

Personality Characteristics and Locus of Control as The Moderate of Correlation of Time Budget Pressure and Organization Commitment Towards the Dysfunctional Audit Behaviour

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Abstract

Auditor personality is an interesting topic in accounting field because this research is still rarely. Several previous researchs about time budget pressure, organizational commitment and dysfunctional audit behaviour also have inconsistency results. The purpose of this research is to investigate the influence of time budget pressure and organizational commitment on dysfunctional audit behavior. This study examines the impact of time budget pressure and organizational commitment on dysfunctional audit behavior with personality traits and locus of control as moderating variable. The important purposes in this study are to investigate trait personality and locus of control on the relation between time budget pressure, organizational commitment and dysfunctional audit behavior. The respondents for this study are auditors who work on public account firms in Yogyakarta, Solo and Semarang. Moderated regressions analysis with absolute difference test used to examine the hypotheses. The results showed that time budget pressure have positive effects on dysfunctional audit behavior and organizational commitment have negative effects on dysfunctional audit behavior. Moreover time budget pressure was determined by trait personality and internal locus of control have significant effect on the relation between time budget pressure and dysfunctional audit behavior, but external locus of control do not have significant effect on the relation between time budget pressure and dysfunctional audit behavior. Organizational commitment was determined by trait personality and it has significant effect on the relation between organizational commitment and dysfunctional audit behavior. But internal and external locus of control do not have significant effect on the relation between organizational commitment and dysfunctional audit behaviour.

Keywords: dysfunctional audit behavior, time budget pressure, organizational commitment, locus of control

Introduction

As seen from the profession of public accountant, an auditor refers to the professional accountant selling his or her service to public particularly in objectively inspecting the financial statement of a company or other company purposely to determine whether the financial statement presents the all materials, position of finance and the outcome of company or organization properly.

The increase of public trust towards the financial statement that has been audited has made an auditor to certainly improve the quality of audit. However, along with the tight demand, it has led an auditor to do any deviation or dysfunctional audit to have the maximum quality of audit report. Dysfunctional audit behaviour refers to any action of auditor in implementing the auditing program that can reduce the quality of audit (Aisyah, Sukirman and Wulandari, 2014).

Dysfunctional behaviour has both a direct effect such as *premature sign-off*, *replacing or altering of audit procedures*) and indirect effect on the quality of audit such as *underreporting of time* (Silaban, 2011). Certain behaviour of an auditor to fulfil the standard of audit is called as the dysfunctional audit behaviour. Such behaviour, as stated by Paino et al. 2010, includes the action of *pre-mature sign off* that is to finish the phase of audit earlier without completing the procedure of

audit and *underreporting of the actual time* or the audit report with the shorter total of time compared to the actual time.

Dysfunctional audit behaviour of an auditor could lead to the reduction of public trust towards the auditor. Also, it can bring an indirect impact on the Public Accountant Office where the auditor works. If this frequently occurs then the customer of the audit serve will be reduced as well as the interest towards the profession of auditor.

An exaggerating controlling system will emerge a conflict later on leading to the dysfunctional audit behaviour. To make it clearer, the *time budget* tends to give a pressure as it is not only used as the control of *time budget* but also as the assessment of work performance of an organization (Paino et al. 2010). Meanwhile, the high commitment of company will tend to reduce the audit dysfunctional behaviour. Conversely, as the level of commitment towards the organization has been decreased, an auditor no longer concerns with the promotion and the development of his or her career. For this, it is possible for an auditor to do a work without the sufficient performance (Chairunnisa et al, 2014).

It is similar with what occur in PT. Telkom in 2008 in which the financial statement audited by Public Accountant Office of “Eddy Pianto and Partners” has not been approved by SEC (the holder of authority of capital market in USA. This occurrence has required a re-audit towards PT. Telkom by other Public Accountant Office (Hardi, 2008). As a consequence, PT.Telkom admitted that it finds it difficult to seek the Public Accountant Office that fulfils the standards of qualification and international rules. This case showed that there are many auditors that have not conducted the audit process well and do any deviation of auditor. It later on creates the crisis of trust among the users of the audit information towards the profession of auditor.

A number of researchers in Indonesia conducted a research with a similar topic namely about the dysfunctional audit behaviour. Some of the researchers in Indonesia such as Dewi and Wirasedana (2015), Mahardini et al. (2014), Chairunnisa et al. (2014), and Rustiarini (2013) conducted the research on the equivalent topic that is the dysfunctional audit behaviour.

The problem on dysfunctional audit behaviour could be coped with some factors. The factor of *time budget pressure* and *locus of control* have a significant effect on the dysfunctional audit behaviour by Rustiarini, Mahardini et al., Dewi and Wirasedana, and Chairunnisa et al. On the other hand, the variable of commitment of organization has no any effect on the dysfunctional audit behaviour as stated by Chairunnisa et al.

However, a previous research showed the inconsistency in the result. In the research conducted by Dewi and Wirasedana (2015), it was shown that *time budget pressure* had a significantly positive effect but in the research conducted by Mahardini et al. (2014), it was revealed that *time budget pressure* had a negatively significant effect on the dysfunctional audit behaviour.

There are still many previous researches that are not consistent with the factors significantly affecting the dysfunctional audit behaviour. *Time budget pressure* as stated by Mahardini et al. had a negatively significant effect on dysfunctional audit behaviour but Suprianto (2009) stated that *time budget pressure* had a positively significant effect on it. The research model used by Rustiarini (2013) positioned the *locus of control* as the moderate but in the research of Chairunnisa et al. (2014) the *locus of control* was used as a variable affecting the dysfunctional audit behaviour. The insignificant variable refers to the commitment of the organization that is estimated to give other results if tested with other variables. The commitment of the organization is a variable suggested by the research conducted by Rustiarini (2013), but there was an insignificant result in the test conducted by Chairunnisa et al., (2014).

From the explanation above, the researcher would like to observe the impact of the personality characteristics and the *locus of control* on the correlation of *time budget pressure* and the commitment of organization with the dysfunctional audit behaviour. Therefore, the problem formulation in this research is whether the *time budget pressure* and the commitment of organization have an impact on the dysfunctional audit behaviour and if the personality characteristics and the *locus of control* can impact the correlation of *time budget pressure* and the commitment of organization towards the dysfunctional audit behaviour. This research aims to

obtain the empirical evidence on the impact of *time budget pressure* and the commitment of organization towards the dysfunctional audit behaviour and to obtain empirical evidence about the impact of the personality characteristics and the *locus of control* towards the correlation of *time budget pressure* and the commitment of organization with the dysfunctional audit behaviour.

Literature Review

Theory of Attribution

Theory of attribution argued that behaviour is an effect occurred for the cause. This theory explains that the behaviour of an individual is determined by the combination of *internal forces*, factors coming from an individual such as capability or effort and *external forces*, factors coming from outside such as difficulties in work or luck. This theory also shows that the achievement of the performance of an individual in future cannot be apart from the cause of the success and failure in the implementation of previous tasks (Rustiarini, 2014).

There are three factors becoming the bases of people in considering making a conclusion whether a deed or action is caused by the inner characteristics (disposition) or caused by the external factors (Yahman, 2010). Those three factors of the bases of consideration include:

- a. Consistency: response in sharing time and situation that is to what extent an individual responds an equal stimulus in a different situation and condition.
- b. Consensus Information: To what extent an individual reacts if compared to other towards certain stimulus.
- c. *Distinctiveness*: To what extent person we attribute to give a different response towards the stimulus categorized as long.

Based on the theory of attribution above, it can be concluded that the behaviour occurs due to the internal and external factor. Thus, the attribution in an individual can be determined as follows:

- a. Internal Attribution: behavior of an individual is a description of his or her characteristics if its distinctiveness is low, its consensus is low and its consistence is high.
- b. External Attribution. It is called as so if it is remarked by its high distinctiveness, high consensus, and high consistence.
- c. Internal-external attribution: it is remarked by high distinctiveness, low consensus and high consistency.

From those thee attributions above, then the dysfunctional audit behaviour has an internal factor reflected in the personality characteristics, *locus of control*, and commitment of organization; while the external factor is seen in *time budget pressure*.

Dysfunctional Audit Behaviour

Auditing for a company is quite critical as it can bring a big effect on the activities of the related company. In its initial development, audit to the company must be done by one or more shareholders that are not the functionaries of the company and they are appointed by other shareholders as the representative of the shareholders. The initial focus of audit is to find any deviations in the account of balance and to prevent the increase of the deviation. (Boynton, Johnson, dan Kell, 2005: 10).

Irsyadi (2015) stated that generally there are some functions of audit for an organization:

- a. To evaluate the performance of company
The performance evaluation is the core function of audit in an organization. The performance in this case is not only assessed from the final result but also from the phase of planning and its process.
- b. To minimize any errors

Audit is done to ascertain that an organization runs on the track that has been defined and in line with the guidelines that have been defined. In short, audit is to minimize any errors.

c. To improve the performance of the organization

Audit will result in a recommendation for the improvement of organization performance. It is done in the end of period in a year aimed to recommend an improvement in the next budgeting year. Meanwhile, audit is done in the mid-year aimed to recommend the improvement in related year or period.

The dysfunctional behaviour of an auditor is a deviant behaviour in the form of fraud, manipulation, or the deviation of the audit standard conducted by an auditor that can impact the decline of the quality of audit directly or indirectly (Dewi and Wirasedana, 2015), later on leading to the decline of the quality of the audit report directly or indirectly. The aim of the dysfunctional audit behaviour is to fulfil the procedure of audit determined through a deviating way in the phase of audit; later on consequently possible to decline the quality of audit.

Time Budget Pressure

Time budget pressure refers to the condition where an auditor is required to do efficiency to the time budget that has been set. The time accuracy in accomplishing the task of audit is an important component in the assessment of the performance of auditor (Suryani, 2015).

Commitment of Organization

Commitment of organization is the loyalty behaviour of workers towards their organization and is a process to express their concern and participation towards the organization (Sutrisno, 2011: 296).

Personality Characteristics

Personality is a pattern of character that is relatively permanent, and a unique characteristic that can give consistence and individuality for the behaviour of someone (Feist and Gregory, 2008: 5).

Locus of Control

Locus of control is the personality characteristic illustrating the level of confidence of an individual about to what extent they can control any factors that influence the success and failure experienced. *Locus of control* is related to the categorization of individual into two: internal and external (Chairunnisa et al., 2014). An individual with internal *locus of control* prefers to a work that is more challenging, requires creativity, initiative, and high motivation. Those with external *locus of control* meanwhile prefer to the stable, routine, simple and fully controlled from the higher authority (Rustiarini, 2013).

Hypotheses Development

Based upon the previous researches (Dewi and Wirasedana, 2015; Mahardini et. al., 2014; Chairunnisa et al., 2014; Rustiarini, 2013), there are any opinions on the impact of personality characteristics and the *locus of control* on the relation of time budget pressure and commitment of organization with the dysfunctional audit behaviour.

The research with the variable of commitment of organization and *time budget pressure* consisted of a number of opinions. The research of Dewi and Wirasedana (2015) stated that *time budget pressure* had a negative effect on the dysfunctional audit behaviour. Meanwhile, Mahardini et al., (2014) stated that *time budget pressure* had a negative effect on the dysfunctional audit behaviour. Hence, the researcher proposed a hypothesis as follows:

H1: *Time budget pressure* has a positive effect on the dysfunctional audit behaviour

Meanwhile, the research of Chairunnisa et al., (2014) stated that the commitment of organization does not have a significant effect in the dysfunctional audit behaviour. The

researcher assumed that if the commitment of the organization is given the variable of moderation, then it will have an effect on the dysfunctional audit behaviour. Therefore, the researcher proposed a hypothesis as follows:

H2: The commitment of the organization has a negative effect on the dysfunctional audit behaviour

The research of Rustiarini (2013) stated that the personality characteristic does not give any effect of reduction on the dysfunctional audit behaviour. On the other side, many researches stated that the *locus of control* gives a significant effect on the dysfunctional audit behaviour (Dewi dan Wirasedana, 2015; Chairunnisa, 2014; Rusitarini, 2013). Hence, the researcher proposed the hypothesis as follows:

H1a: The personality characteristic weakens the relation of time budget pressure towards the dysfunctional audit behaviour

H1b: *locus of control* internal weakens the relation of *time budget pressure* towards the dysfunctional audit behaviour

H1c: External *locus of control* strengthens the relation of *time budget pressure* towards the dysfunctional audit behaviour

H2a: The personality characteristics strengthen the relation of commitment of organization towards the dysfunctional audit behaviour.

H2b: The internal *locus of control* strengthens the relation of commitment of organization towards the dysfunctional audit behaviour.

H2c: External *locus of control* weakens the relation of commitment of organization towards the dysfunctional audit behaviour.

Research Model

Based upon the explanation of the hypotheses above, the model of this research is presented as follows:

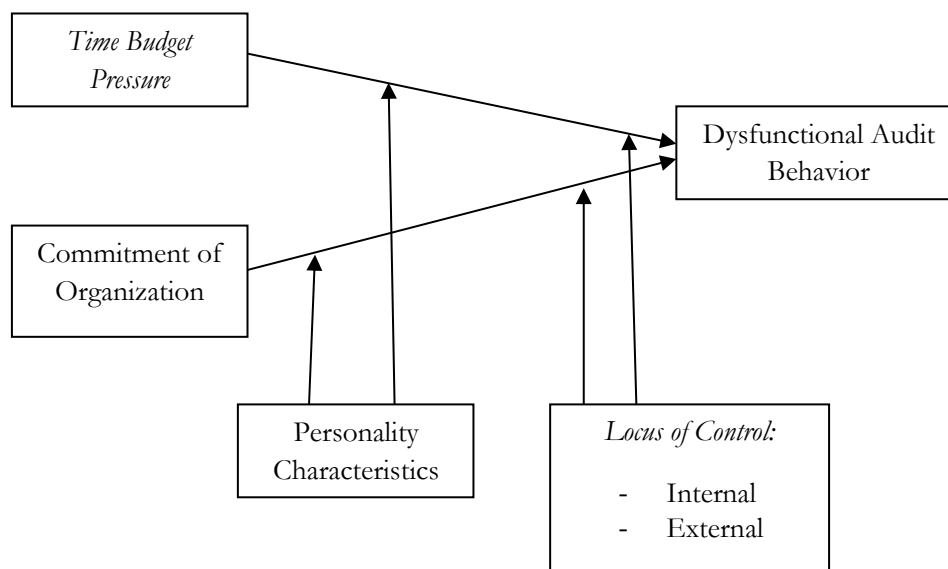


Figure 1. Research Model

Research Method

The object of this research was all Public Accountant Offices located in the area of Yogyakarta, Solo and Semarang listed in the Authority of Financial Services. The sample was selected using the method of *convenience sampling* meaning that the samples were selected from the elements of population in which the data of it was easy to be obtained by the researcher. The type of the data

used was the qualitative data based upon the questionnaires distributed and adopted from a number of researches.

The dependent variable used in this research was the dysfunctional audit behaviour. This was measured using the questionnaires with 12 statements adopted from Donnelly et al., (2003) accepted by the auditor towards any forms of dysfunctional audit behaviours. The scale of measurements used the interval scale of 5 points started from Very Disagree (1), Disagree (2), Neutral (3), Agree (4), and Very Agree (5).

The independent variable used in this research was *time budget pressure* and commitment of organization. The variable *time budget pressure* was studied using the questionnaires with 6 statements adopted from Dewi and Wirasedana (2015). The scale of the measurements used the interval scale from Very Disagree (1), Disagree (2), Neutral (3), Agree (4), and Very Agree (5). The variable commitment of organization was measured using 9 indicators of statement used by Donnelly et al. (2003). The scale of its measurement used the interval scale of 5 points from Very Disagree (1), Disagree (2), Neutral (3), Agree (4), and Very Agree (5).

The variable moderation used in this research was the personality characteristics and *locus of control*. The measurement of the dimension of personality used 44 statements adapted from the research of Rustiarini (2013). The scale of its measurement used the interval scale of 5 points from Very Disagree (1), Disagree (2), Neutral (3), Agree (4), and Very Agree (5). The internal and external *Locus of control* was measured using 16 statements developed by Rustiarini (2013). The scale of its measurement used the interval scale of 5 points from Very Disagree (1), Disagree (2), Neutral (3), Agree (4), and Very Agree (5).

In this research, the researcher did a number of tests to process the data obtained including the statistical-descriptive test, test on validity, test on reliability, test on normality, test on multicollinearity, test on heteroscedasticity, F test, t test and test on the determination coefficient and regression test. The regression test used the analysis of test on the value of absolute difference. This research was conducted to test the effect of the independent variables on the dependent variables using the moderating variables to strengthen or weaken the relation of the independent variables and dependent variables. In this test, the score of the independent variables and moderate were the *standardized score*. The interaction of the independent variables and moderate variables was measured using the absolute score of difference between those two variables or using the absolute difference score (Ghozali, 2013: 235). The data obtained by the researcher would be processed using the application of SPSS version 21. The regression equation used in this research is presented as follows.

$$Y = \alpha + \beta_1 ZTbp + \beta_2 ZKo + \beta_3 \text{abs}[Tbp-Sk] + \beta_4 \text{abs}[Tbp-Lci] + \beta_5 \text{abs}[Tbp-Lce] + \beta_6 \text{abs}[Ko-Sk] + \beta_7 \text{abs}[Ko-Lci] + \beta_8 \text{abs}[Ko-Lce] + e$$

Remarks:

- Y : Dysfunctional Audit Behaviour
- α : Constanta
- $\beta_1 - \beta_8$: Regression Coefficient
- ZTbp : *standardize* Time Budget Pressure
- ZKo : *standardize* Commitment of Organization
- abs[Tbp-Sk] : ZTbp – Sk (the absolute score of difference between *time budget pressure* and personality characteristics)
- abs[Tbp-Lci] : ZTbp - Lci (the absolute score of difference between the *time budget pressure* and internal *locus of control*)
- abs[Tbp-Lce] : ZTbp – Lce (the absolute score of difference between *time budget pressure* and external *locus of control*)
- abs[Ko-Sk] : ZKo – Sk (The absolute score of difference between the commitment of organization and personality characteristics)
- abs[Ko-Lci] : ZKo – Lci (the absolute score of difference between the commitment of organization and internal *locus of control*)

abs[Ko-Lce] : ZKo – Lce (the absolute score of difference between the commitment of organization and external *locus of control*)
 e : *error term* as the level of errors of guesser in the research.

Results and Discussion

Test on Descriptive Statistic

The total number of KAP (Public Accountant Offices) listed in the Authority of Financial Services in the region of Yogyakarta, Solo and Semarang is 27. Of the total number, it was 10 accepting the questioner. Each of Public Accountant Office used as the research place accepted 5 questionnaires in accordance with the request of KAP used as the research sites. The reason to select these sites is to make data variation and the existence of the representatives from other areas. The delivery of the questionnaires in KAP in the area of Yogyakarta was by coming directly, while, for the KAP in the area of Solo and Semarang, it was done by post and taken by the researcher themselves; thus the researcher could find out the location of KAP (object) clearly and understand the organizational culture in each KAP. The table of KAP below was used as the research area.

Table 1. Research Site

Name of Public Accountant Office	Domicile	Number of questioner (exemplar)
Indarto Waluyo	Yogyakarta	5
Moh. Mahsun	Yogyakarta	5
Bismar, Muntalib & Yunus	Yogyakarta	5
Kumalahadi, Kuncara, Sugeng Pamudji & Partners	Yogyakarta	5
Soeroso Donosapoetro	Yogyakarta	5
Dr. Payamta, CPA	Solo	5
Wartono & Partners	Solo	5
Benny, Tony, Frans & Daniel	Semarang	5
Tri Bowo Yulianti	Semarang	5
Riza, Adi, Syahril & Partners	Semarang	5

The level of questionnaires return that can be processed as shown in Table 2 below.

Table 2 Level of Questionnaire Submission

Criteria	Number	Percentage
Questionnaires distributed	50	100,0%
Questionnaires not returned	0	0,0%
Questionnaires with incomplete answers	0	0,0%
Questionnaires that can be processed	50	100,0%

The result of the descriptive analysis on research variable can be shown in the following table.

Table 3 Descriptive Statistic

	N	Minimum	Maximum	Mean	Std. Deviation
Time Budget Pressure	50	2.00	5.00	3.5634	.61291
Commitment of Organization	50	1.78	4.78	3.6546	.61327
Personality Characteristics	50	2.30	4.59	3.3498	.34536
Internal Locus of Control	50	1.13	5.00	3.4672	.77602
External Locus of Control	50	1.00	5.00	2.9940	.79133
Dysfunctional Audit Behaviour	50	1.25	4.75	3.0634	.70486

From the result of the descriptive statistic, it can be found that 50 responses from the respondents on average had a high assessment towards the commitment of organization as shown with the average score of 3.6546 at the interval of 3,40 to 4,19. This showed that an auditor has a good performance and therefore he or she has a good loyalty to the organization.

The result of the descriptive analysis on the variable *time budget pressure* showed that from 50 respondents on average had the high *time budget pressure* as shown with the average score of 3,5634 at the interval of 3,40 – 4,19. This means that the auditors had the limited time causing them to work under pressure and ignore the process of audit and only do some of parts considered important.

The result of the descriptive analysis on the variable internal *locus of control* showed that the response from 50 respondents on average had the high internal *locus of control* as shown with the average score of 3,4672 at the interval of 3,40 – 4,19. This means that the auditor has an individual confidence for any factors occurred in life. The auditor has the high internal *locus of control* to see *time budget pressure* and commitment of organization as a challenge to improve his or her performance.

The result of the descriptive analysis on the variable personality characteristic showed that the response of 50 respondents on average had the sufficient personality characteristics as shown with the average score of 3,3498 at the interval of 2,60 – 3,39. This means that the auditor does not much involve his or her character at work.

The result of the descriptive analysis on the variable of dysfunctional audit behaviour showed that the response of 50 respondents on average had the sufficient dysfunctional audit behaviour as shown in the average score of 3.0634 at the interval of 2,60 – 3,39. This means that an auditor does not really have the deviation behaviour in any forms when doing the standard of audit.

The result of the descriptive analysis on the variable of external *locus of control* showed that the response from 50 respondents on average had the sufficient external *locus of control* as shown with the average score of 2,9940 at the interval of 2,60 – 3,39. This means that the auditor does not much have confidence that any event in life is determined by destiny or other people. An auditor with the high personality of external *locus of control* will see that the work stress is a factor beyond control of an auditor; thus, it will bring an effect to strengthen the possibility of dysfunctional audit behaviour.

Validity Test

Based upon the validity test conducted, it was found that all questionnaires used by the researcher were valid. A questionnaire will be called valid if the question in it is able to reveal something that will be measured by the questionnaire.

Reliability Test

Reliability Test was conducted to test the stability and consistence of the instrument from time to time. The test of reliability on each variable was done using *Cronbach alpha*. The test used by the researcher showed a result that all points of statement used for the research were reliable as the score of *Cronbach alpha* was above 0,7.

Normality Test

Normality test was used to figure out whether the data used in this research has had the normal distribution. *One Sample Kolmogorov Smirnov Test* was used to test the normality of the data. The data was stated normal if it had the probability score (sig) above 0,05 and conversely it was not normal if sig < 0,05. Based on the research done, the result of normality test showed that the score of Kolmogorov Smirnov Test was 0,485 and *Asymp. Sig. (2-tailed)* was 0,937 > 0,05. Thus, the data of this research can be stated normally distributed.

Multicollinearity Test

This test was aimed to detect the sign of correlation between one independent variable and other dependent one. The multicollinearity test could be done with two ways: by seeing VIF (*Variance Inflation Factors*) and the score of *tolerance*. If $VIF > 10$ and the score of *tolerance* $< 0,10$ then there would be a sign of multicollinearity (Priyatno, 2014: 99). From the result of moderate regression measurement, in fact, it did not contain any sign of multicollinearity as all independent variables used as the predictors in this research had the score of $VIF < 10$ and *tolerance* $> 0,10$.

Heteroscedastic Test

The sign of heteroscedasticity occurs if the *disturbance term* for each observation is no longer constant but various. The way to detect the heteroscedasticity was by using Glejser test. If the score of probability ($\text{sig.t} > 0,05$), then it can be concluded that there was no any heteroscedasticity (Ghozali, 2013: 143). From the result of the research, all variable had the score of $\text{sig.} > 0.05$; thus, it can be concluded that there was no any heteroscedasticity in thr regression model.

Regression Analysis Test

This research used the test on the absolute difference score to test the effect of moderate that was with the model of absolute difference score from the independent variable. Table 4 presents the result of the regression analysis conducted by the researcher.

Table 4 Result of Regression Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
	1 (Constant)	3.870	.664				5.828
Tbp	.306	.119	.266	2.575	.014	.655	1.526
Ko	-.486	.127	-.423	-3.816	.000	.570	1.755
abs[Tbp-Sk]	-.219	.104	-.191	-2.104	.042	.851	1.175
abs[Tbp-Lci]	-.182	.085	-.212	-2.139	.038	.713	1.402
abs[Tbp-Lce]	.099	.084	.123	1.179	.245	.647	1.545
abs[Ko-Sk]	.397	.147	.277	2.698	.010	.663	1.508
abs[Ko-Lci]	-.027	.114	-.024	-.236	.815	.654	1.528
abs[Ko-Lce]	-.215	.137	-.184	-1.567	.125	.510	1.963

The result of the regression test showed the result in which the score B from the Constanta was 3,870, the score of the variable of *time budget pressure* was 0,306, the score of the variable of commitment of organization was -0,486, the score of the variable of moderate of personality characteristics with *time budget pressure* towards the dysfunctional audit behaviour had the regression coefficient at -0,219, the score of the moderate of internal *locus of control* with *time budget pressure* towards the dysfunctional audit behaviour had the regression coefficient at -0,182, the score of the variable of moderate of external *locus of control* with *time budget pressure* towards the dysfunctional audit behaviour at 0,099, the score of the variable of moderate of personality characteristic with the commitment of organization towards the dysfunctional audit behaviour had the regression coefficient at 0,397, the score of the variable of moderate of internal *locus of control* with the commitment of organization towards the dysfunctional audit behaviour had the regression coefficient at -0,027 and the score of the variable of the moderate of external *locus of control* with the commitment of organization towards the dysfunctional audit behaviour had the regression coefficient at -0,215.

Test on Determination Coefficient

Based on the output of SPSS in the measurement of determination coefficient, it was found the score of *adjusted R2* at 0,657 or 65,7%. It means that 65,7% of variation of the dysfunctional audit behaviour can be explained by the variation from the independent variable of *time budget pressure* and the commitment of organization, variable of moderate consisting of the personality characteristic towards *time budget pressure* with the dysfunctional audit behaviour, internal *locus of control* towards *time budget pressure*, *locus of control* towards *time budget pressure*, personality characteristic towards the commitment of organization, internal *locus of control* towards the commitment of organization and the external *locus of control* towards the commitment of organization; while the remain was 34,3% (100%-65,7%) affected by other factors that were not included in the model.

F-test

The result of F-test showed the score of F count was 12.731 with the significance of 0,000. Those scores showed the level of errors that will be burdened by the researcher if the model stated was good. As the significant score of F was 0,000, then it can be concluded that the level of its error was very low. The low score of F significance showed that the existing model is good and suitable to be used.

Hypothesis Test

Hypothesis test in this research used the t statistic test. The result of the hypothesis test was to accept H1, H1a, H1b, H2 and H2a for the significance score of < 0,05. While, for the hypotheses of H1c, H2b and H2c were rejected for the significance score of > 0,05. Table 5 presents the table of recapitulation from the result of hypothesis analysis.

Table 5. Recapitulation of the Result of Hypothesis Analysis

Hypot hesis	Remark	B	Sig.	Conclusion
H1	<i>Time budget pressure</i> has a positive effect on the dysfunctional audit behaviour.	0,306	0,014	Accepted
H2	Commitment of organization has a negative effect on the dysfunctional audit behaviour.	-0,486	0,000	Accepted
H1a	Personality characteristic weakens the correlation of <i>time budget pressure</i> towards the dysfunctional audit behaviour.	-0,219	0,042	Accepted
H1b	Internal <i>Locus of control</i> weakens the correlation of <i>time budget pressure</i> towards the dysfunctional audit behaviour.	-0,182	0,038	Accepted
H1c	The external <i>Locus of control</i> strengthens the correlation of <i>time budget pressure</i> towards the dysfunctional audit behaviour	0,099	0,245	Rejected
H2a	Personality characteristic strengthens the correlation of commitment of organization towards dysfunctional audit behaviour	0,397	0,010	Accepted
H2b	Internal <i>Locus of control</i> strengthens the correlation of commitment of organization towards dysfunctional audit behaviour	-0,027	0,815	Rejected
H2c	External <i>Locus of control</i> weakens the correlation of commitment of organization towards the dysfunctional audit behaviour	-0.215	0.125	Rejected

Based upon the analysis conducted, *time budget pressure* significantly had a positive effect on the dysfunctional audit behaviour. It means that the larger the *time budget pressure* applied, then the higher the possibility of dysfunctional audit behaviour to be done and the higher the pressure to do efficiency and effectiveness by an auditor, then the higher the possibility of auditor to do the dysfunctional audit behaviour. This then will lead the auditor to ignore the audit process and

only does some parts considered important. Thus, it can be concluded that *time budget pressure* makes the dysfunctional audit behaviour getting higher. This result supports the research of Dewi and Wirasedana (2015) stating that *time budget pressure* had a positive effect on dysfunctional audit behaviour. However, it does not support the research of Mahardini et al. (2014) stating that *time budget pressure* had a negative on dysfunctional audit behaviour.

Based on the analysis that has been done, it was found that the commitment of organization had a significantly negative effect on the dysfunctional audit behaviour. It means that the higher the commitment of organization applied, the lower the possibility of dysfunctional audit behaviour to be done. Loyalty is very important for an organization as it can maintain the equality between the purpose of auditor and KAP purposely to create the sustainability and target achievement. An auditor will reduce the dysfunctional audit behaviour if he or she has a high commitment of organization. It can be concluded that the commitment of organization could weaken or reduce the dysfunctional audit behaviour. This result does not support the research of Chairunnisa et al. (2014) stating that the commitment of organization had no significant effect on dysfunctional audit behaviour.

Based on the analysis conducted, the personality characteristic weakened the relation of *Time Budget Pressure* towards the dysfunctional audit behaviour. It means that the personality characteristics owned by an auditor can reduce the dysfunctional audit behaviour with the effect of demand to do efficient and effective time in doing the audit procedure. The personality characteristic of each person is different but in essence a good personality characteristic could prevent someone to have the bad behaviour and conversely (Rustiarini, 2013). This result supports the research of Rustiarini (2013) that stated that the personality characteristic can reduce the possibility of dysfunctional audit behaviour.

Based upon the analysis conducted, the internal *locus of control* could weaken the correlation of *time budget pressure* towards the dysfunctional audit behaviour. It means that the internal *Locus of control* of an auditor could reduce the occurrence of dysfunctional audit behaviour due to the effect of the demand to do efficiency and effectiveness in time in doing the audit procedure. An auditor with high internal *locus of control* considers *time budget pressure* as a challenge to improve his or her performance (Chairunnisa et al., (2014)). Thus, though there is *time budget pressure* an auditor can avoid dysfunctional audit behaviour for believing that the condition faced is still under control.

The external *locus of control* as shown from the analysis conducted did not weaken the correlation of *time budget pressure* towards the dysfunctional audit behaviour. It means that the high or low level of external *locus of control* in an auditor does not strengthen the dysfunctional audit behaviour. Moreover, there is an effect of demand to make the efficient and effective time in doing the audit procedure. An auditor with the high or low external *locus of control* when experiencing the *time budget pressure* would not support to do the dysfunctional audit behaviour. The external state of auditor would not make the efficiency in cost and time to support the dysfunctional audit behaviour.

Furthermore, the personality characteristics, based on the analysis conducted, was found to strengthen the correlation of the commitment of organization towards the dysfunctional audit behaviour. It means that the better personality characteristic of auditor could reduce the possibility of the dysfunctional audit behaviour for the existence of the effect of commitment of organization owned by the auditor. A good personality characteristic will support the commitment of organization of an auditor to minimize the dysfunctional audit behaviour.

As shown from the analysis, the internal *locus of control* did not strengthen the correlation of commitment of organization towards the dysfunctional audit behaviour – indicating that the high or low internal *locus of control* of an auditor does not weaken the dysfunctional audit behaviour. Also, it is supported by the effect of commitment of organization an auditor has. The high or low *locus of control* and the commitment of organization in an auditor would not bring any effect on the reduction of the possibility of the dysfunctional audit behaviour. The state of

internal auditor supported by his or her loyalty to the organization does not make the increase of the possibility of dysfunctional audit behaviour.

The external *locus of control* as shown in the analysis did not weaken the correlation of commitment of organization towards the dysfunctional audit behaviour. This reflects that the high or low external *locus of control* owned by an auditor does not strengthen the occurrence of dysfunctional audit behaviour in view of the effect of the commitment of organization. An auditor with high or low external *locus of control* and commitment of organization would not bring an effect on the increase of the possibility of dysfunctional audit behaviour. The state of external auditor supported with the loyalty to the organization does not make the increase of the possibility of dysfunctional audit behaviour.

Conclusion, Implication and Research Limitation

Conclusion

The result of this research showed that the commitment of organization and *time budget pressure* had a significant effect on the dysfunctional audit behaviour. Meanwhile, for the moderate variable of personality characteristics moderated the correlation of variable commitment of organization and dysfunctional audit behaviour and the variable *time budget pressure* and dysfunctional audit behaviour. The internal *Locus of control* moderated the correlation of *time budget pressure* towards the dysfunctional audit behaviour but did not moderate the correlation of commitment of organization and dysfunctional audit behaviour. The external *locus of control* meanwhile, did not moderate the correlation of *time budget pressure* and the commitment of organization with dysfunctional audit behaviour.

Research Implication

It is to give a description and understanding for the auditor to be able to reduce the dysfunctional audit behaviour and to give a contribution to the development of science in dysfunctional audit. Also, it is to give a contribution in science in providing thoughts or as a reference for further researches.

Research Limitation

This research has a number of limitations that might influence the result of the research to be reached including:

1. This research used the primary data obtained from the respondents; thus, it possibly to make some differences in perception between the researcher and the respondents. This research will be better if it combines the method of questionnaires and interview.
2. This research only used two independent variables: *time budget pressure* and commitment of organization to observe the effect on the dysfunctional audit behaviour.

Suggestion for further researches

For the next researches, the researcher suggested a number of points including:

1. It is suggested that the next research to combine the method of questionnaires and interview to result in an equal perception between the researcher and respondents.
2. The next research should add the independent variables that have not been used and affect the dysfunctional audit behaviour such as the leadership style, self-confidence, or work satisfaction.

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Appendix

Appendix 1. Data of KAP in Yogyakarta, Solo and Semarang

No	Name of KAP	Domicile	Remark
1	Drs Kumalahadi	Yogyakarta	Rejected for being occupied
2	Drs. Soeroso Donosapoetro, MM	Yogyakarta	Accepted
3	Drs. Hadiono	Yogyakarta	Rejected as the staff was on duty
4	Drs. Henry & Sugeng	Yogyakarta	Rejected as the staff was on duty
5	Moh. Mahsun	Yogyakarta	Accepted
6	Indarto Waluyo	Yogyakarta	Accepted
7	Doli, Bambang, Sulistiyanto, Dadang & Ali	Yogyakarta	Rejected for being occupied
8	Drs. Bismar, Muntalib & Yunus	Yogyakarta	Accepted
9	Hadori dan Rekan	Yogyakarta	Rejected for being occupied
10	M. Kuncara Budi Santosa, SE., Ak., MM., CA., CPA	Yogyakarta	Accepted
11	Dra. Suhartati and Partner	Yogyakarta	Rejected for being occupied
12	Drs. Hanung Triatmoko, Ak	Solo	Rejected for being occupied
13	Dr. Payamta, CPA	Solo	Accepted
14	Rachmad Wahyudi	Solo	Rejected for being occupied
15	Wartono & Partners	Solo	Accepted
16	Ruchendi, Mardjito, Rushadi	Semarang	Rejected for being occupied
17	I. Soetikno	Semarang	Rejected for being occupied
18	Drs. Tahrir Hidayat	Semarang	Rejected as the staff was on duty
19	Drs. Sugeng Pamudji	Semarang	Rejected as the staff was on duty
20	Leonard, Mulia & Richard	Semarang	Rejected for being occupied
21	Bayudi Watu & Rekan	Semarang	Rejected for being occupied
22	Tarmizi Achmad	Semarang	Rejected as the staff was on duty
23	Heliantono & Partners	Semarang	Rejected as the staff was on duty
24	Darsono & Budi Cahyo Santoso	Semarang	Rejected as the staff was on duty
25	Arie Rachim	Semarang	Rejected as the staff was on duty
26	Tri Bowo Yulianti	Semarang	Accepted
27	Riza, Adi, Syahril & Partner	Semarang	Accepted
28	Drs. Benny, Tony, Frans & Daniel	Semarang	Accepted

Appendix 2. Address of KAP used as the Research Sites

Name of KAP	Address of KAP
Indarto Waluyo	Jl. Ring Road Timur No. 33, Wonocatur, Yogyakarta
Moh. Mahsun	Jl. Prof. Dr. Soepomo Gg. Lucida No. 02 Janturan-Umbulharjo Yogyakarta
Bismar, Muntalib & Yunus	Jl. Soka No. 24 Baciro, Yogyakarta
Kumalahadi, Kuncara, Sugeng Pamudji & Partners	Jl. Godean Km.5 No. 104 Godean, Yogyakarta
Soeroso Donosapoetro	Jl. Beo No. 49 Demangan Baru, Yogyakarta
Dr. Payamta, CPA	Jl. Ir. Sutami 25 Surakarta
Wartono & Partners	Jl. Ahmad Yani No. 335, Manahan, Solo
Benny, Tony, Frans & Daniel	Jl. Puri Anjasmoro EE-1 No. 6, Semarang
Riza, Adi, Syahril & Partners	Jl. Taman Durian No.2 Srandol Wetan, Banyumanik, Semarang
Tri Bowo Yulianti	Jl. M. T. Haryono No. 548, Semarang

APPENDIX 3

Questionnaires

The way of filling the questionnaire

You are asked to give the cross (X) for the answers you think are the most accurate by choosing the scale 1 to scale 5 for the following criteria.

- 1 = Very Disagree (STS)
- 2 = Disagree (TS)
- 3 = Neutral (N)
- 4 = Agree (S)
- 5 = Very Agree (SS)

Time Budget Pressure

No	Statement	Measurement Scale				
		STS	TS	N	S	SS
1	In the place I work, <i>time budget</i> in assigning the auditing is always communicated					
2	I see <i>time budget</i> in audit assignment is a burden					
3	I am required to be capable of accomplishing the task of audit process on time in line with the time budget					
4	In the place I work, <i>time budget</i> is used as one of indicators in the measurement of efficiency of performance.					
5	In the place I work, the suitability of the audit assignment with <i>time budget</i> is used as an indicator of the performance assessment by the functionary					
6	In the place I work, <i>time budget</i> is not an absolute decision from the functionary that is inviolable.					

Commitment of Organization

No	Statement	Scale of Measurement				
		STS	TS	N	S	SS
1	I am willing to be involved in many attempts in an expectation to help this organization to succeed.					
2	I inform to my friends about this organization as a good organization for the workplace.					
3	I will accept most of types of tasks in order to keep on working for this organization					
4	I find that all values I own are almost similar with the values owned by the organization					
5	I am proud of telling other that I am a part of this organization					
6	This organization has inspired me in terms of work performance.					
7	I am glad that I choose this organization rather than to work in other. I remember this well when joining.					
8	For me, this organization as a place for me to work is the best.					
9	I really concern with the destiny of this organization.					

Personality Characteristics

No	Personality Characteristics	Scale of Measurement				
		STS	TS	N	S	SS
1.	Active in speaking					
2.	Tend to seek other people mistakes					
3.	Working based upon the plan					
4.	Frequently being stressed, depressed, and sad					
5.	Full with new ideas					
6.	Taciturn					
7.	Helpful and not self-centred					
8.	Careless					
9.	Calm and able to cope with the stress well					
10.	Curious with many things					
11.	Energetic					
12.	Like to quarrel with other					
13.	Reliable					
14.	High tension					
15.	Smart and think deeply					
16.	Enthusiastic					
17.	Simply forgiving					
18.	Tends to be unorganized					
19.	Having over anxiousness					
20.	Active imagination					
21.	Not really enthusiastic					
22.	Usually reliable					
23.	Tend to be lazy					
24.	Having a stable emotion					
25.	Innovative and artistic					
26.	Firm and certain					
27.	Tends to be incurious					
28.	Doing the job accurately and in detailed					
29.	Easily moody					
30.	Appreciative on art					
31.	Being shy at times and hard to get along					
32.	Attentive and kind-hearted to most of people					
33.	Working efficiently					
34.	Calm in high tense situation					
35.	Loving something routine					
36.	Friendly and like to get along					
37.	Impolite at time to other					
38.	Making a plan and doing the work as planned					
39.	Easily being restless					
40.	Like to behave and think spontaneously					
41.	Having high concern with art					
42.	Like to cooperate with other					
43.	Easily being confused					
44.	Experienced in art, music and literature					

Internal Locus of Control

No.	Statement	Measurement Scale				
		STS	TS	N	S	SS
1.	For me, work is what I do to result in something.					
2.	For me, in working people can reach anything they define to produce.					
3.	I am able to finish working better if it is planned.					
4.	For me, if the employees are not glad with the decision taken by the functionary, they must do something such as giving an input, suggestion, or telling it to the functionary.					
5.	For me, many people are able to do their work well if they do it seriously.					
6.	To make more money, I must know the proper people.					
7.	For me, the employees have more influence than their functionary beyond they believe.					
8.	For me, what makes different between people making more money and those making less money is luck.					

External Locus of Control

No.	Statement	Measurement Scale				
		STS	TS	N	S	SS
1.	Getting the job that I want is about the luck					
2.	I think that making money is a luck.					
3.	I must have a family member or friend having a high position to get a really good job.					
4.	I think the promotion typically is a luck					
5.	I think that the people I know and am close with are more important than the skill and competence that I have when I get a good job					
6.	I think that the promotion should be given to the employees doing the work well.					
7.	I need luck to be a performance employee					
8.	I think that the employee doing the work well commonly can get the suitable reward					

Dysfunctional Audit Behaviour

No.	Statement	Measurement Scale				
		STS	TS	N	S	SS
I will accept the auditor doing a premature sign-off top for the procedure of audit (<i>premature sign-off</i>) if :						
1.	They believe that the audit procedure will not find something wrong if stopped.					
2.	In the previous audit, there was no any problem with the system/ client noting					
3.	Supervisor of audit is really concerning with overtime in accomplishing the procedure of audit and gives the pressure for its implementation					
4.	They believe that the audit procedure is not necessary.					
I will accept an auditor doing the work accomplishment without reporting the real time used (<i>under reporting time</i>) if:						
5.	This can enhance their opportunity to develop and for promotion.					
6.	This can improve the evaluation of their work performance.					
7.	This is suggested by the direct functionary.					
8.	Others do not report their time and this is needed to compete with them.					

No.	Statement	Measurement Scale				
		STS	TS	N	S	SS
I will accept an auditor <i>altering or replacement of audit procedure</i> if:						
9.	They believe that the real audit procedure is not necessary					
10.	In previous audit, there was no any problem with the system/client registry					
11.	They believe that the real procedure will fill something wrong.					
12.	They frequently face time pressure in accomplishing an audit					