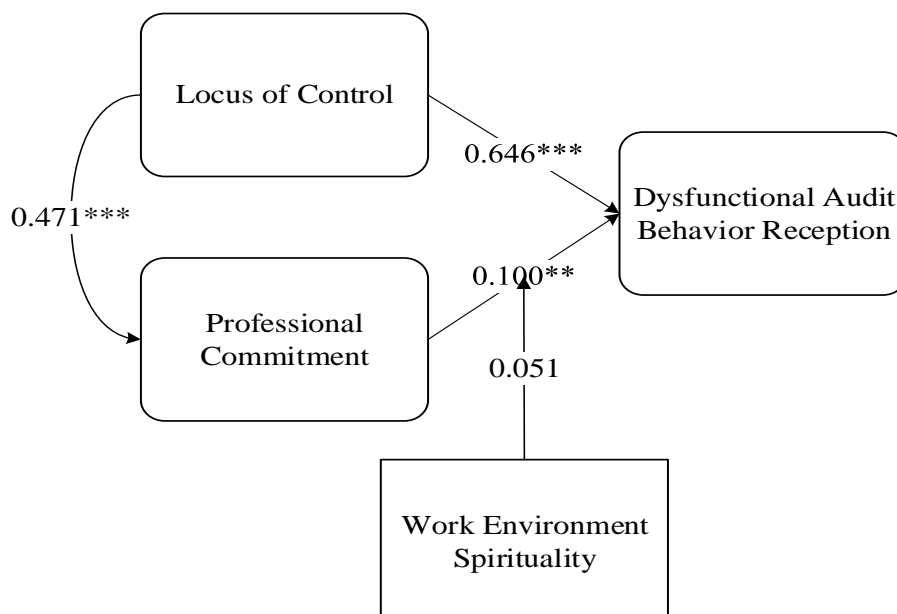


Figure 1: Result Model

Table 1: Estimated Coefficients and p-value

Effect	Coefficient	p-value
Locus of Control → Dysfunctional Behaviour	0,646	<0,001
Locus of Control → Professional Commitment	0,471	<0,001
Professional Commitment → Dysfunctional Behaviour	0,100	0,012
Work Environment Spirituality * Professional Commitment → Dysfunctional Behaviour	0,051	0,126
Adjusted R ²	0,49	

In this case, the environmental factor that has a probability to explain the relationship between professional commitment and reception of dysfunctional behaviour in auditing is the spirituality of the work environment. Work environment spirituality has significant relationships and interactions with organizational commitment ([Adawiyah et al., 2011](#); [Mat Desa & Koh Pin Pin, 2011](#); [Pawar, 2009](#)). Organizational commitment itself also has a strong relationship with professional commitment ([Bline et al., 1991](#); [Brierley, 1996](#); [Groves et al., 1984](#)). However, it is shown that organizational commitment is consistently related to the reception of dysfunctional behaviour in auditing ([Donnelly et al., 2003a, 2003b](#); [Susanti, 2007](#)), while professional commitment has not been proven consistent ([Silaban, 2009](#); [Susanti, 2007](#)).

Theoretically, this study has the following implications. The results of this study are in line with the theory which states that a person's attitude towards an action or behaviour influences his behavioural intentions ([Ajzen, 2011](#)). This finding is also consistent with some previous studies that support this theory of reasoned action, which states that locus of control is positively related to the reception of dysfunctional behaviour in auditing and some dimensions of dysfunctional behaviour in auditing. The higher the locus of control or the lower the level of one's belief about the extent to which their behaviour or actions affect their success or failure, the greater one's reception of dysfunctional behaviour in auditing ([Donnelly et al., 2005, 2003a, 2003b](#); [Paino et al., 2011](#); [Petronila & Irawati, 2006](#); [Silaban, 2009](#)).

This finding is still in line with the theory of reasoned action, in which behavioural beliefs link certain behaviours to expected outcomes. A behavioural belief is a subjective probability that the behaviour will produce a predetermined outcome. In this case, a person's locus of control is a person's behavioural beliefs, a subjective probability that both internal and external factors determine one's success. Even though someone can have a lot of behavioural beliefs about any behaviour, only a small number are easily accessible at certain times. We can assume that these accessible beliefs, together with the personal values of the expected results, determine the auditor's locus of control. In particular, evaluation of each outcome contributes to attitudes in direct proportion to one's subjective probability that the behaviour produces intended outcomes ([Ajzen, 2011](#)), which in this case is the auditor's professional commitment.

In some previous studies, no one has proven that the control locus has a positive effect on professional commitment. However, the control locus has a significant effect on organizational commitment ([Donnelly et al., 2003b](#)). Meanwhile, organizational commitment and professional commitment have a positive and significant relationship, but not high enough so that we can conclude that both measure the same construct ([Brierley, 1996](#)). Therefore, we can conclude empirically that the higher the control locus, the higher the professional commitment of the auditor. In other words, the lower a person's level of confidence in the extent to which their behaviour or actions affect the success or failure they experience, the higher the form of personal attachment to the profession.

The results obtained from this research remain in line with the theory of reasoned action and planned behaviour, the auditor's normative beliefs should refer to perceived behavioural expectations such as prominent individuals or reference groups, in this case, the profession of auditors. It is the normative beliefs, if found with the auditor's motivation to comply with different reference auditors, that can determine the applicable subjective norms. In particular, the motivation to obey the auditor used as a role model contributes to subjective norms in direct proportion to the auditor's subjective probability predicted by the person referred to by the person to do the behaviour in question, in this case, the auditor's professional commitment.

Still, in using the same theory, subjective norms are social pressures perceived by the auditor to be involved or not involved in dysfunctional behaviour in auditing. By using an analogy to the attitude-value expectation model, the assumed normative beliefs determine the subjective norms of the auditor accessed regarding the auditor's expectations used as role models.

Although these findings are not in line with some of the results of previous studies, professional commitment negatively affects ethical orientation ([Elias, 2006](#)). Where the lower the professional commitment, the more likely someone takes action that is beneficial to themselves (personal benefits) and unethical behaviour ([Greenfield et al., 2008](#)). However, the results still show that professional commitment is significantly associated with dysfunctional behaviour in auditing ([Silaban, 2009](#)).

The results of this study are in line with reasoned action theory in which subjective norms interact with attitudes toward an action or behaviour and influence behavioural intention. When applied in this study, work environment spirituality is a proxy for subjective norms that interact with professional commitment which is a proxy of attitudes toward actions or behaviour — furthermore, the interaction of the two influences the auditors' reception of dysfunctional behaviour in auditing.

When viewed from the contingency theory, the interaction of the environment and subunits of the organization affects organizational performance. If applied in this study, the interaction of the environment and organizational subunits represented by the interaction of work environment spirituality with professional commitment and the control locus of the accountant — the interaction of both influences organizational performance which is represented by auditor reception of dysfunctional behaviour in auditing.

From the various results of previous studies, the relationship between professional commitment and reception of dysfunctional behaviour in auditing is still experiencing inconsistencies ([Silaban, 2009](#); [Susanti, 2007](#)). If associated with the theory of reasoned action and contingency theory, it is very likely that the influence of the environment causes this inconsistency. In this case, the environmental factor that has a probability to explain the relationship between professional commitment and reception of dysfunctional behaviour in auditing is the spirituality of the workplace. Workplace spirituality has significant relationships and interactions with organizational commitment ([Adawiyah et al., 2011](#); [Mat Desa & Koh Pin Pin, 2011](#); [Pawar, 2009](#)). Organizational commitment itself also has a significant relationship with professional commitment ([Bline et al., 1991](#); [Brierley, 1996](#); [Groves et al., 1984](#)). However, organizational commitment seems to be consistently related to the dysfunctional behaviour in auditing reception ([Donnelly et al., 2003a](#), [2003b](#); [Susanti, 2007](#)), while professional commitment has not been proven consistent ([Silaban, 2009](#); [Susanti, 2007](#)).

Based on the results of this study, this study has policy / practical implications. The respondent's answer data that entered indicates that the locus of control and reception of audit behaviour dysfunction of auditor respondents in Indonesia is in the moderate category and the relationship between the two is positive. These conclusions provide practical implications for lowering the control locus so that the reception of dysfunctional behaviour in auditing can also be derived. The way to do this is by convincing the auditor as follows. If someone succeeds in obtaining his desired good job, making large sums of money, getting a promotion, prominently in various fields, it is not just luck. However, there are factors of ability and effort in it. The hope that arises is that accounting firms recruit or promote people based on their capabilities, not because of luck or because of the personal recommendations of people who are already known. The reward and punishment system that applies in the company should also be functioned optimally, objectively and transparently. Therefore, it does not give rise to pretensions that firms do not recruit or promoted based on their capability.

Respondents' answers to data indicate that professional commitment and reception of dysfunctional behaviour of auditor respondents in Indonesia are in the moderate category and their relationship is positive. Initially, the relationship between them was hypothesized to be negative, but the result was that the higher the professional commitment, the higher the reception of dysfunctional behaviour in auditing. Previous findings support the results where the higher the position of the auditors, the higher the reception of dysfunctional behaviour in auditing. Meanwhile, for auditors at junior and senior level/supervisor, the reception of dysfunctional behaviour in auditing is low.

Therefore based on these findings, the reception of dysfunctional behaviour in auditing can be derived in the following way. The auditor should also be able to get out of his comfort zone. Seeing the fact that the more bound an auditor is to his profession, also makes him take actions that are less ethical, justifying any means so that his business can continue to run. A feeling of pride, important, feeling a loss if one leaves the profession of the auditor because of investment considerations, it all shows how the auditor's attachment to his profession gives an adverse impact. Auditors also need to develop themselves, switching to other professions that can still be done by the Office of Public Accountants, such as

being an Accountant Educator, Management Accountant, or entering the public sector, without being an auditor. Therefore, the auditor can see in a broader scope.

CONCLUSION

Various previous studies regarding the reception of dysfunctional behaviour in auditing have been carried out. However, the findings obtained also still show inconsistent results. Therefore, in this study, a test was conducted on a model that could explain whether workplace spirituality influences the relationship between locus of control, professional commitment, and reception of dysfunctional behaviour in auditing.

The results obtained can be described as follows. Locus of control proved to have a positive effect on the behavioural dysfunctional audits reception. Locus of control proved to have a positive effect on auditors' professional commitment. Professional commitment is not proven to harm the reception of dysfunctional behaviour in auditing. Work environment spirituality is not proven to moderate the relationship between professional commitment and reception of dysfunctional behaviour in auditing.

PRACTICAL APPLICATION

The respondent's answer data indicates that work environment spirituality has been shown to moderate the relationship between professional commitment and reception of dysfunctional behaviour in auditing. This research provides practical implications where accounting firms managers must be able to manage the following.

- a. Convince all personnel in their environment that work provides essential and social benefits.
- b. Make all personnel in their environment feel happy to work because their willingness to work together (working cooperatively) with others is highly valued.
- c. Convince all personnel in their environment that they are part of the community in the workplace and must support each other.
- d. Managers should give all personnel in their environment freedom to express their ideas/thoughts/ opinions.
- e. Managers must convince all personnel in their environment that they care about each other and they are a big family.
- f. Managers must convince all personnel in their environment that the values of the organization they work in are most suitable for them, caring for those who are less able, care for their employees and have a conscience.
- g. Managers must convince all personnel in their environment that where they work, everyone feels associated with the vision, mission and goals/objectives of the organization,
- h. Managers must convince all personnel in their environment that where they work, everyone feels that the organization they work in is concerned with the health of their employees and how the employee returns to enthusiasm.
- i. Managers must convince all personnel in their environment that where they work, everyone feels hopeful about life caring for the spiritual health of their co-workers.
- j. Managers must convince all personnel in their environment that where they work, everyone feels that their spiritual values influence the choices they make.
- k. Managers must convince all personnel in their environment that where they work, everyone assumes that prayer is an integral part of their lives.

LIMITATION AND STUDY FORWARD

As is usual for a study, this research also contains many weaknesses. We sent the questionnaire to the official accounting firms' emails, where the password is usually only known by certain officials in the firms and is usually at the level of senior/supervisor. There were more partners/managers respondents. Therefore, the proportion of respondents does not reflect the firm hierarchy where it is usually conical, with more junior auditors than senior auditors/supervisors and more senior auditors/supervisors than managers or partners. The indicators of the control locus used in this study are only eight of the 18 indicators. Likewise, with the professional commitment indicators for the primary model, only ten of the 18 indicators were used. We left the indicators that did not pass the confirmatory factor analysis, even though they passed the validity and reliability tests,

Based on the limitations of the above research, then proposed several potential research in the future as follows. For conditions in Indonesian accounting firms, data collection online should be funded and when filling out online questionnaires to be carefully estimated. Unless the researcher has the power to require respondents to fill online, without being limited by fees. If a researcher wants to get the right proportion, the questionnaire sent to the accounting firms' e-mails should be submitted in the introductory letter to be filled proportionally by the personnel in the firms. Be sure to send the questionnaire online to the respondent and explain whether the questionnaire needs to be forwarded or not. If we need them to forward the questionnaire to get more respondents, we must explain to the respondents. The indicators used in similar research should be examined further whether it fits the conditions in Indonesia. It would be better if previously

tested on these indicators, even though these indicators are the adoption of existing research. The model presented in this study is still very potential to be modified or developed better. Both are developed by adding variables, adjusting the proportion of the number of samples, changing the model, and changing the research design using experiments. This research mostly refers to studies that initially developed abroad, especially in developed countries. Therefore, the hypothesis that built also refers to the conditions there and it turns out the results are different (allegedly negative, it turns out the results are positive). For further research, it should be considered to refer more to the results of similar studies in Indonesia or countries with conditions similar to Indonesia.

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