

THE INFLUENCE OF LOCUS OF CONTROL, TURNOVER INTENTION AND AUDITOR PERFORMANCE ON DYSFUNCTIONAL AUDIT BEHAVIOR WITH ORGANIZATIONAL COMMITMENT AS A MODERATING VARIABLE ON AUDITORS IN PUBLIC ACCOUNTING FIRMS IN MEDAN AND PEKANBARU

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Abstract

This study aims to examine the influence of Locus of Control, Turnover Intention, Auditor Performance on Dysfunctional Audit Behavior. The indicators used to measure the Dysfunctional Audit Behavior are premature sign off, underreporting of time audits, replacement of audit procedures. This study took a sample at the Public Accountant Firms representing Medan and Pekanbaru which was registered with the Indonesian Institute of Certified Public Accountants in 2019. The method used was the Purposive Sampling method. Data analysis was carried out by data quality test and hypothesis testing used by multiple linear regression methods. The results of this study indicate that the three independent variables, namely Locus of Control, Turnover Intention and Auditor Performance simultaneously influence the Dysfunctional Audit Behavior, at $P < 0.05$ ($P = 0,000$). The results of the study partially indicate that Locus of Control has a positive and significant effect on the Dysfunctional Audit Behavior, at $P < 0.05$ ($P = .015$) with an effect of ($\beta = 0.280$). Turnover Intention has a positive and significant effect on the Dysfunctional Audit Behavior, at $P < 0.05$ ($P = .011$) with an effect of ($\beta = 0.726$). Auditor performance has a positive and significant effect on the Dysfunctional Audit Behavior, at $P < 0.05$ ($P = .003$) with an effect of ($\beta = 0.328$). Moderating variables in this study are Organizational Commitment capable of moderating partially Locus of Control with a significance of 0.010, Turnover Intention with a significance of 0.026 and Auditor Performance with a significance of 0.033 to Dysfunctional Audit Behavior.

Keywords: Dysfunctional Audit Behavior, Locus of Control, Turnover Intention, Auditor Performance, Organizational Commitment.

1. INTRODUCTION

The economic progress of a nation is certainly supported by various factors that work in it. One of these factors came from the Auditor. Auditors have certain qualifications in conducting audits of financial statements and activities of a company or organization. The qualifications are in the form of Integrity, Independence and Professionalism in performance. Through professionalism qualifications at work, auditors have a very important role in providing guarantees in the form of opinions on financial statements. The auditor's opinion on the financial statements will be used as a reference by users of financial statements in making decisions.

Auditor's opinion that can be used as a reference and can be trusted is the opinion of the Auditor who is included with sufficient competent evidence and

applies all stages of the audit as a whole. Disagreement of opinion presented by the Auditor with the client's condition will be considered as misleading information and this is classified as a behavior dysfunctional audit. Dysfunctional audit behavior is an act carried out by the auditor in the implementation of an audit program that can reduce or reduce the quality of direct audit (audit quality reduction behaviors) or indirect (underreporting of time) (Kelley and Margheim, 1990; Otley and Pierce, 1996).

Audit quality reduction behavior is an action taken by the auditor during the implementation of audit procedures that reduces the effectiveness of audit evidence collected. Some behaviors that are classified as Audit Quality Reduction (AQR) are premature termination of audit procedures, superficial review of client documents, not investigating the suitability of the accounting treatment applied by the client, inadequate acceptance of the client's explanation, reducing audit work and not expand the scope of auditing when detected doubtful transactions or posts (Pierce et al., 2004). Research conducted by Donnelly et al., (2003) found that changing the procedures that have been established in carrying out audits in the field (replacing and reducing original audit procedures) was included as an audit quality reduction measure.

Under-reporting of time behavior is an indirect dysfunctional audit behavior that occurs when the auditor reports an audit time that is shorter than the actual time used to complete a particular audit task. This behavior is formed on the auditor's desire to complete the audit task in time budget pressure. (Otley and Pierce, 1996).

Under-Reporting of Time (URT) behavior occurs when the auditor reports an audit time that is shorter than the actual time used to complete a particular audit task. URT behavior also occurs due to the motivation of the auditor himself to be able to complete the audit task in time budget pressure. In contrast to the behavior of AQR that can reduce audit quality directly, URT behavior has an indirect effect on reducing audit quality through decisions that may be wrongly done by Public Accountant Firm (KAP). The budget realization report is used by KAP as a basis for decision making such as; budgeting for the following year, evaluating the auditor's personal performance and determining audit fees (Otley and Pierce, 1996).

The behavioral dysfunctional audit is again a warm conversation. Saturday (9/16/17) through wartaekonomi.co.id, Priantara (2017) explained the case that happened to two Auditors who worked in the largest Public Accountant Firm (KAP) in the world namely KMPG and PwC due to failing to audit. The failure is caused by auditors who carry out audits below quality and do not carry out audit standards properly. As a result of the failure of auditors in auditing, the sanctions borne by the KAP are in the form of fines, administrative sanctions such as suspension of audit services, sanctions in the form of criminal and unwritten sanctions in the form of sanctions of reputation and trust.

These problems can have a negative impact on the auditor in carrying out the profession as a professional auditor in the form of a bad view of society towards the credibility of auditors who do not conduct dysfunctional audit behavior. Dysfunctional audit behavior occurs due to the influence of four characteristics, including through the research of De Angelo (1980) and Donnelly et al., (2003) explaining that Locus of Control, Turnover Intention and Auditor Performance is a

factor in the emergence of Dysfunctional Audit Behavior, and Organizational Commitment is a factor in the emergence of Dysfunctional Audit Behavior through the results of research by Malone and Robert (1996), Otley and Pierce (1996), Donnelly et al. (2003).

Locus of control is an important characteristic in explaining the behavior of accountants from various conditions such as decision making in ethical dilemmas and even acceptance of dysfunctional behavior (Donnelly et al., 2003). This reinforces the explanation from Spector (1988) which describes as a reflection of a person's tendency to believe that the person is in control of events that occur on him (Internal) or control over it from the outside (External). Research Results Donnelly et al., (2003) found that external locus of control has a significant influence on behavioral dysfunctional audit, but the results of these studies contradict the results of research by Malone and Robert (1996) which explains that locus of control has no effect on dysfunctional audit behavior because the auditor with internal locus of control believes that success or success in his life is under his control, while auditors who have external locus of control show that success and success in their lives are beyond their control.

The desire to stop working (turnover intention) becomes a part that can influence the dysfunctional behavior of an auditor, because that turnover intention is the willingness of someone with awareness and consideration to leave the organization (Tett and Mayer, 1993). This is reinforced by the results of Paino (2012) which shows that turnover intention has a significant influence on dysfunctional audit behavior, but in the research of Harini et al. (2011) there are different results, namely there is no effect of turnover intention on behavioral dysfunctional audit.

The next variable is the auditor's performance which is a combination of behavior with achievement of what is expected and choice or part of the assignment requirements that exist in each individual (auditor) in the organization (Waldman, 1994), this is in line with the exposure of Solar and Bruehl (1971) which explains that an individual or an auditor who has a level of performance below the expectations of a supervisor or leader and under the progress of other auditors will trigger a greater possibility of being involved in dysfunctional behavior because he thinks he does not have the ability to survive in the organization through his own efforts. So, dysfunctional behavior is seen as something that needs to be taken because individual and organizational goals cannot be achieved through the level of performance as it should. This is in line with the results of research conducted by Maryanti (2005) which shows a significant influence on the level of performance of a person towards behavioral dysfunctional audit. Whereas Malone and Robert (1996) showed results that had no significant effect.

The last factor that is the focus of this research is the organizational commitment described by Mowday et al., (1979) which is a strong desire from someone to maintain his position in an organization, willingness to improve better efforts as part of the organization, even belief and acceptance of the values and objectives of the organization. The theory is in line with the results of research obtained by Paino et al., (2012) which explains that organizational commitment has a significant influence on dysfunctional audit behavior because the higher the

auditor's attitude in committing, the auditor will not implement dysfunctional triggering behavior at work, even paino added in his research that auditors will improve their performance due to high commitment. As for the study of Maryanti (2005) obtaining results that are not in line, namely organizational commitment does not significantly influence the acceptance of dysfunctional behavior caused by the auditor's professionalism that is still applied.

This study will be entitled the effect of locus of control, turnover intention, auditor performance on behavior dysfunctional audit with organizational commitment as a moderating variable on auditors in the field accounting firm in Medan and Pekanbaru.

2. THEORETICAL DEVELOPMENT

2.1 Contingency Theory

Contingency theory is explained by Fiedler (1994) in an article entitled a contingency model of leadership effectiveness as an organizational theory that claims that there is no best way to manage a company, to lead a company, or to make decisions. Conversely, optimal action depends on internal and external situations. Fiedler wants to emphasize that the work process in an organization, the personality of a leader is needed and closely related to the situation where someone is working or operating.

2.2 Dysfunctional Audit Behaviour

Literature that discusses dysfunctional behavior in the Auditor explains that the term dysfunctional behavior is a picture of behavior that contributes to a decrease in audit quality to end in failure to audit (Otley and Pierce, 1996; Rhode, 1978; Alderman and Deitrick, 1978), and change / changing audit steps (Margheim and Pany, 1986). The auditor's dysfunctional behavior explained by Otley can affect audit quality both directly and indirectly. Direct influence caused by auditor dysfunctional behavior can be in the form of premature sign-off from the auditing stage without completing established procedures, lack of acquisition of audit evidence by the auditor, altering / replacing of audit procedures (Alderman and Deitrick, 1982), processing audits that are less accurate (Mc. Daniel, 1990) as well as errors caused in the implementation of audit stages (Margheim and Pany, 1986). While dysfunctional behavior that is influenced indirectly can be underreporting of time.

2.3 Locus of Control

Locus of control is explained as a psychological concept that refers to how strongly someone believes in themselves that they have control over situations and experiences that affect their personal lives (edglossary.org). Rotter (1966) also describes that locus of control is a part that is controlled from the outside and controlled from within the level where one expects reinforcement or the results of their behavior depending on their own behavior or their personal characteristics or the degree to which reinforcement or results are the function of opportunity, fortune or destiny that other controls are or cannot be predicted.

2.4 Turnover Intention

The desire that arises with full awareness of someone to get out of the organization or place of the person working is an understanding of turnover

intention described by Robbins (2011) in a book released under the title "Organizational Behavior". Another understanding came from Setiawan and Ghozali (2006) who interpreted that turnover intention as a termination or exit from an organization or individual workplace environment permanently, can be voluntary retirees, or do not like dismissal.

2.5 Auditor Performance

The term performance is defined as individual work performance after exerting the necessary effort on the work involved through getting decent jobs, profiles involved, and colleagues or companies around who can work together (Hellriegel, Jackson, & Slocum, 1999; Karakas, 2010). Auditor Performance is an auditor who conducts objective audit assignments on the financial statements of a company or other organization with the aim of determining whether the financial statements present fairly in accordance with generally accepted accounting principles, in all material respects, financial position and results of the company's operations (Mulyadi, 2002).

2.6 Organizational Commitment

Organizational Commitment is the condition of employees who are committed to helping achieve organizational goals, and involves the level of identification, involvement and loyalty of employees (Caught and Shadur, 2000). Caught also explained that this is an emotional response that can be measured through the behavior, beliefs and attitudes of people and can range from very low to very high.

3. RESEARCH METHOD

The type of research conducted is associative causal research using a quantitative approach. This research was conducted on auditors working at the Public Accountant Office and carried out in March to July 2019. The data collection method used was the questionnaire method given to the research respondents. The type of data used in this study is primary data as primary data and secondary data for additional data. The data analysis method used is using Multiple Linear Regression and processing data in this study carried out with the help of SPSS software.

4. RESEARCH RESULT

4.1 Multiple Linear Regression Test Results

The results of regression analysis are interpreted as coefficients for each independent variable, this coefficient is obtained by predicting the value of the dependent variable with an equation. The regression test results can be seen through several tests, including:

Table 1. Partial Test Result

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|------------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 17,385 | 3,003 | | 5,789 | ,000 |
| Locus of Control | ,280 | ,112 | ,361 | 2,501 | ,015 |

| | | | | | |
|---------------------|------|------|------|-------|------|
| Turnover Intention | ,726 | ,277 | ,212 | 2,622 | ,011 |
| Auditor Performance | ,328 | ,107 | ,403 | 3,059 | ,003 |

a. Dependent Variable: Dysfunctional Audit Behavior
Source: Data Processing Results (2019)

Based on the results of the partial test in multiple linear regression analysis from the table above, the three variables used as independent variables in this study have a significant influence on dysfunctional audit behavior as the dependent variable. Locus of control has a significance value of 0.015 smaller than 0.05 so that locus of control is declared to have a significant effect, turnover intention has a significance value of 0.011 smaller than 0.05 so turnover intention is significantly affected by dysfunctional audit behavior and auditor performance has a significance value of 0.003 smaller than 0.05 and stated to have a significant effect on behavior dysfunctional audit.

The researcher also tested these three independent variables on moderating dysfunctional audit behavior, namely through organizational commitment. The results of the partial moderation test can be seen through the following table:

Table 2. Partial Moderating Test Result

| Model | Unstandardized Coefficients | | Standardized Coefficients | | Sig. |
|---|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | t | |
| 1 (Constant) | 27,526 | 7,030 | | 3,916 | ,000 |
| Locus of Control | 1,554 | ,596 | 2,003 | 2,606 | ,012 |
| Turnover Intention | -1,091 | ,788 | -,319 | -1,385 | ,172 |
| Auditor Performance | -,956 | ,521 | -1,176 | -1,835 | ,072 |
| Locus of Control x Organizational Commitment | -,036 | ,013 | -3,622 | -2,663 | ,010 |
| Turnover Intention x Organizational Commitment | ,044 | ,019 | 1,050 | 2,280 | ,026 |
| Auditor Performance x Organizational Commitment | ,030 | ,014 | 2,831 | 2,193 | ,033 |

a. Dependent Variable: Dysfunctional Audit Behavior
Source: Data Processing Results (2019)

Based on the table above, that organizational commitment is able to significantly moderate the locus of control variables on behavioral dysfunctional audit with a significance value of 0.010 smaller than 0.05, while organizational commitment is also able to moderate turnover intention towards behavior dysfunctional audit with a significance value of 0.026 smaller from 0.05 and organizational commitment is also able to moderate the auditor's performance against behavioral dysfunctional audit with a significance value of 0.033 smaller than 0.05.

5. DISCUSSION

5.1 First Hypothesis

Locus of control is an attitude of someone who believes in something as a determinant of his destiny (Rotter, 1966). Rotter also divides locus of control into 2 parts, namely locus of internal control and locus of external control. This study found that the majority of respondents have locus of external control which means that the respondent believes everything that happens to the respondent is not because of his actions but because things outside the respondent's self-control such as luck, fate, an opportunity or other external things are at around the respondent.

Respondents in this study who have the nature of locus of external control according to Bernardi (2001), Schultz & Schultz (2009), and Stewart (2012) in their research tend to have difficulty adapting to new situations or changes in their environment, anxious, less active in collecting information, easily depressed, and encourage themselves to choose unethical actions so that this shows that locus of external control has an influence on behavior dysfunctional audit which is explained as an action that is able to reduce audit quality directly or indirectly by an auditor in carry out an audit program. The first hypothesis of locus of control has a positive effect on acceptable dysfunctional audit behavior.

5.2 Second Hypothesis

Turnover intention is a desire arising from someone consciously working for a new organization and leaving the old organization where the person works (Aranya and Ferrish, 1984; Tett and Meyer, 1993). Respondents who have the intention to leave their jobs tend to reduce the quality of their work and tend to do deviations in behavior when carrying out the profession of the respondent as an auditor (De Hauw and De Vos, 2010).

Aranya and Ferrish (1984) explained that there would be increased absenteeism, starting to work lazily, an increase in violations of work discipline, an increase in protests against superiors, not showing a positive attitude in work on someone who has the nature of turnover intention. The thing caused by this turnover intention will be to turn to the respondents' deviant behaviors as auditors, starting from the decrease in the auditor's attendance even to the laziness of the auditor to make the auditor reduce the quality of the respondent's performance in auditing. The second turnover intention hypothesis has a positive effect on acceptable dysfunctional audit behavior.

5.3 Third Hypothesis

Auditor performance is the result of the work of the auditors as respondents in undergoing the profession as auditors for the specified time span in achieving an achievement and its emphasis on work results that are completed in a certain time (Timpe, 1993). Performance is influenced by several factors according to the results of Timpe (1993) observations, namely the achievement of quality or not at work, how low the level of error and how much the level of accuracy in doing work, high or low power motivating yourself to employees, and responsibility in completing work. These factors require employees to maintain and even improve their performance as auditors, but that also makes the auditor conduct deviant behaviors in carrying out the profession as an auditor to maintain the auditor's performance that looks stable and even increases.

Auditors are required to have planning in auditing, and the time of auditing is in the plan (Arens et al., 2015), when auditing is not resolved in the time that has been prepared in the planning or auditing results are not fulfilling even in the supervisor's assessment, auditor have a low rating in doing work, the auditor tends to maintain his performance by choosing to be deviant in working as an auditor and this is found in Solar and Bruehl's (1971) study which concluded that respondents whose performance levels are below expectations supervisors have a greater likelihood of being involved in dysfunctional behavior and reduce the quality of auditing because they think they do not have the ability to survive in the organization through their own abilities so that dysfunctional audit behavior is seen as necessary with the aim of individuals and organizations can not be achieved through this level of performance.

Respondents who participated in Maryati's (2005) study tended to consider behavior dysfunctional audit not as unethical behavior, but as an opportunity that was used to support better performance and become an opportunity to obtain promotion even Dirsmith and Covaleski (1985) found that junior auditors and seniors and staff are involved in craft auditing. The third hypothesis of auditor performance has a negative effect on rejected audit dysfunctional behavior

5.4 Fourth Hypothesis

Organizational commitment is a personal bond of someone to the organization (Meyer and Allen, 1997). Organizational commitment plays a huge role in determining whether a member will stay with the organization and eagerly work towards organizational goals. Organizational commitment is divided into five models including affective commitment, commitment to sustainability, normative commitment, criticism of the three-component model, and a five-component commitment model. Affective commitment is the tendency of workers to stick with companies that are based on emotional ties.

Someone who shows affective commitment to the organization will often be identified as having strong ties with the company and with company goals and may reject the offer to move to a new company, even if they look more financially attractive. Respondents who do not have commitment that are affective modeled tend to cause low internal locus control because of the influence from outside the respondent who has a more influence on the fate of the respondent so that the higher the external locus control on the respondent without the respondent's commitment to the company, the attitude for the deviant behavior of the respondent is higher, this is because the respondent does not have a commitment that is modeled affective in doing his job as an auditor and the respondent himself who becomes the control in doing his work becomes not directed. The fourth hypothesis of organizational commitment is able to moderate the effect of locus of control on acceptable audit dysfunctional behavior.

5.5 Fifth Hypothesis

Organizational commitment is a personal bond of someone to the organization (Meyer and Allen, 1997). Organizational commitment plays a huge role in determining whether a member will stay with the organization and eagerly work towards organizational goals. Organizational commitment is divided into five models including affective commitment, commitment to sustainability, normative

commitment, criticism of the three-component model, and a five-component commitment model. Affective commitment is the tendency of workers to stick with companies that are based on emotional ties. Someone who shows affective commitment to the organization will often be identified as having strong ties with the company and with company goals and may reject the offer to move to a new company, even if they look more financially attractive.

Respondents who do not have commitment that are affective modeled also tend to have a desire to move to an organization that increases the commitment of respondents to be able to work in it. The higher the respondent's desire to move to work, then the commitment of the respondent to the company where the respondent works now will decrease, even the interest to work in the organization will decrease and increase the feeling of the respondent's desire to behave deviant in every work being an auditor on the spot his job. The fifth hypothesis of organizational commitment is able to moderate the effect of turnover intention on acceptable dysfunctional audit behavior.

5.6 Sixth Hypothesis

Luthan (2006) explains that organizational commitment is defined as a strong sense of desire that comes from within a person to be able to survive as a member of an organization. The auditor will strive to work in accordance with the wishes and beliefs of a particular organization, and acceptance of the values and objectives of the organization in order to survive in the organization that oversees the auditor's work.

Respondents describe through the data obtained are auditors who have a commitment to the organization which means that they are willing to accept the mission given until the vision of the company will be achieved. The achievement of the company's vision and mission originates from the performance of good employees, and respondents will do everything they can to maintain and improve the performance of each respondent and consider the tendency for deviant behavior to be one point in improving the performance of each respondent. The sixth hypothesis of organizational commitment is able to moderate the effect of auditor performance on acceptable audit dysfunctional behavior.

6. CONCLUSION AND SUGGESTION

6.1 CONCLUSION

Some conclusions that can be drawn from the results of this study include:

1. Locus of control has a positive and significant effect on behavioral dysfunctional audit.
2. Turnover intention has a positive and significant effect on behavioral audit dysfunctional.
3. Auditor performance has a positive and significant effect on behavioral audit dysfunctional.
4. Organizational commitment is able to moderate the influence of locus of control on dysfunctional audit behavior.
5. Organizational commitment is able to moderate the effect of turnover intention on behavioral audit dysfunctional.

6. Organizational commitment is able to moderate the influence of auditor performance on behavior audit dysfunctional.

6.2 SUGGESTION

From the results of the research, discussion and conclusions obtained in this study, some suggestions can be made as follows:

1. The public accounting firm is advised to recruit prospective auditors by using the services of a psychologist, so that the public accounting firm can know the interpersonal characteristics of each auditor who is able to support the implementation of the vision and mission of the public accounting firm.
2. The public accounting firm needs to supervise and control the procedures carried out by the auditor in carrying out auditing procedures so that the behavior of deviations made possible by the auditor can be minimized and even prevented.
3. The public accounting firm is advised to provide welfare to the auditors so that the desire to move the scope of work to the auditor can be minimized so that the behavior of irregularities can be prevented.
4. The public accounting firm needs to present activities that can enhance positive values on the auditor's interpersonal characteristics so that the auditor is able to work according to procedures and support the vision and mission of the public accounting firm.
5. Auditors are advised to better understand ethical guidelines for auditing so that auditors conduct professional audits.
6. Future studies measuring dysfunctional audit behavior should not only use perceptions from auditors, but also use perceptions from supervisors, leaders or supervisors to get better results.
7. Subsequent research can expand the object of this study by involving other government auditors such as the Financial and Development Supervisory Agency, the Financial Audit Agency which is the government's internal auditor or others so that it can be made as a general generalization.
8. Further research needs to be added to the interview method directly to each respondent in an effort to collect data if possible, so as to avoid the possibility of respondents not being objective in filling out the questionnaire. And further research can add other variables that affect the dysfunctional audit behavior such as the time of examination, discrimination of gender differences, professional ethics and so forth.

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