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### THE ROLE OF ORGANIZATIONAL COMMITMENT ON INDIVIDUAL CHARACTERISTICS THAT INFLUENCE OF AUDITOR ACCEPTANCE OF DYSFUNCTIONAL AUDIT BEHAVIOR

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#### ABSTRACT

The purpose of this study is to analyze the organizational commitment that moderating effect on the individual characteristics, ie turnover intentions and the auditor performance toward the acceptance of dysfunctional audit behavior. The important issue that motivated this study is rampant various cases involving auditors. The important issue that motivated this study is rampant various cases involving auditors. The theory used in this research is attribution theory. The population in this study were the auditors who work in public accounting firm in Indonesia. Auditors who already have a working period at least one year as a criteria sample. Data obtained by questionnaire and analyzed using regression. The results showed that the characteristics of individuals which turnover intentions have a positive influence on the acceptance of dysfunctional audit behavior. While the auditors performance has a negative influence on the acceptance of dysfunctional audit behavior. The results of this study indicate that organizational commitment have a role as a moderating influence on the turnover intentions and auditor performance toward the acceptance of dysfunctional audit behavior. The results obtained from this study are expected to contribute to the development of the auditing literature, especially regarding the influence of individual characteristics on the performance of auditors which can be used as a reference in similar studies as well as an input for the firm in making policies to increase the performance of auditors.

Keywords: organizational commitment, turnover intentions, performance, dysfunctional audit.

#### Introduction

An auditor has a very important role in providing assurance on the financial statements. The warranties stated in opinion, which presents the fairness of the client's financial statements. Auditor's opinion on the financial statements will be used as a reference by the users of the financial statements in making decisions. Opinion is not in accordance with the client's condition will be regarded as misleading information. In order to produce a reliable opinion, the auditor should have sufficient competent evidence and implementing all stages of the audit thoroughly.

Auditors in doing their work should follow the auditing standards. The standards consist of general standards, standards of field work, reporting standards, and code of ethics accountant. Auditing standards are guidelines for auditors in carrying out their professional responsibilities. Those standards must be complied and applicable to all members and the public accountant, who works as an independent auditor (Arens and Loebbecke, 1995).

Auditing standar as a guideline for auditors in performing their duties. Evidence from the field suggests that many auditors to deviate from the code of ethics and auditing standards (Irawati, Petronila, and Mukhlisin, 2005). Violations of the standards and audit procedures called dysfunctional audit behavior that may affect the audit could even lead to the failure of the audit (Donnelly, Quirin, and O'Bryan, 2003).

Several researchers have attempted to examine the factors that influence the acceptance of dysfunctional audit behavior. Lightner, Adam, and Lightner (1982), with the expectancy theory found that some accountants have been doing under-reporting time, which proved to be significant. Under-reporting time is the time required to report to audit shorter than the real time. Rhode (1978) in Donnelly et al. (2003) reported that more than 50% of AICPA members confessed to sign off on an audit step, or conduct an audit of the quality standard below. The survey of senior auditor six large public accounting firms in Ireland also showed that eighty-nine percent of respondents reported make 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 (Outley and Pierce, 1995).

Dysfunctional audit behavior can have a direct and indirect influence on the auditing process (Donnelly et al., 2003). Behaviors directly affect the completion of the audit including audit measures too early without completing the whole procedure (premature sign-off audit steps without completion of the procedure), change the procedures established in the audit (Otley and Pierce, 1995; Rhode, 1978 ; Alderman and Deitrick, 1982), processing inaccurate (McDaniel, 1990), and errors in the audit phases (Margheim, 1990; Lightner et al., 1982).

The behaviors that have an indirect effect on the audit is under-reporting time (the time required to report to the audit shorter than the real time). This behavior leads to a personal decision that is not either, budget revisions are not obvious, and produces the pressure on audit time in the future (Donnelly et al., 2003).

#### Attribution Theory

Attribution theory is used to explain the relationship between the characteristics of individual auditors on the performance of auditors. This theory states about how a person explain the cause of the behavior of others or themselves (Luthans, 1998). The cause of a person choosing a behavior can be derived from the internal (dispositional attributions) and external (situational attributions). Internal causes likely to lead to behavioral aspects of the individual, something that has existed in a person such as personal characteristics, self-perception, ability, and motivation. While external causes more lead to the environment that affect a person's behavior, such as social conditions, social values and public opinion. Based on this theory, if the behavior of an auditor in carrying out the audit assignments in accordance with the procedure, then the performance will be optimal. It can be caused by internal factors of the individual concerned or environmental factors.

#### Acceptance Of Dysfunctional Audit Behavior

Acceptance of dysfunctional audit behavior is a form of behavior that can lead to audit failure. Acceptance is an attitude that shows the extent of an individual accepts or exposed to a particular behavior. Thus, acceptance of dysfunctional audit behavior shows how much individuals exposed to dysfunctional audit behavior. The higher the level of the individual acceptance of dysfunctional audit behavior will determine the extent of the individual's tolerance to dysfunctional audit behavior. Acceptance is also encouraging individuals to make audits dysfunctional behavior when they see not able to retain their own work effort (Donnelly et al., 2003).

Dysfunctional behavior is a behavior that is do not appropriate with the standards and do not allowed to work in performing the audit. Dysfunctional audit behavior is an activity conducted by the auditor during the audit program implementation that can reduce audit quality either directly or indirectly (Kelley and Margheim, 1990; Otley and Pierce, 1996). The behavior consists of premature sign-off, under-reporting of time, and behavioral change or replace the auditing procedures (Otley and Pierce, 1996). premature sign off occurs when an auditor stopped the steps necessary without replacing audits with other audit steps, or without completing the work in full, or not done at all steps of the audit program (Alderman and Dietrick, 1982).

Under-reporting of time arises when an auditor who is charged with completing the work of their personal time and do not charge for the time spent on the job to the client. The other of audit dysfunctional behavior is changing or replacing audit procedures. This action occurs when auditors take action to reduce the effectiveness of the collection of evidence for the agreement. Dysfunctional behaviors that have been described above have potentially serious consequences. These behaviors can interfere directly control systems that support the final audit opinion (Otley and Pierce, 1978).

#### Turnover Intentions

Robbins (2011) defines turnover intentions is the desire to get out of the organization as a conscious individual wishes to leave the organization for which the individual works. While Setiawan and Ghazali (2006) defines turnover intentions as a stop or get out of the organization permanently, either as voluntary retirement, or do not like dismissal.

Turnover intentions are functional if the employee leaves the organization are employees who are considered worthy to exit. This condition is an opportunity for people who are motivated or capable higher, providing the opportunity for promotion, and issuing new ideas and fresh for the organization (Setiawan and Ghazali, 2006). Turnover intentions is dysfunctional if the employee leaves the company are employees who have high ability.

#### Auditors Performance

Performance is an attempt and individual behavior that is directed to achieve organizational goals. Individual performance indicates the degree to which the tasks assigned to the individual is actually achieved. Individual performance can involve abstract behaviors such as planning and supervision (Maryanti, 2005). Blumberg and Pringle (1982) suggested that individual performance is a function of three dimensions, that is willingness, capacity, and possibility. Willingness is the factor that motivates employees to perform a task organization. Capacity is the ability, skill, and energy possessed by an individual to carry out the work assigned to him. While the possibilities are factors of the work environment, which facilitates the performance.

Individual performance auditors demonstrate the ability of an auditor in carrying out the work in accordance with auditing standards that have been established. Auditor performance is evaluated in every assignment and evaluation reported in the company's individual assignment (Arens and Loebecke, 2013). The main purpose of the evaluation individual's performance in order to provide feedback to the individual performing the task effectively (Locke and Latham, 1990).

auditor performance evaluation will measure the success of an auditor in performing audit assignments in accordance with previously established procedures (Arens and Loebecke, 2013). Auditor performance of various dimensions measured. The dimensions include the planning, supervision, coordination, and selection of staff (Donnelly et al., 2003). Here is an explanation of the various dimensions of performance measurement auditor. The explanation starts from planning, investigation, supervision, coordination, and selection of staff.



The standard of field work states that if the audit work program using the assistant, should be watched carefully. Supervision does this to ensure that all steps have been planned to run as it should (Arens and Loebecke, 2013). Audit assignment often involves a team that needed the cooperation and communication among team members. Coordination action has a very important role that each team member understands the task which it is responsible, so the planned stages can be completed on time. The work program of audit that will be implemented must be planned carefully. Planning is useful to obtain sufficient competent evidence material, reduce the cost of the audit, and to avoid any misunderstanding with the client (Arens and Loebecke, 2013). An auditor is also required to meet the technical qualifications and experience in the industry who lived his client. Therefore, in selecting staff for an audit assignment should consider the suitability of the staff's ability and experience with industrial clients (Arens and Loebecke, 2013).

### Organizational Commitment

Organizational commitment has been identified as a critical factor in understanding and explaining the relationship work behavior of employees in the organization. Parker and Kohlmeyer (2005) defines organizational commitment as the relative strength of an individual to an organization's identification and involvement in a particular organization. Three factors involved in the organization, which is a definite confidence and acceptance of the values and goals of the organization; willingness to bend over backwards for the interest the organization; and a strong desire to remain a member of the organization.

Attitudinal flow defines commitment as the relative strength of an individual to an organization's identification and involvement in a particular organization, which is characterized by three psychological factors, that is (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 belief in and acceptance of the values and goals of the organization (Robbins, 2011).

During its development, attitudinal perspective view that organizational commitment is multidimensional and composed of affective commitment is an emotional attachment to the organization, where employees identify themselves with the organization, and enjoys membership in the organization. Continuance commitment is the perceived cost, which is associated with losses that occur when leaving the organization, and normative commitment is a responsibility to remain in the organization (Setiawan and Ghozali, 2006).

### Hypothesis Development

The theory used to explain the phenomenon of turnover intentions in public accounting profession is attribution theory. This condition can cause a client or partner complains because the work undertaken by a new employee who is less experienced (Setiawan and Ghozali, 2006). An understanding of the effect of the turnover intentions needs attention because turnover intentions can have negative effects for the organization.

Turnover intentions of an employee to leave the organization can have an impact on the acceptance of dysfunctional audit behavior. Within the scope of work in public accounting firm the auditor desires to get out can cause problems, especially related to the auditor's behavior problems. Auditors with the turnover intentions more likely to be involved in the acceptance of dysfunctional audit behaviors. This is due to the decrease fear of sanction if such behavior is detected (Malone and Roberts, 1996). Auditors who intend to leave the company can be considered not so concerned with the adverse effects of these behaviors on performance appraisal and promotion (Donnelly, 2003).

H<sub>1</sub>: Turnover intentions have a positive influence on the acceptance of dysfunctional audit behavior.

Auditor performance is thought to have influence with the acceptance of dysfunctional audit behavior. The theory is used to explain this relationship is attribution theory. Auditors with low performance will be more difficult to get a chance to survive in a business environment with its own auditing work. They look dysfunctional audit behavior as a means to keep a job.

Dysfunctional audit behavior occurs in situations where individuals feel that they do not have the ability to achieve a specified performance or results expected by the supervisor (Donnelly et al., 2003). Individuals who have substandard performance or not in accordance with the expectations of supervisors are more likely to accept and perform the audit dysfunctional behaviors. This behavior carried out because they are not able to get the support needed to survive in the organization through their own efforts. While individuals who have performed according to expectations supervisor will likely not accept a dysfunctional audit behavior. Individuals with high performance will strive to implement work in accordance with the standards and procedures specified because they believe individuals with high performance are more likely to survive in the work and even promoted in a higher position.

H<sub>2</sub>: Auditors performance has a negative influence on the acceptance of dysfunctional audit behavior.

Robbins (2011) defines turnover intentions as an individual with a fully consciousness of desires to leave the organization for which the individual works. Organizational commitment is defined as the relative power of the individual to an organization's identification and involvement in a particular organization. Individuals who have high turnover intentions with organizational commitment are low will cause them to be more involved with the acceptance of dysfunctional audit behavior. This was due to individuals do not feel worried about the adverse effects that may occur as a result of his actions on the assessment of their performance, especially their emotional involvement of the lower organizations, so they tend to perform work that does not comply with the standard.

H3: Organizational commitments moderate the influence turnover intentions towards acceptance of dysfunctional audit behavior.

Performance is an attempt and individual behavior that is directed to achieve organizational goals. Individual performance indicates the degree to which the tasks assigned to the individual is actually achieved. Organizational commitment is defined as the relative power of the individual to an organization's identification and involvement in a particular organization. Individuals with high performance will strive to implement the work in accordance with the standards and procedures specified because they believe individuals with high performance are more likely to survive in the the work and even promoted in a higher position. If an individual has a good performance and is supported by a high organizational commitment then they will work in accordance with the standards despite being in stressful situations. Commitment to the organization encourages individuals to be faithful to the values of the organization and desires to do more work than what it should have worked. So that individuals with good performance are supported by high organizational commitment will be less involved with dysfunctional audit behavior.

H4: Organizational commitment moderating influence on the performance of the auditor's acceptance of dysfunctional audit behavior.

## Research Methods

The population in this study is the auditor who worked on the public accounting firm in Indonesia. The sample in this study was determined by the criteria of an auditor who has worked in the public accounting firm of at least 1 year. The reason for this criterion because auditors who worked less than one year has not had the authority to make decisions because they are generally still be an assistant and all decisions are determined by the supervisor. The data used in this research is primary data obtained from questionnaires dissemination to the auditor based on population and the determination of the sample set. Data collection sourced directly were directed towards the auditor by way of a direct visit to the office of public accountant; through a mail survey; and assistance of connective (contact person) who has access to a number of public accountant office in Indonesia. Turnover intentions were measured using questions developed by Donnelly et al (2003). A high score reflects not want to move, whereas a low score describe wanted to move. Auditors' performance measured using questions developed from Chao and Georgia (1994). This instrument consists of five questions, measurement technique using Likert scale. Higher scores describe the high performance, while a low score indicates a low performance. Organizational commitment was measured using questions developed by Mowday et al., (1979). This instrument consists of nine questions. Measurement technique using Likert scales. A higher score indicates a high commitment organization. Acceptance of Dysfunctional Audit Behavior was measured with a four-item questionnaire developed by Donnelly et al., (2003). This instrument is designed to measure how much the auditor's acceptance of dysfunctional audit behavior. A low score indicates acceptance dysfunctional audit behavior is low, whereas a high score describes the acceptance dysfunctional audit behavior is high.

## Discussion

Descriptive statistical analysis of the number of questionnaires sent and which can be used in the study is shown in Table 1. The questionnaire is addressed to distributed public accounting firm eleventh representing cities in Indonesia.

Table 1: Destination City and Total Returns Questionnaire

Destination City	Total Returns Questionnaire
Medan	10
Jakarta	21
Bandung	9
Semarang	40
Yogyakarta	18
Solo	8
Surabaya	12
Denpasar	3
Mataram	2
Makassar	8
Manado	5

Table 2 shows the percentage of questionnaire returns. There were 852 questionnaires were distributed with a return of 15.96% or as much as 136 questionnaires were returned.

Table 2: Percentage of Questionnaire Returns

Total of questionnaires distributed	852
Total of questionnaires used	136
The response rate $136/852 \times 100\%$	15,96%

The profile of the 136 respondents who participated in this study is shown in Table 3.

Table 3: Profile of Responden

	$\Sigma$	%
Gender: Male	84	61,76
Female	52	38,24
Pendidikan: D3/ Diploma	30	22,05
S1/ Undergraduates	98	72,05
S2/ Masters	6	4,41
S3/ Doctors	2	1,49
Lama bekerja: 1-3 years	93	68,38
4-6 years	36	26,47
7-10 years	3	2,20
> 10 years	41	2,95
Posisi di KAP: Partner	4	2,95
Manager	6	4,41
Senior/ Supervisor	14	10,29
Junior	112	82,35

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 auditor performance variables can be explained by the variability of the variable turnover intentions, and organizational commitment amounted to 67.2 percent. 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 as well as the independent variables simultaneously affect acceptance of variables dysfunctional audit behavior.

Table 4: Results of Coefficient Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	F	Sig
1	.430 <sup>a</sup>	.685	.672	5.086	1.627	.000 <sup>a</sup>

a. Predictors: (Constant), ORGNZ, PERFORM, TURNOVER

b. Dependent Variable: DISFUNCT

Hypothesis 1 (H1) which states that the turnover intentions have a positive influence on the acceptance of dysfunctional audit behavior is statistically acceptable. The test results of H1 shows that the significance level is smaller than 0.10 These receipt of this hypothesis indicates that auditors who have a desire to come out will be more involved with the acceptance of dysfunctional audit behavior. These results indicate that when auditors do not have the desire to get out of the organization (turnover intentions), they tend to accept the dysfunctional audit behavior. This is accomplished because they do not feel afraid of the bad effects of such behavior. The findings of this study support the attribution theory because this study was able to prove that the behavior can be derived from the internal auditor's own auditors (dispositional attributions).

Hypothesis 2 (H2) stated that the auditors performance has a negative influence on the acceptance of dysfunctional audit behavior. The results showed that the performance negatively affect acceptance of dysfunctional audit behavior. An auditor who has high performance has the possibility to increase the level of his career and is more likely to be promoted, so they will tend to reject the dysfunctional audit behavior. The results of this study support the attribution theory proves that the source can be derived from the behavior of the auditor's own internal auditors (dispositional attributions).

Hypothesis 3 (H3) which states that organizational commitment moderate the influence turnover intentions towards acceptance of dysfunctional audit behavior is statistically acceptable. The test results showed a significant level of H3 is smaller than 0.10. These results indicate that when auditors have a desire to quit (turnover intentions), with a low organizational commitment, there is a tendency to accept the dysfunctional audit behavior is higher. hese results support the attribution theory proves that the behavior can be derived from the internal auditor's own auditors (dispositional attributions).

Results of testing hypothesis 4 (H4) showed a significant level of less than 0.10. This result proves that if the auditor is performing well and is supported by a high organizational commitment, the auditor will have a tendency to reject the dysfunctional audit behavior. These results support the attribution theory proves that the source can be derived from the behavior of the auditor's own internal auditors (dispositional attributions).

Table 5: Results of Hypotheses Testing

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.442	1.030		3.342	.001
PERFORM	-.671	.485	-.370	-1.383	.069
TURNOVER	.595	.420	.590	1.416	.059
INTERAKSI_ORG_TI	-.070	.070	-.356	-.994	.022
INTERAKSI_ORG_PF	-.126	-.075	-.700	-1.677	.096

a. Dependent Variable: DISFUNCT

### Conclusion, Limitations and Suggestions

The conclusion of this research is the role of organizational commitment variable that able to moderate the influence of individual characteristics on the acceptance of dysfunctional audit behavior. Based on the analysis it has been conducted can be deduced as follows. The results showed that turnover intentions have a positive influence on the acceptance of dysfunctional audit behavior. While the performance of auditors have a negative influence on acceptance of dysfunctional audit behavior. Moderation test results, proving that organizational commitment has a role as a moderating influence on turnover intentions and performance at the auditor's acceptance of dysfunctional audit behavior.

Respondents were willing to participate in this study the majority is classified as a junior auditor and have a working period of less than 1-3 years. Therefore, in case it becomes a limitation in this study. Based on the analysis of the data and conclusions presented earlier, it can be delivered advice for researchers in the future to consider the auditors who have senior positions and have a longer working period. Other variables may be added in future research, such as the moral auditors. Future studies can use the experimental method which would be better able to reflect the real behavior of auditors.



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