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Hermiyetti (Corresponding Author)

Universitas Bakrie, Indonesia,

E-mail : hermiyetti@bakrie.ac.id

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Title : The Influence of Organizational Commitment, Professional Commitment, Locus of Control, and Personality on Dysfunctional Audit Behavior

Hermiyetti¹, Jamaluddin², M. Anas³, Gusneli⁴, Ilham⁵, Siska Yulia Defitri⁶

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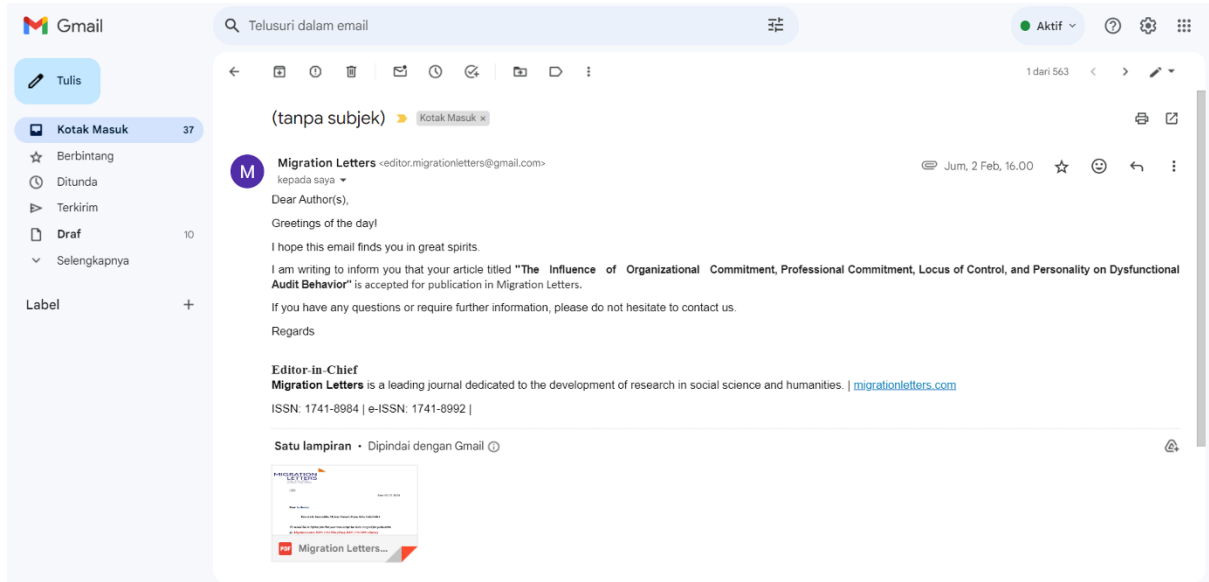
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#209

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Hermiyetti, Jamaluddin, M.Anus, Gusneli, Ilham, Siska Yulia Defitri

*We would like to inform you that your manuscript has been accepted for publication
in Migration Letters ISSN: 1741-8984 (Print) ISSN: 1741-8992 (Online)*

*Manuscript Title: The Influence of Organizational Commitment, Professional Commitment, Locus
of Control, and Personality on Dysfunctional Audit Behavior*

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The Influence of Organizational Commitment, Professional Commitment, Locus of Control, and Personality on Dysfunctional Audit Behavior

Hermiyetti

Jamaluddin

M. Anas

Gusneli

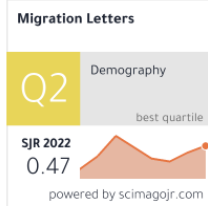
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ABSTRACT

The Influence of Organizational Commitment, Professional Commitment, Locus of Control, and Personality on Dysfunctional Audit Behavior

Hermiyetti¹, Jamaluddin², M. Anas³, Gusneli⁴, Ilham⁵, Siska Yulia Defitri⁶

Abstract

Currently, there is a lot of dysfunctional audit behavior. This behavior is also referred to as any action or omission by the auditor. The negative influence carried out by auditors has a negative impact on audit quality and can reduce opinions. This causes a loss of trust for users of the audit report and if it happens continuously, the auditor is no longer reliable and can threaten the profession as an auditor. This study aims to look at the effect of organizational commitment, professional commitment, locus of control, and personality on dysfunctional audit behavior. The sample size of 110 is a quantitative research method utilized in observation. respondents taken from public accounting firms in the Jakarta area. The study shows the relevant relationship between the effect of organizational commitment, professional commitment, locus of control, personality on the dependent variable of performance of the rate of malfunctioning with the value of F count 26.366 > from F table 2.46 along with the relevant amount of 0.000 which means it is smaller than 0.05.

Keywords: *The Effect of Organizational Commitment, Professional Commitment, Locus of Control, Personality, and Dysfunctional Audit Behavior.*

INTRODUCTION

Some countries specifically require regulations that must be obeyed by every individual or group. This includes Indonesia, which is a country of law which of course has many rules that everyone must obey (Liyadi, 2017). One of the parties that must comply with regulations is the auditor. As a good auditor, you must comply with the rules and standards that must be adhered to in carrying out your job duties as an audit (Tien & Jose, 2021).

In recent years, the business world has undergone transformation and is very tightly relevant. This competition has led to the need for audit personnel and the number of audits that are increasing day by day. The number of businesses that have sprung up today also creates challenges for auditors in maintaining good performance as an audit by making reports that are as good and good as possible (Anugrahani, 2018). Quality reports made by auditors can increase partner trust. In the world of auditing, unethical behavior spread in public accounting firms usually occurs because there is very little time pressure. The frequency of occurrence of a series of dysfunctional audit behaviors is

¹ Universitas Bakrie, Indonesia

² Program Studi Administrasi Bisnis Universitas Almuslim, Indonesia

³ Universitas Nusantara PGRI Kediri, Indonesia

⁴ ITB Ahmad Dahlan, Indonesia

⁵ Politeknik Bosowa, Indonesia

⁶ Universitas Mahaputra Muhammad Yamin, Indonesia

called a lack of audit quality measures (Yendrawati & Ghaita, 2019). This dysfunctional audit behavior occurs due to the failure of the process carried out by the auditor due to lack of evidence (Mardi et al, 2022).

Decreasing the audit class can be caused by dysfunctional audit behavior. Dysfunctional audit behavior can be said to be a major widespread problem (Donnelly & O'Bryan, 2003). In fact, there are many violations of auditing standards and auditor codes of ethics in several countries, including Indonesia (Srimindarti & Widati, 2015). Auditors usually make mistakes in misuse of functions or often referred to as dysfunctional and violations of the code of ethics (Ofita, Agusti & Kurnia, 2015). As an auditor, in carrying out his duties, he is required to be thirsty for professional work so that in making reports and making reports, he will produce quality reports. The auditor has a performance in the form of an examination that has been carried out by the auditor when it has been carried out (Hasanuddin & Sjahrudin, 2017).

Any act or omission of the examiner can be interpreted as a malfunction of the examination. The negative influence exercised by the auditor has a negative impact on audit quality and can reduce the audit opinion (Pruijssers, Oosterhout, and Heugens, 2013). This leads to a loss of trust of audit report users in the results of the audit report that has been made by the auditor. If this situation does not change, we can continue to believe that users of audit reports have the assumption that the work done by auditors is no longer reliable and can threaten the profession as auditors.

The accounting profession run by auditors commits the most violations related to publicity, independence, objectivity of opinions, changes in accountant opinions and relationships with accountant colleagues (Ofita, Agusti & Kurnia, 2015). The factors that can have an impact on auditor dysfunction are the links between Organizational Commitment, Professional Commitment, Locus of Control, Personality, Auditor function and turnover intention are important considerations (Basudewa & Merkusiwati, 2015).

Locus of control (LOC) is owned by everyone but varies. This locus of control data is said to be the level of each person's belief that he is the determinant of his own destiny. Auditors have personal traits and characteristics both internal LOC and external LOC that can show how they act and make decisions under certain conditions. The internal LOC owned by the auditor trusts himself in his abilities, while auditors who have external LOC usually rarely feel their abilities, this is needed in seeing if there is a possibility of dysfunctional audit behavior (Liyadi, 2017). Locus of control explains how people feel they can control events that affect them.

Dysfunctional checking activity is defined as all performance or omissions carried out by the auditor. The negative influence carried out by auditors has a negative impact on audit quality and can reduce audit opinion (Pruijssers, Oosterhout, and Heugens, 2013). This causes the loss of trust of users of the audit report in the results of the audit report that has been made by the auditor. If this situation does not change, we can continue to believe that users of audit reports have the assumption that the work done by auditors is no longer reliable and can threaten the profession as auditors.

The accounting profession run by auditors commits the most violations related to publicity, independence, objectivity of opinions, changes in accountant opinions and relationships with accountant colleagues (Ofita, Agusti & Kurnia, 2015). Factors such as Organizational Committee, Professional Committee, Control Area, and Ability can affect auditor dysfunction. Auditor Performance and Turnover Intention (Basudewa & Merkusiwati, 2015).

There have been irregularities in audit cases in 2018 committed by public accountants which have led to sanctions in the form of license suspension. In addition, another phenomenon also occurred at KAP in Bali Province which was given a license suspension

for 6 months. This license suspension was carried out because the auditor had violated the Audit Standards (Rismaadriani, Sunarsih, & Munidewi, 2021).

In an effort to understand the influence, responsibilities, and responsibilities of the organizational, professional, control, and controllable committees, this study will use the committee's assessment.

METHOD

The study is a quantitative type with multiple linear regression. The research sample applied and purposive sampling system to obtain a sample size of 110 (N = 110). The location of this observation is at the Public Accounting Firm in the Jakarta area. The framework for the study below:

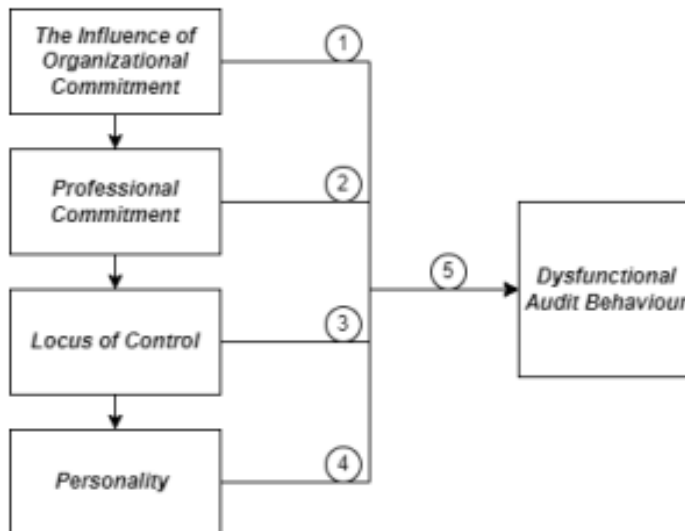


Figure 1 Draft Framework

Description:

H₁: The Effect of Organizational Commitment on Dysfunctional Audit Behavior

H₂: Professional Commitment affects Dysfunctional Audit Behavior

H₃: Locus of Control affects Dysfunctional Audit Behavior

H₄: Personality affects Dysfunctional Audit Behavior

RESULTS AND DISCUSSION

Validity Test

In the mechanism, the validation process is carried out in ensuring the accuracy of the data provided. used valid or not so that it can be used. According to Sugiyono (2019: 212), the validity test is carried out which means in knowing whether the device used is comparable. Then consultation is carried out with expert judgment and continued with factor analysis. Data is said to be valid $R_{count} > R_{table}$.

Table 1 Validity Test Results X₁

Recount	R _{table}	Information
0,674	0,1874	SAH

0,605		SAH
0,680		SAH
0,694		SAH
0,623		SAH

Table 2 Validity Test Results X_2

R_{count}	R_{table}	Information
0,808	0,1874	SAH
0,829		SAH
0,734		SAH
0,848		SAH
0,819		SAH

Table 3 Validity Test Results X_3

R_{count}	R_{table}	Information
0,635	0,1874	SAH
0,883		SAH
0,907		SAH
0,927		SAH
0,913		SAH

Table 4 Validity Test Results X_4

R_{count}	R_{table}	Information
0,608	0,1874	SAH
0,651		SAH
0,563		SAH
0,724		SAH
0,711		SAH

Table 5 Validity Test Results Y

R_{count}	R_{table}	Information
0,806	0,1874	SAH
0,782		SAH
0,708		SAH
0,795		SAH
0,755		SAH

Based on the data above, it can be concluded that the device data utilized in the observation are valid.

Reliability test

The reliability test aims as a measuring tool if more data is used than can produce the same strength (Sugiyono, 2019: 207). Instrument data is shown to be correct if Alpha

Cronbach ($\alpha > 0.60$). The reliability test assesses the consistency and stability of measurements or data.

Table 6 Reliability Test Results

Variabel	Alfa Cronbach	Information
X1	0,626	Reliable
X2	0,867	Reliable
X3	0,912	Reliable
X4	0,654	Reliable
Y	0,810	Reliable

Based on the data above, it is obtained that all variables obtained an Alpha Cronbach value > 0.60 on the data shown to be reliable.

Normality Test

This test is an instrument that can be utilized in understanding the type of data collected in the division research as expected so that it allows the process to be continued in other studies. A normally distributed population can be recognized by the symmetry of mode, median, and mean. The normality test comes from the Kolmogorov-Smirnov test. Data is accepted when the Asymp-Sig details increase starting from 0.

05 (Niati & Prayoga, 2021). The following table and image of SPSS version 25 are used in the normality test.

Table 7 Normality Test Results

One-Sample Kolmogorov-Smirnov Test	
	Non-standardized Residue
Test Statistics	,070
Asymp. sign. (2-tails)	,200 c ^d

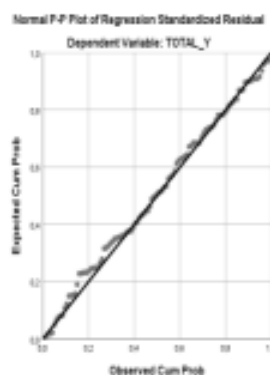


Figure 2 Normality Test

Figure 2 also shows that the facts have scattered close to the diagonal line and do not form a pattern. This means that the data is normally distributed.

Multicollinearity

Multicollinearity testing helps determine whether there is a high correlation between each variable. The data is acceptable because there is no multicollinearity. Highly correlated

data affects the relationship between the independent and dependent variables. You can determine if your data is multicollinear by using the recognition value and the variance rate aspect (VIF). Data is acceptable if tolerance > 0.10 and VIF < 10 (Setiawati, 2021). Multicollinearity occurs when the independent variables in a regression model are highly correlated, making it difficult to separate their individual effects on the dependent variable.

Table 8 Multicollinearity Test

Coefficient ^a		
Model	Collinearity Statistics	
	toleranc c	VIF
1 (Konstan)		
TOTAL_ X1	.788	1.26 8
TOTAL_ X2	,894	1.11 9
TOTAL_ X3	,895	1.11 8
TOTAL_ X4	,669	1.49 4

Regression mode is acceptable if there is no collinearity indicated by the calculation of recognition > 0.1 and VIF < 10. Table 8 in full shows that there is no multicollinearity. The variable influence of organizational commitment (X1) has a tolerance of 0.788 > 0.1 and VIF 1.268 < 10, then the professional commitment variable (X2) gets a tolerance result of 0.894 > 0.1 and VIF 1.119 < 10. The locus of control variable (X3) gets a tolerance result of 0.895 > 0.1 and VIF 1.18 and the personality variable (X4) gets a tolerance result of 0.669 > 0.1 and VIF 1.494.

Heteroscedasticity

The role of heteroscedasticity: Look at the regression model in your study to see how similar one variant is to another. If there is heteroscedasticity in No, then the regression model is acceptable. A scatter plot can be used to represent heteroscedasticity. If the graph looks clear and does not blur the points, then the results of the heteroscedasticity study can be analyzed using the SPSS 25 version shown in Figure 3 below:

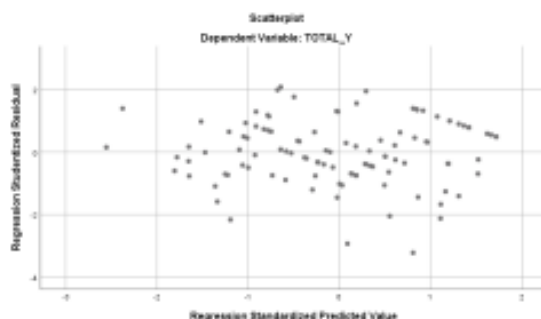


Figure 3 Heteroscedasticity

Source: SPSS Processed Data, 2023

An acceptable model should not show heteroscedasticity. Models that do not show heteroscedasticity are labeled with a scatterplot and do not form a pattern. Based on Figure 3, it can be seen that the data under study is scattered or does not form a pattern at all. From this it can be concluded that since there is no heteroscedasticity, the research data is very limited.

HYPOTHESIS TEST RESULTS

Multiple Linear Regression Test

Furthermore, linear regression analysis was conducted using SPSS 25:

Table 9 Multiple Linear Regression Test Results

Coefficient ^a				
Model		Nonstandard Coefficient		Standardized Coefficient
		B	std. Error	Beta
1	(Konstan)	1.863	2.718	
	TOTAL_X1	,217	,092	,182
	TOTAL_X2	-,161	,058	-,201
	TOTAL_X3	,402	,072	,407
	TOTAL_X4	,337	,091	,313

Based on Table 9, it is accepted that:

$$Y = 1,863 + 0,217 X_1 + -0,161 X_2 + 0,402 X_3 + 0,337 X_4$$

1. The constant value of 1.863 independent variable value 0 can be attributed to ineffective audit procedures. (Y) by 1.863
2. Independent Variables The effect of Organizational Commitment (X1) has an effect of 0.217 on dysfunctional audit behavior, then if there is an increase of 1, it will affect dysfunctional audit behavior by 0.217. And if there are two increases, it will have an effect of 0.434. An increase in this score will keep the X2 score constant.
3. The independent variable professional commitment (X2) has an effect of 0.161 on dysfunctional audit behavior. So if there is an increase in the number of one, it will have an impact on the overall ineffective audit process. 0,161. And if there are two increases, it will have an effect of 0.322. This increase in score will keep the X 3 score constant.
4. The independent variable locus of control (X3) has an effect of 0.402 on dysfunctional audit behavior. So if there is an increase of 1 and has an effect on dysfunctional audit actions as much as 0.402. And if there are two increases, it will have an effect of 0.402. An increase in this score will keep the X 4 score constant or constant.
5. The independent variable personality (X4) has a large influence. 0.337 on dysfunctional audit behavior. So if there is an increase of 1, it will affect the audit behavior by 0.337. And if there are two increases, it will have an effect of 0.674.

Test T

Significant changes in the independent variable compared to the mean of the dependent variable are measured using the T-statistic (Soeprajogo & Ratnaningsih, 2020). The hypothesis explained is H_0 accepts $T_{count} > T_{table}$ or $T_{count} < T_{table}$, while H a is obtained

$T_{count} < T_{table}$ or $T_{count} > T_{table}$ (Supranto, 2001). Determination of the hypothesis conclusion is seen from the significance of the sign and the value of the regression constant. H_a is obtained if $sig < 0.05$ and $\beta x > 0$ (positive influence) and $\beta x \leq 0$ (negative influence). Table 10 below shows the T test results of each independent variable including Organizational Commitment (X1), Professional Commitment (X2), locus of control (X3), Personality (X4) to the dependent variable of non-functioning rate action.

Table 10 T test results

Coefficient ^a			
Model		T	Sign ature
1	(Konstan)	,685	,495
	TOTAL_X1	2.351	,021
	TOTAL_X2	-2.758	,007
	TOTAL_X3	5.583	,000
	TOTAL_X4	3.716	,000

Based on the table, the provisions are obtained, namely:

1. the variable Influence of Organizational Commitment (X1) in Dysfunctional Behavior Audit obtained a relevant calculation of $0.021 < 0.05$ and the value of T count $2.351 > T_{table} 1.98$ means to the relevant link Influence of Organizational Commitment (X1) to Dysfunctional Behavior Audit.
2. The t test results on the Professional Commitment variable (X2) obtained relevant. $0.007 < 0.05$ and the calculated T value of $2.758 > T_{table} 1.98$ means that there is a relevant negative relationship to Professional Commitment Audit Dysfunctional Behavior.
3. The results of the t test on the locus of control variable (X3) obtained relevant $0.000 < 0.05$ and the sum of T count $5.583 > T_{table} 1.98$ to the relevant link locus of control at the rate of action does not work.

Test F

To determine simultaneous or simultaneous effects, F is used, with F count increasing from F table, making H_0 visible and H_a visible..

Table 11 F test results

ANOVA ^a			
Model		F	Signatur e.
1	Regresi	26.366	.000b -
	Sisa		
	Total		

The results of the f test state that the number of F counts 26.366 increases F table 2.46 and is significant 0.000, less 0.05 p. It can be stated that Organizational Commitment (X1), Professional Commitment (X2), Locus of Control (X3) and Personality (X4) have a relevant relationship to the dependent variable Dysfunctional Audit Behavior.

coefficient of determination

The overall effect of a variable is calculated using the R-square coefficient. independent which includes the influence of organizational commitment (X₁), professional commitment (X₂), locus of control (X₃), personality (X₄) on the dependent variable dysfunctional audit behavior. The coefficient of determination is in the range between 0 and 1.

Table 12 Coefficient of Determination

Model Summary ^b			
Model	R	R square	R Customized Square
1	,708 <i>sebuah</i>	,501	,482

Table 12 explains the coefficient of determination The SPSS test results obtained an R-square value of 0.501. Independent variables include. The relationship between Organizational Commitment (X₁), Professional Commitment (X₂), locus of control (X₃), Personality (X₄) affects Dysfunctional Audit Behavior by 50.1% and the other 49.9% is influenced by other factors research outside.

The Effect of Organizational Commitment on Dysfunctional Audit Behavior

Observations obtained the variable Effect of Organizational Commitment (X₁) on Dysfunctional rate action obtained a relevant calculation of 0.021 <0.05 and the value of *Thitung* 2.351 > *Ttabel* 1.98 means that there is a relevant relationship Effect of Organizational Commitment (X₁) on Dysfunctional Audit Behavior.

According to Yessie (2021), professional committees have a good and relevant effect on the performance of ineffective rates. The effect of Organizational Commitment is often also said to be work commitment, a committed person will be able to himself as a true member of a company where he works. This study is slightly different from the research of Medina & Challen (2013) where the Effect of Organizational Commitment has a less good relationship on non-functioning rate actions.

The Effect of Professional Commitment on Dysfunctional Audit Behavior

This observation concluded that the results of the t test on the Professional Commitment variable (X₂) were found to be relevant. 0.007 <0.05 and the calculated T value of 2.758 > T table 1.98 there is a negative involvement of the Professional Committee in ineffective audit practices.

This observation obtained the results in accordance with Yessie's research (2021) which obtained that Organizational Commitment has a negative effect on dysfunctional auditing behavior. Fakhar & Hoseinzadeh (2016) found that the relationship between conducting ineffective audits, the professional committee is very important. This observation is also corroborated by researchers Baldacchino et al (2016); Herda & Martin (2016); paino et al (2012) presents the auditor's commitment to his profession is very important.

The Effect of Locus of Control on Dysfunctional Audit Behavior

The research obtained results. The results show a relevant relationship between locus of control (X₃) and variables and a significance level of 0.000 <0.05. Dysfunctional Audit Behavior.

Srimindarti & Widiati (2015) made observations that found outside locus of control had a relevant effect on the non-functional rate. This is different from the observations carried out by Yessie (2021) and Medina & Challen (2013), presenting an internal locus of

control without having a link to non-functional audits. Auditors with internal locus of control must comply with established rules when conducting dysfunctional audits.

The Effect of Personality on Dysfunctional Audit Behavior

The study found a significant relationship between variable X4 and dysfunctional audit behavior, with a relevant difference of $0.000 < 0.05$ and the calculation of T 3.716 increased from T table 1.98 personality type has a positive effect on dysfunctional auditing.

The Effect of Organizational Commitment, Professional Commitment, Personality Locus of Control on Dysfunctional Audit Behavior

In the study obtained the results of the F test, Ftable 2.46 gives Fhitung 26.

366>, and relevant 0.000 does not increase from 0.05P. There is a conclusion that can be made that the effect of organizational commitment (X1) and professional commitment (X2) correlates with locus of control (X3), and personality change (X4) plays a response to ineffective audit actions. Organizational involvement (X1), professional involvement (X2), locus of control (X3), and personality (X4) have an effect of 50.1% on dysfunctional audit behavior, and 49.9% is influenced by factors other than research.

CONCLUSION

1. With a significance level of $\text{sig} < 0.05$ and the calculation of T count increasing T table 1.98, the study shows a relevant link between the influence of the organizational committee (X1) on Dysfunctional Audit.
2. The results show a significant negative relationship between Dysfunctional Audit Committee (X2) and Professional Committee (X2).
3. Locus of control (X3) has a t value of $0.000 < 0.05$, and the T value of 5.583 increases from 1.98. This shows that there is a relevant link between Locus of Control and Dysfunctional Audit.
4. Dysfunctional Audit Variable (X4) test results have a relevant level of $0.000 < 0.05$, and T hit 3.716 increases from T table 1.98, which shows a relevant relationship. F value has a value of 26.366, increases F table 2.46, and has a relevant level of 0.000, less 0.05. This indicates a significant relationship between Committee Organization, Professional Committee, Control Location, and Ability in terms of the dependent variable on Functional Audit Procedures.

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