

## THE EFFECTS OF LOCUS OF CONTROL AND ORGANIZATIONAL COMMITMENT TO ACCEPTANCE OF DYSFUNCTIONAL AUDIT BEHAVIOR BASED ON THE THEORY OF PLANNED BEHAVIOR

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### ABSTRACT

*The objective of this study was to examine the effect of internal locus of control, external locus of control and organizational commitment to the acceptance of dysfunctional audit behavior. The discovery of several violations of audit standards and codes of conduct carried out by the auditors in several countries and the inconsistent research results of previous researchers became the motivating factors in this study. The respondents in this study were auditors who work in Public Accounting Firms in Semarang. The analysis instrument in this research was the multiple regression. The results show that external locus of control had a positive influence on the acceptance of dysfunctional audit behaviors. This study also found that internal locus of control and organizational commitments had negative effects on the acceptance of dysfunctional audit behaviors. This research contributed to the development of science, especially in the field of auditing on the influence of individual characteristics on acceptance of dysfunctional audit behavior. The results of this study were also expected to be used by the public accounting firms to consider when it would hire new auditors in order that the firms could better choose those with high internal locus of control and who had high organizational commitment, so that acceptance of dysfunctional audit behavior could be minimized.*

Keywords: acceptance of dysfunctional audit behaviors, turnover intention, locus of control, organizational commitment, theory of planned behaviors.

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### Introduction

In the condition of tight competitions like the present, an auditor must always maintain his performance in order to maintain the audit quality. The auditor should perform the work in accordance with professional standards so the trust in the auditor can be maintained (McDaniel, 1990).

Auditors should use their professional skills carefully and thoroughly so that their performance becomes reliable. In order to carry out his professional work, an auditor must have an expertise in auditing, formal educational background, and work experience in a profession that will suffice, be practical and should always follow the continuous professional educations. In addition, an auditor is also required to meet the technical qualifications and experience in the industry conducted by his clients, to have the ability to understand the criteria used and to be able to determine the amount of evidence needed to support a conclusion that will be taken (Joseph, 1996).

As a professional, auditor should avoid negligence and dishonesty. To be able to fulfill his professional responsibilities, an auditor is required to perform a task with a reasonable degree of accuracy, skills, and prudence in every case (Otley and Pierce, 1996). Violations of the standards will lead to dysfunctional behavior that is very undesirable in the audit.

Acceptance of dysfunctional audit behavior is an act of receiving any action not in accordance with auditing standards. Another definition of acceptance of dysfunctional audit behavior is receiving any action that deviates from the audit standard. Acceptance of dysfunctional audit behavior is a serious problem faced by the public accounting profession, because it can have a direct or indirect effect on the audit. Behaviors that directly influence the audit includes the premature completion of audit steps without completing the whole procedure (Donnelly et.al, 2003), changing the procedures established in the audit (Outley and Pierce, 1995; Rhode, 1978; Alderman and Deitrick, 1982), inaccurate processing (McDaniel, 1990), and audit-stage errors (Margheim and Pany, 1986; Lightner, Adams, and Lightner, 1982).

The behaviors that have an indirect influence on the audits carried out is that the time required to report for auditing is shorter than the real time, behavior that is commonly referred to as under-reporting time. This behavior occurs because the auditor uses their personal time to complete the audit work and the auditor does not charge their personal time in order to meet the budget allotted time by public accounting firms. Although this behavior does not directly affect the quality of the audit but this behavior will give a pressure on audit time in the future (Lightner et al., 1982).

Auditing standards require auditors to act in accordance with auditing standards in performing each audit assignment. But researchers have found some evidence of deviation from the standard audit conducted by the auditors. The findings include Lightner, Adam, and Lightner (1982), with the expectancy theory find that a number of significant accountants did under-reporting time. Under-reporting time is the shortness of time required to report to the audit than the actual time. The findings of these studies indicate that more than 65 percent of the respondents auditor conduct an audit without reporting the actual time. Rhode (1978) reported that more than 50% of AICPA members admitted to premature sign off on the audit steps or conduct audits with quality standard below. Premature Sign off is a situation which indicates that the auditor terminates one or more of the required audit in the audit procedure without replacing the other step (Donnelly et al., 2003). A survey of senior auditor big six of public accounting firms in Ireland also showed that eighty nine percent of respondents reported having done some form of audit quality reduction behaviors (eg premature sign off) and estimate that an average of 12.2 percent form deviations are reported total audit time with a shorter time than the actual time (Outley and Pierce, 1995).

There are several factors that the auditor receives audit dysfunctional behavior. One of the factors that the auditor receives audit dysfunctional behavior is the locus of control. Locus of Control is a concept developed by Rotter in 1966. Rotter stated that individuals develop expectations about their success in certain situation will depend on their personal behavior or controlled by parties outside himself. Individuals who tend to correlate the results with their own businesses or individuals believe that events are under their control refers to the internal locus of control. While individuals with an external locus of control believe that they can not control events or results they achieve (Spector, 1982). So internally or externally individuals who can cope with certain situations are identical and their actions will have a very different effect on their lives (Donnelly, Quirin, and O'Bryan, 2003). Some researchers found that the locus of control has positive influence on acceptance of dysfunctional audit behavior (Donnelly et al., 2003; Irawati Petronila, and Mukhlisin, 2005; Wijayanti 2009; Harini et al, 2010; Srimindarti, 2010). The different results found that the locus of control does not affect the acceptance of dysfunctional audit behavior (Maryanti, 2005).

Other factors that affect the acceptance of dysfunctional audit behavior is organizational commitment. Parker and Kohlmeyer (2005) defines organizational commitment as the relative strength of individual identification of an organization and its involvement in a particular organization. Three factors related to organizational commitment are: (1) trust definite and acceptance of the values and goals of the organization; (2) willingness to bend over backwards for the sake of the organization; (3) and a strong desire to remain a member of the organization. Individuals who have organizational committed will have a better level of loyalty. They are loyal to the organization because they believe in the goals and values of the organization. Based on the belief that individuals with high organizational commitment are willing to do the work above and beyond what should be done (Irawati et al., 2005). The high level of loyalty would result in individuals tend not perform audit dysfunctional behavior rather than auditors who have a low organizational commitment (Malone and Roberts, 1996). Research evidence shows the negative relationship between organizational commitment and acceptance of the auditor to the dysfunctional audit behavior (Malone and Roberts, 1996). This finding is supported by Maryanti, (2005).

Various empirical evidence from studies that have been conducted previously showed dysfunctional audit behavior reception problems faced by the public accounting profession in order to fulfill the responsibilities of his profession. Factors causing acceptance of dysfunctional audit behavior is a factor of the individual internal auditor (Irawati, et al., 2005). Similar statements said by Donnelly et al., (2003). They stated, internal factors affecting individual auditors have potential acceptance of dysfunctional audit behavior. The organizational literature behavior stated that perceptions and individual response in the kept jobs is affected by individual differences or individual internal factors (Donnelly et al., 2003). Furthermore, Trevino (1986) states that unethical behavior by the individual organizations can be caused by internal factors of the individual.

Given the importance of understanding the individual factors in the dysfunctional audit behavior, doing research on individual factors that influence the auditor's acceptance of dysfunctional audit behavior needs to be done. The description above is the motivation that drives the researchers to conduct this research. This study is useful to identify more auditors who receive dysfunctional behavior.

Dysfunctional audit behavior can be caused by factors derived from the individual auditor (Irawati et al., 2005). Research in psychology states that individual behavior illustrates the personality of the individual and situational factors when making a certain action decision at a particular time (Koonce and Mercer, 2005). Based on the statement above, it can be concluded that the trend of the auditor to accept the dysfunctional behavior on an audit can be caused by various factors inherent in the individual auditor (Kelly and Margheim, 1990).

So far, research on the effects of individual characteristics on acceptance of dysfunctional audit behavior in public accounting firms was still carried out within a limited scope and used unidimensional locus of control. The inconsistencies and limitations of the study results from the previous researchers which have been described above are the factors that motivate researchers to conduct this study, so it is necessary to do research on the influence of locus of control and organizational commitment to acceptance of dysfunctional audit behavior. This study tried to do research on the auditors who work in Public Accounting Firms (PAF) in Semarang with multi-dimensional locus of control. The exposure in this study will begin with a literature review

covering the theory of planned actions, acceptance of dysfunctional audit behavior, locus of control, organizational commitment and development of hypotheses. Next, the research methods will be discussed, starting from the samplings and populations, the definition of operational variables, then continued with the analysis tools. The subsequent exposure will discuss about the results and discussions that begin with details of the questionnaires delivery and questionnaires returned, and then will be continued with normality, validity and reliability, model fit and hypotheses tests. Next will be the hypothesis discussion. The final section of this paper will present the conclusions, limitations of the study and suggestions for future research.

## **Literature review and hypothesis development**

### **The theory of planned behavior**

The theory of planned behavior has been developed by Fishbein and Ajzen since 1969 (Setiawan and Ghozali, 2006). It suggests that human actions are triggered by three kinds of factors: 1. the behavior outcome beliefs and the evaluation of the behavior results (behavior belief), 2. the normative another people expectations beliefs, motivation to keep their expectations (normative belief), and 3. the presence of factors that facilitate or inhibit behavior beliefs and power perception on that factor (control belief). Based on this perspective, the confidence to behave causes both positive and negative attitudes toward a particular behavior, normative beliefs result in the formation of the social pressure perception to take an action or subyektive norms and control belief raises behavior control perceptions. The combination of attitudes toward behavior, subjective norm, and behavioral control perception lead to the formation of behavior intentions.

This theory is relevant for it is especially used to explain the auditor's behavior who receives dysfunctional audit behavior. Before the auditor receives a dysfunctional audit behavior, the auditor will have the confidence on the results obtained from such behaviors. After that, an auditor would decide whether he would accept the dysfunctional audit behavior. It is strongly related to beliefs about the importance of enforcing auditors to functionally act in his profession. After that, when he is about to do his task, the auditor will have the normative expectations or beliefs and motivation from others to fulfill these expectations. If it is associated with the acceptance of dysfunctional audit behavior, with the high demands of the users' financial statements about the fairness assurance that the audited financial statements would provide, the motivation of the auditors to act functionally will make auditors feel confident to avoid dysfunctional audit behaviors. Next, sanctions which are likely to be accepted if the auditor receives dysfunctional audit behavior is the auditor's control belief. The more severe sanctions that will result from receiving dysfunctional audit behavior will increasingly support the auditor not to accept the dysfunctional audit behavior.

### **The acceptance of dysfunctional audit behaviors**

Acceptance of dysfunctional audit behavior is a form of behavior that can lead to the audit failure. Acceptance is an attitude that shows how far the individual receives or tolerates a certain behavior. Thus, an acceptance of dysfunctional audit behavior shows how much people tolerate dysfunctional audit behavior. The higher level acceptance of the individual against the dysfunctional audit behavior will determine how large the individual tolerates the dysfunctional audit behavior. The reception also encourages individuals to perform dysfunctional audit behavior when they see others around them also do the same thing (Donnelly et al., 2003).

A dysfunctional behavior is a behavior that does not comply with the standards and undesirable in conducting audit work. The dysfunctional audit behavior is any action taken by the auditors during the audit program implementation which can reduce the quality of audits, both directly and indirectly (Kelley and Margheim, 1990; Otley and Pierce, 1996). Such behaviors consist of premature sign-off, under-reporting of time, and behavior change or replace the audit procedure (Otley and Pierce, 1996). The following will describe a such of variety dysfunctional audit behavior.

Premature sign-off occurs when an auditor stops the steps necessary to an audit without replacing with another audit steps, or without completing the job, or by not doing all steps of the audit program (Alderman and Dietrick, 1982). Under-reporting of time arises when an auditor finish the job that is charged with their personal time and do not impose time spent on such work to the client. Other forms of audit behavior is changing or replacing the act of audit procedures. This action occurs when auditors take action to reduce the collection of evidence effectiveness during the agreement.

### **Locus of control**

Locus of Control is a concept developed by Rotter in 1966. Rotter stated that individuals who develop their success expectations in certain situations will depend on their personal behavior or controlled by parties outside himself (Donnelly et al., 2003). Individuals who tend to correlate the results with their own efforts or individuals who believe that events are under their control refers to the internal locus of control. While individuals with an external locus of control believe that they can not control events or results they achieved (Spector, 1982). So internally or externally when individuals who can cope with certain situations are identical, their actions will have a very different effect on their lives (Donnelly et al., 2003).

Locus of control refers to the extent of individual beliefs that he can control the factors that affect him. Individuals who have high internal locus of control believes that their behavior and actions, though not totally, affects a variety of events in his life. Individuals with high external locus of control believes that the chance, fate, or somebody else is a major determining factor for a variety of things that happened to him (Setiawan and Ghozali, 2006).

Within the scope of the auditors who work in public accounting firm, many researchers connect locus of control auditors with their behavior in the workplace. Frucot and Shearon (1991) investigated the locus of control and participation budget relationship. Hyatt and Prawitt (2001) connects the locus of control with the performance. Donnelly et al. (2003) linked the locus of control with the acceptance of dysfunctional audit behavior. Malone and Robert (1995) connects the locus of control with the behavior of reducing the quality of the audit.

### **Organizational commitment**

An organizational commitment has been identified as a critical factor in understanding and explaining the relationship between the behavior of employees in the organization. Parker and Kohlmeyer (2005) defines organizational commitment as the relative strength of individual identification of an organization and its involvement in a particular organization. Three factors are involved in the organization, namely: (1) trust definite and acceptance of the organizational values and goals; (2) willingness to bend over backwards for the sake of the organization; (3) and a strong desire to remain a member of the organization.

The concept of organizational commitment is based on the premise that the individual form an attachment to the organization. Historically, organizational commitment is a behavioral perspective in which the commitment is defined as behavior that is consistent with the activity (Setiawan and Ghozali, 2006).

Different views on organizational commitment expressed by the flow atitudinal affective oriented and rooted from Kanter thinking (1968) which states that a commitment is a willingness of the social actors to provide energy and loyalty to the organization, as well as individual affective attachment to the group, the commitment is not seen as behavior but as an attitude. Atitudinalism mainly developed and popularized by Porter and colleagues, which defines commitment as the relative strength of individual identification of an organization and its involvement in a particular organization, which is characterized by three psychological factors, namely: (1) a strong desire to remain a member of a particular organization; (2) willingness to bend over backwards for the sake of the organization, (3) and a definite confidence and acceptance of the organization values and goals (Setiawan and Ghozali, 2006). Weiner (1982) adds the normative side of commitments and define commitment as the confidence internalization and total responsibility for behavior that reflects a personal sacrifice for the organization, does not depend primarily on reinforcement or punishment, and an indication of the organization's private preoccupation (Setiawan and Ghozali, 2006)

Organizational commitment is defined as the power of the individual and the individual's involvement in a particular organization. Organizational commitment stated as a condition or degree of the extent to which an employee favor to a particular organization and its objectives, and intend to maintain their membership in the organization. Employee's commitment to the organization is one of their attitudes that reflect feelings of like or dislike to the organization where they work (Robbins, 2003).

The composition of the organizational commitment focus on employee loyalty to the organization. This is a psychological condition or employee orientation to the organization, where employees are willing to spend extra energy in the interest of the company (Robbins, 2003). The third perspective view of organizational commitment is unidimensional (Setiawan and Ghozali, 2006).

In its development, atitudinal perspective viewed that organizational commitment is multidimensional and composed of affective commitment which is an emotional attachment to an organization where employees identify themselves with the organization and enjoy the membership in the organization, continuance commitment is perceived costs related to the incurred costs when leaving from the organization, and normative commitment is a responsibility to remain in the organization (Setiawan and Ghozali, 2006).

All the approaches which have been mentioned above is the view that a commitment is a psychological condition that characterizes the relationship between employees and organization, and have implications for the decision to remain or leave from organization. However, the nature of the psychological conditions for each form of commitment is very different. Employees with a strong affective commitment remain in the organization because it wanted to, continuance employees with a strong commitment to remain in the organization as needed, and employees who have a strong normative commitment to remain in the organization because they have to do.

### **Hypothesis development**

#### **Internal locus of control influence on acceptance of dysfunctional audit behavior.**

Locus of control is widely used in research in the field of behavioral to predict the behavior of individuals within the organization. Individuals can be distinguished whether they have internal locus of control or external locus of control. Auditor with internal locus of control believe that everything produced is obtained because of their effort. Moreover auditor with internal locus of control has advantages in processing the data, and carry out the information required. Because of these advantages the auditor will have no difficulty in doing the job appropriate with established standards organization. Therefore they are not receiving dysfunctional behavior (Rotter, 1966). The planned action theory can explain the behavior of the auditor by looking at the attitude of auditors. Auditor with internal locus of control feel confident that the actions carried out according to the standards will yield good performance appraisal so they will have a greater possibility to be promoted. This attitude will motivate auditors not to accept the dysfunctional audit behavior. In addition, auditors will also see the possibility of sanctions if they

accept dysfunctional audit behaviors as control beliefs so that confidence will prevent the auditor to accept the dysfunctional audit behavior. Based on the explanation above, the hypothesis is formulated as follows:

H1: Internal locus of control has a negative influence on the acceptance of dysfunctional audit behavior

**External locus of control has an influence on acceptance of dysfunctional audit behavior**

Auditor with external locus of control believe that what they are getting more determined by external factors other than himself as fate, the environment and so on. Therefore, auditors believe that what they are getting is not their own efforts so when they do not see the people around him do not do the job in accordance with the standards and procedures established organization, they tend to accept and take dysfunctional action (Donnelly et al., 2003). Auditors have confidence that the environment expect them to do the same behavior. Auditor feel when others around them tend to accept dysfunctional audit behavior auditor is motivated to do the same. With this attitude auditors believe that they can retain the job as a result of accepting the dysfunctional audit behavior. Based on the explanation above, the hypothesis is formulated as follows:

H2: external locus of control has positive influence on acceptance of dysfunctional audit behavior

**The influence of organizational commitment to acceptance of dysfunctional audit behavior**

Auditor who has high organizational commitment will have a small probability to get out of the organization where they work. Gibson et al., (1997) in Donnelly et al., (2003) states that a person who has a high commitment to the company, will have a small possibility in finding alternative job. In accordance with the theory of organizational commitment, auditors have a definite beliefs about the purpose of the organization so they will maintain membership in the organization where they work.

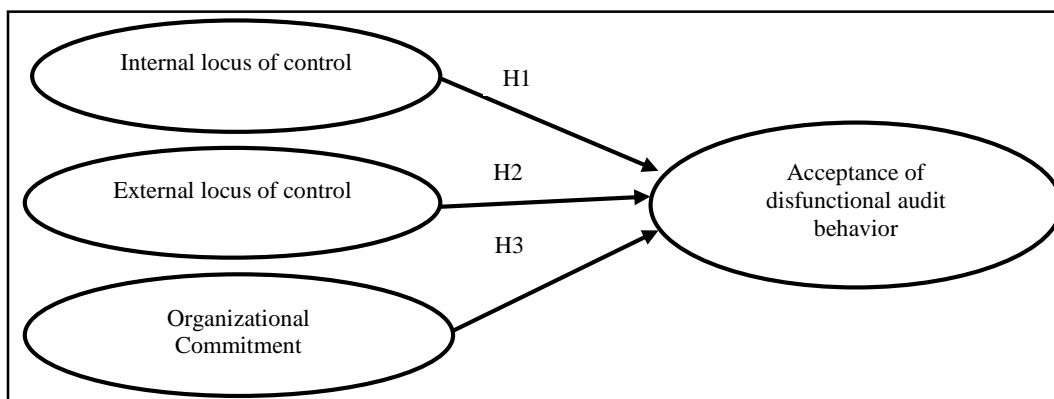
Auditors with high organizational commitment would work in accordance with the standards even within the pressing situation. Malone and Roberts (1996) state auditors with high organizational commitment will be less involved with dysfunctional audit behavior, this is done by faiths to obtain the results can still maintain membership in the organization where they work. Based on the explanation above, the hypothesis is formulated as follows:

H3: organizational commitment has a negative effect on acceptance of dysfunctional audit behavior.

**Research model**

The research model that describes the influence of internal locus of control, external locus of control and organizational commitment to the acceptance of dysfunctional audit behavior is shown in figure 1 below

Figure 1: Research Model



**Research methods**

**Population and sample**

The population in this study is the auditor who works in a public accounting firm in Indonesia. The sample in this study is the auditors had been working for the public accounting firms in Semarang for at least one year length of service. These criteria are used because the auditor who worked less than one year may not have the authority to make their own decisions, all decisions are determined by the supervisor.

The data used in this research is primary data obtained from questionnaires to the auditor based on population and sampling have been determined. The data collection through questionnaires obtained directly fixed to the auditors by visiting the Public Accounting Firm (KAP).

### Variable operational definition

Internal locus of control was measured using a questionnaire developed by Spector (1988). Each respondent was asked to identify the relationship between the rewards or results by a factor that caused it. The instrument consists of eight questions. Measurement techniques using point Likert scale 1-7.

Variable Organizational Commitment was measured using questions developed by Mowday et al., (1979). The instrument consists of nine questions. Measurement techniques using point Likert scale 1-7.

### Analysis tools

This study will examine the effect of locus of control and organizational commitment to acceptance of dysfunctional audit behavior. Because the study was to test the effect, so the most appropriate analytical tools was regression. The regression test not only could test the strength of the effect of each independent variable on the independent variable, but also could be used to see the direction of the influence of the independent variable on the dependent variable, whether positive or negative. The data were analyzed using multiple regression. Previous hypothesis tests were first tested the validity and reliability of the questionnaire. then the normality test. Model test was conducted on the test of the coefficient of determination and F test. The Coefficient of determination analysis is needed to determine how much the independent variables can explain the variability of the dependent variables. The effect of simultaneous test (F test) was conducted to determine whether the independent variables jointly affect the dependent variables. After that then hypothesis test was done.

### Results and discussion

Details of questionnaires sent and the return that can be used in this study shown in table 1. The questionnaire is addressed to distributed public accounting firm in Semarang:

Tabel 1: Quesinaires Returned Distribution

No	The Name of Public Accounting Firm	Sent Questionaires	Returned Questionaires
1.	Achmad, Rasyid, Hisbullah & Jerry	19	6
2.	Arie Rachim	18	3
3.	Drs. Bayudi Watu & Rekan	19	8
4.	Drs. Benny Gunawan	20	4
5.	Darsono & Budi Cahyo Santoso	23	5
6.	Erwan, Sugandhi & Jajat Marjat	22	3
7.	Hadori Sugiarto Adi & Rekan	25	7
8.	Drs. Hananta Budiarto & Rekan	22	3
9.	Drs. Idjang Soetikno	22	4
10.	Leonard, Mulia & Richard	23	2
11.	Nugrah Arya & Rekan	24	4
12.	Ruchendi, Mardjito & Rushadi	17	3
13.	Drs. Soekamto	19	4
14.	Drs. Sugeng Pamudji	19	7
15.	Dra. Suhartati & Rekan	21	3
16.	Drs. Tahrir Hidayat	21	8
17.	Tarmizi Achmad	24	5
18.	Yulianti	19	3
	<b>Total Number</b>	<b>377</b>	<b>82</b>

Profiles of Respondents in this study are shown in Table 2 below:

KETERANGAN description	CRITERIA	FREQUENCY	PERCENTAGE
Position	Partner	3	3,7 %
	Junior Auditors	54	65,8 %
	Senior Auditors	25	30,5 %
	<b>AMOUNT</b>	<b>82</b>	<b>100,0</b>
Lenght of Service	1 -3 years	33	40,2 %
	4 – 6 years	25	30,5 %
	7 – 9 years	18	22,0 %
	> 10 years	6	7,3%



	<b>AMOUNT</b>	<b>82</b>	<b>100,0</b>
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The descriptive statistics data in this study include the average, minimum, maximum values and standard deviation are shown in Table 3 below:

Table 3: Descriptive Statistics Variable Research

	N	Minimum	Maximum	Mean	Std. Deviation
Loi	82	1.14	6.57	2.7143	1.59380
Loe	82	1.14	7.00	2.8815	1.69489
Oc	82	1.89	7.00	5.7778	.95900
MeanDis	82	1.00	7.00	5.0111	1.31782
Valid N (listwise)	82				

Tabel 4: Normality Test  
One-Sample Kolmogorov-Smirnov Test

		ABS Residual
N		82
Normal Parameters <sup>a</sup>	Mean	.0000000
	Deviation Std.	1.40586910
Most Extreme Differences	Absolute	.198
	Positive	.089
	Negative	-.198
Kolmogorov-Smirnov Z		2.228
Asymp. Sig. (2-tailed)		.086

a. Test distribution is Normal.

Table 4 shows the normality of data. Based on the table above can be concluded that the residual of data is normally distributed. This can be seen from value of Asymp. Sig. (2-tailed) that greater than 0.5.

Tabel 5 Validity dan Reliability Test Result

Variabel	Item Amount	Validity		Reliability
		KMO	Loading factor	Cronbach Alpha
Internal Locus of Control (ILO)	7	0,726	0,864 – 0,922	0,842
Eksternal Locus of Control (ELO)	7	0,870	0,841 – 0,875	0,837
Organizational commitment (OC)	9	0,754	0,892 - 0,934	0,896
Disfungsional Audit Behavior (Dis)	11	0,940	0,861 – 0,951	0,966

Source: Processed Data

The result of validity test and reliability test shown in Table 5. The validity test used to measure the validity of indicators. From this table can be seen that adequacy of sample fulfilled because the value of KMO more than 0,5.

About validity of indicators can be conclude that all of indicators in this research are valid because the loading factor's value greater than 0,4. The next test is reliability test. This test is used to analyze the consistency of respondent's answer. Based on table 3 can be concluded that all of variables in this research are reliable because the value of cronbach alpha more than 0,7.

Tabel 6 Model Test

Model Summary					ANOVA <sup>b</sup>	
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	F	Sig
1	.414 <sup>a</sup>	.499	.464	1.168692	2.847	.043 <sup>a</sup>

a. Predictors: (Constant), LoE, Ko, Loi

b. Dependent Variable: Dis

Testing the model in this study include testing the coefficient of determination and the effect of simultaneous test (F test). Coefficient of determination test is used to obtain goodness-fit of the regression model. Results showed variability acceptance of

dysfunctional audit behavior variables can be explained by the variability of internal locus of control, external locus of control and organizational commitment amounted to 46,4 percent, the rest variability were explained by other variable outside the model. After the test the coefficient of determination then tested the effect of simultaneous (F test). The effect of simultaneous test showed that the model fit the data because the value of signification less than 0,05 as well as the independent variables simultaneously affect acceptance of variables dysfunctional audit behavior amounted 28, 47 percent.

Table 7 Hypothesis Test  
Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.749	.829		5.727	.000
	Ko	-.093	-.151	-.066	-.614	.041
	Loi	-.158	.329	-.211	-.481	.012
	LoE	.071	.317	.099	.224	.023

a. Dependent Variable: Dis

Base on table 7 can be conclude that hypothesis 1 which states that Internal locus of control has a negative influence on the acceptance of dysfunctional audit behavior accepted because the value of signification less than 0,5 and the value of standardized coefficient is negative. H2 states that external locus of control has positive influence on acceptance of dysfunctional audit behavior accepted because the value of signification less than 0,5 and the value of standardized coefficients is positive. More than this the hypothesis 3 that states organizational commitment has a negative effect on acceptance of dysfunctional audit behavior was accepted.

### Discussion

Tests on H1 indicate that the auditor with the internal locus of control tended to refuse the dysfunctional audit behavior. This was done because the auditors had confidence that they could carry out tasks according to prescribed standards. With this belief, the auditor could predict which results that would be accepted from such behavior in the form of good performance appraisal and possible promotion. The test results of H2 showed that individuals with an external locus of control tended to accept the dysfunctional audit behavior. It was because the auditor believed that the results obtained were more determined by factors outside himself. So when the auditors saw people around him receiving the dysfunctional audit behavior, the auditors would be motivated to do the same in order to keep his job. H3 test results showed a significant level less than 0.05. These results indicated that the auditor who had high organizational commitment tended to refuse the dysfunctional audit behavior. Auditor chose this action because before he was doing his tasks, auditors evaluated the results of his behavior. Auditors realized when they refused to accept the dysfunctional audit behavior then their results were still able to maintain a job so the auditor then decided not to accept such behavior even when the auditor looked at the people around him, it motivated the auditors to do a functional act. The findings of this study provided support for the the Theory of Planned Behavior (TPB) which states that before doing something people would evaluate the results of behavioral and normative expectations of others then auditor will control their behavior in accordance with the expected results.

### Conclusion

Based on the analysis performed on previous exposure, it can be concluded as follows: H1 test results indicated that internal locus of control had a negative effect on the acceptance of dysfunctional audit behaviors. From this finding, it can be seen that internal locus of control play an important role in acceptance of dysfunctional audit behaviors. Tests on the H2 showed that external locus of control had a significant positive effect on the acceptance of dysfunctional audit behaviors. It is mean that if auditors have external locus of control then it is likely to accept dysfunctional behavior is higher. The test results of H3 found that organizational commitment had a negative effect on the acceptance of dysfunctional audit behavior. These results indicated that the auditor who had high organizational commitment tended to refuse the dysfunctional audit behavior. The result of this research are in accordance to the objectives of this study to examine the effect of internal locus of control, external locus of control and organizational commitment to the acceptance of dysfunctional audit behavior. The public accounting firms should consider when it would hire new auditors in order that the firms could better choose those with high internal locus of control and who had high organizational commitment, so that acceptance of dysfunctional audit behavior could be minimized.

### Limitations and suggestions

The majority of respondents who were willing to participate in this study were junior auditors. Based on the data analysis and conclusions presented earlier, future researchers need to consider other variables to be added in the research, such as morale and performance of the auditors and the use an experimental method in order to control the respondents as to reflect the acceptance of dysfunctional audit behaviors.



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