



Research Paper

## Determinants of Dysfunctional Audit Behavior in the Public Accounting Firms

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### ABSTRACT

This study is an empirical examination of the determinants of dysfunctional audit behavior based on professional commitment and organizational commitment, as well as the turnover intention in a public accounting firm. Data were obtained from 100 auditors who have been registered as members of the Indonesian Institute of Certified Public Accountants (IICPA) with a minimum period of active duty of one year using online questionnaires. Data were analyzed using the Structural Equation Modelling with LISREL. This study concludes that organizational commitment and professional commitment have a negative effect on dysfunctional audit behavior and turnover intention. Commitment is crucial to avoiding dysfunctional audit behavior since persons who are committed are less likely to engage in such behavior. Conversely, the more the turnover intention, the higher the risk of dysfunctional audit behavior. Thus, it is suggested that auditors have emotional relationships, economic values, religious morals, and ethical attitudes when performing their duties as public accountants.



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## Introduction

Ernst & Young's (EY) Indonesia affiliate, also known as KAP Purwantono, Suherman & Surja, agreed to pay a fine of USD 1 million to the U.S. audit regulator for failing to conduct audits on their client's financial statements (Fung et al., 2017). The decision was announced by the US Public Company Accounting Oversight Board (PCAOB) on February 9, 2017 (Malik, 2017). This case struck a public accounting firm, raising concerns about their ability to carry out their business practices in developing countries by the code of ethics (Fung et

al., 2017). On February 11, 2017, PCAOB claimed that the members of the EY network in Indonesia who announced the results of audits of telecommunications companies in 2011 provided opinions based on inadequate evidence. PCAOB asserted that before the audit report was investigated in 2012, EY affiliates in Indonesia created dozens of new "incorrect" works that impeded the process (Malik, 2017).

The PCAOB authority stated that due to the rush to issue audit reports for clients, EY and its partners had been negligent in carrying out their duties and functions according to standards. Meanwhile, EY stated in a written statement that since this issue was raised, it had strengthened the internal supervision and policy as well as checked global audit. The efforts made by EY deserve support from all organizations, including the Indonesian authorities. According to the database of the Indonesian Institute of Certified Public Accountants (IICPA) in 2016, there were 1160 certified public accountants. This figure placed the country seventh in ASEAN, although it is undoubtedly insufficient when compared to the total population (Avianti, 2015). To put it another way, professional accountants are finding it increasingly difficult to stay in business, while the turnover intention is rising. This means that a professional accountant can easily switch to another company, especially if a higher salary is offered (Paino et al., 2012). A 2015 report by Michael Page explained how Indonesian employees are optimistic about the labor market. According to Michael Page, 72% of respondents stated that they wanted to switch jobs within 12 months (Employee Intentions Report Malaysia, 2015).

This high rate of turnover is a warning flag for many companies, and their work commitments are also called into question, which includes the public accounting profession (Baldacchino et al., 2016). Zohdi et al., (2016) defined commitment as a belief in work that is reliant on the auditors' current needs and becomes an essential part of their identity. Professional workers need to put in their best at work (Majid & Asse, 2018). An auditors' professional commitment to work tends to negatively affect their dysfunctional behavior (Fakhar & Hoseinzadeh, 2016). In line with the statement, Paino et al. (2012) and Yuen et al. (2013) argue that dysfunctional behavior has a negative effect on the quality of audit results. In other words, it provides a direct threat to the reliability of audits with a future negative impact (Cook et al., 2020).

Dysfunctional audit behavior refers to the failure to follow proper processes throughout the auditing profession, which reduces the efficiency of acquiring evidence (Fakhar & Hoseinzadeh, 2016). A considerable number of studies have explored the determinants of dysfunctional audit behavior. Fakhar and Hoseinzadeh (2016) investigated the relationship between professional commitment and dysfunctional audit behavior. The study proffered that professional commitment had a negative effect on dysfunctional audit behavior. Other studies (Amroabadi et al., 2014; Baldacchino et al., 2016; Herda & Martin, 2016; Paino et al., 2012) corroborated the findings that the auditor's commitment to his profession is crucial. This result is inversely proportional to the results of the study carried out by Permatasari (2016) that professional commitment has a positive effect on

dysfunctional audit behavior.

Another internal factor that affects dysfunctional audit behavior is turnover intention. Turnover intention is the desire of employees to move from an organization. Auditors who are no longer at ease in the organization are less likely to perform well because they are less concerned about the negative consequences of their conduct. Previous studies indicate that turnover intentions have a positive effect on dysfunctional audit behavior and vice versa (Ariati, 2017; Tsunogaya et al., 2017; Mindarti & Puspitasari, 2014). Meanwhile, Paino et al., (2011) and Fatimah (2012) describe that turnover intention is negatively related to dysfunctional audit behavior. Paino et al. (2011) suggested that the low level of turnover intention will have an impact on the high level of dysfunctional behavior. Fatimah (2012) further explains that auditors who are still working but are not focused on their careers will not pay attention to the quality of audit reports, so they will conduct behaviorally.

The other internal factor related to dysfunctional audit behavior is organizational commitment. Organizational commitment is a strong intention of an auditor to remain a part of the organization where he works (Robbins, 2003 in Triono et al., 2012). High organizational commitment proves the loyal attitude of the auditor, which will help to keep the organization's excellent repute. Hardy (2013) states that someone who is deeply committed to his organization will make every effort to remain in it to avoid deviant conduct. Auditors with low commitment to their workplace are encouraged to accept dysfunctional behavior (Fakhar & Hoseinzadeh, 2016; Lin et al., 2016; Mindarti & Puspitasari, 2014; Zohdi et al., 2016).

The turnover intention that affects dysfunctional behavior is an intriguing aspect to consider. This research is critical for decision-makers to improve audit risk assessment as well as the economic value of the profession. Public Accountants have integrity, possess high quality, and are competent based on international standards.

### *Hypotheses Development*

According to Fakhar & Hoseinzadeh (2016), professional commitment negatively affects dysfunctional audit behavior. This is in line with previous studies (Amroabadi et al., 2014; Herda & Martin, 2016) stating that auditors' commitment to their profession is indispensable. Furthermore, Paino et al. (2012) reported that an auditor's professional commitment can reduce audit quality. Meanwhile, normative organizational commitment has a meaningful adverse effect on reducing audit quality. Baldacchino et al., (2016) also stated that professional responsibility has a connection with dysfunctional audit behavior in a negative direction. It implies that the auditors' dedication to their profession is a critical factor influencing their actions. Therefore, professional commitment has a negative effect on dysfunctional audit behavior.

**H1:** *Professional commitment has a negative effect on dysfunctional audit behavior.*

Several research results stated that an auditor's professionalism relates to turnover intentions (Raza et al., 2014; Zohdi et al., 2016). This is supported by (McCunn et al., 2018)

that professional commitment has a negative effect on turnover intention. An auditor with a strong professional commitment is less likely to depart a company. Research conducted by Wu et al. (2012) also stated that affective professional commitment has a significant and negative effect on turnover. This is possible because those with emotional bonding act professionally (Peng et al., 2016; Zohdi et al., 2016). Thus, professional commitment affects turnover intention negatively.

**H2:** *Professional commitment has a negative effect on turnover intention.*

According to Majid and Asse (2018) and Mindarti and Puspitasari (2014), an auditor with turnover intention tends to accept more dysfunctional behavior. The turnover intention is accompanied by a low commitment to the organization's ability to tolerate dysfunctional audit behaviors. This is in line with the attribution theory, which explains that behaviors are originated from personal. Furthermore, turnover intentions have a positive effect on the dysfunctional behavior of auditors with a high turnover intention and vice versa (Ariaty, 2017; Mindarti & Puspitasari, 2014; Tsunogaya et al., 2017). Individuals that are dedicated to their jobs are more responsible and complete duties according to established standards and procedures (Herda & Martin, 2016; Khan et al., 2013). Therefore, turnover intention positively affects dysfunctional audit behavior.

**H3:** *Turnover intention has a positive effect on dysfunctional audit behavior.*

The higher the commitment of auditors to their career, the smaller the level of turnover intentions (Supeli & Creed, 2016; Widyaningsih, 2016; Zohdi et al., 2016). Therefore, it is concluded that the auditor's organizational commitment negatively affects turnover intentions. Furthermore, an auditor's low commitment fosters the temptation to transfer from one organization to another (Lin et al., 2016; Mccunn et al., 2018; Rameshkumar, 2020).

**H4:** *Organizational commitment has a negative effect on turnover intention.*

Organizational commitment has a significant and positive connection with dysfunctional audit behavior. Auditors with low commitment to their workplaces are encouraged to accept dysfunctional behaviors (Fakhar & Hoseinzadeh, 2016; Lin et al., 2016; Mindarti & Puspitasari, 2014; Zohdi et al., 2016). On the contrary, auditors with strong organizational commitment refuse dysfunctional audit behavior (Cook et al., 2020). The high level of organizational commitment is linked to dysfunctional audit behavior in terms of supporting the fundamental considerations in financial statement decision-making for proper presentation (Van Brenk et al., 2019; Widyaningsih, 2016). Hence, organizational commitment has a negative effect on dysfunctional audit behavior.

**H5:** *Organizational commitment has a negative effect on dysfunctional audit behavior.*

## **Method**

This study used a quantitative design (Mccunn et al., 2018) through a survey approach (Pandey, 2016; Pócza & Dobos, 2018). Figure 1 shows the framework of this study. The

participants were selected from the Indonesian Institute of Certified Public Accountants (IICPA) ([www.iapi.or.id](http://www.iapi.or.id)) using the purposive sampling technique ( Malterud et al., 2016; Sekaran & Bougie, 2017; Wu Suen et al., 2014).

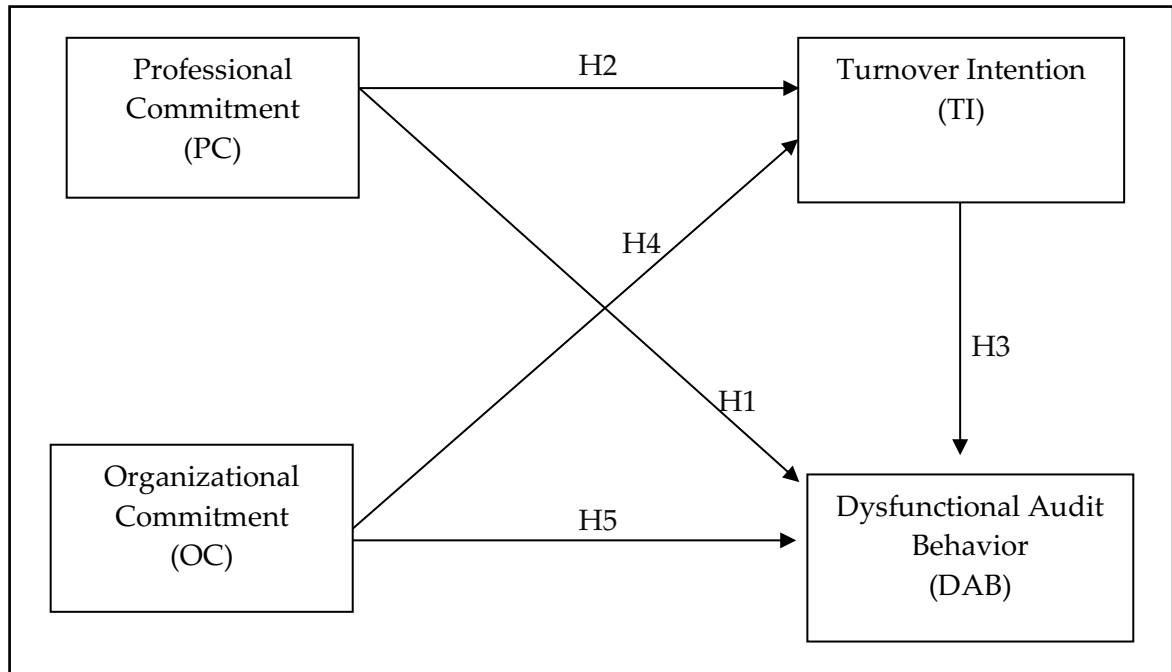


Figure 1. Framework of the Study

**Sample Selection and Data Sources**

The study consists of 100 participants that actively work in public accountant firms in Jakarta with a minimum period of active duty of one year. This study involves infinite population and non-probability sampling in the form of purposive sampling. The characteristics of the respondents in this study are auditors who work at Public Accountant Firms that have been registered with IAPI and are located in the Jakarta area, auditors ranging from senior levels, supervisors, and managers who have worked for more than one year in the Public Accounting Firm, and questionnaires with incomplete data were excluded from the sample (Majid, 2018; Sekaran & Bougie, 2017; Taherdoost, 2017).

**Instrumentation, Data Collection, and Data Analysis**

This study used a questionnaire with a Likert scale (Sekaran, 2017). The questionnaire was developed from several variables of dysfunctional audit behavior, turnover intention, organizational commitment, and professional commitment.

Table 1. The Construct of the Questionnaire

No.	Variable	Indicator
1	Dysfunctional audit behavior	Acceptance of dysfunctional behavior
2	Turnover Intention	Thoughts of moving on The desire to find a job vacancy

No.	Variable	Indicator
		The possibility of finding work elsewhere The desire to change KAP The desire to change professions The desire to change fields
3	Organizational Commitment	Affective organizational commitment Continuous organizational commitment Normative organizational commitment
4	Professional Commitment	Affective professional commitment Continuous professional commitment Normative professional commitment

The questionnaire was tested for validity and reliability using factor analysis (SPSS version 24). Dimension reduction-factor was calculated using the initial solution, coefficient, anti-image, KMO, and Bartlett's test of sphericity. At extraction, the maximum iteration of convergence is 40. Direct oblumin rotation was used in this study. The option used the Absolute value of less than 0.4. Data collection was carried out using instruments adapted from Mohajan (2017) and Taherdoost (2018), which were distributed to participants via Google Form (Bolarinwa, 2015; Taherdoost, 2018). Data analysis was carried out by performing Structural Equation Modeling with the LISREL (Aktepe et al., 2015; Bellini et al., 2017; Tiwari et al., 2020). The testing requirements are based on five stages in the SEM procedure, namely; Model Specifications, Model Identification, Model Estimation, Model Fit Test, and Model Respecification (Researchers use a confirmatory modeling strategy that does not require respecification) (Abraham et al., 2020; Cheah et al., 2020; Farzad et al., 2020; Mikuli & Ryan, 2018).

## Results

### *Measurement Model Evaluation*

This study employed convergent validity and discriminant validity tests to analyze the measurement model. Reliability and validity tests are used to determine the effect of the indicators in the model on the latent variables constructed (Hair et al., 2017). In the convergent validity test, this study used outer loading, composite reliability (CR), average variance extracted (AVE), and Cronbach's alpha. The results are presented in Table 2.

Table 2. Convergent Validity, Construct Reliability

Constructs	Item	t-value	Loading Factor	CR	AVE	Result
Professional Commitment				0.96	0.59	Reliable
	PC1	10.49	0.85			Valid
	PC2	10.49	0.85			Valid

Constructs	Item	t-value	Loading Factor	CR	AVE	Result
	PC3	6.55	0.74			Valid
	PC4	10.26	0.84			Valid
	PC5	7.18	0.65			Valid
	PC6	10.57	0.85			Valid
	PC7	8.70	0.75			Valid
	PC8	8.36	0.73			Valid
	PC9	9.70	0.81			Valid
	PC10	10.15	0.83			Valid
	PC11	7.81	0.69			Valid
	PC12	9.61	0.8			Valid
	PC13	9.82	0.81			Valid
	PC14	10.53	0.85			Valid
	PC15	8.90	0.76			Valid
	PC16	6.79	0.62			Valid
	PC17	7.26	0.65			Valid
	PC18	8.03	0.71			Valid
Organizational Commitment				0.95	0.59	Reliable
	OC1	7.91	0.70			Valid
	OC2	7.34	0.68			Valid
	OC3	9.17	0.78			Valid
	OC4	7.65	0.68			Valid
	OC5	9.17	0.78			Valid
	OC6	10.68	0.86			Valid
	OC7	9.16	0.76			Valid
	OC8	8.88	0.76			Valid
	OC9	10.33	0.84			Valid
	OC10	9.92	0.83			Valid
	OC11	10.39	0.79			Valid
	OC12	9.05	0.84			Valid
	OC13	9.67	0.68			Valid
Turnover Intention				0.93	0.69	Reliable
	TI1	10.88	0.87			Valid
	TI2	10.45	0.84			Valid
	TI3	10.95	0.82			Valid
	TI4	9.82	0.84			Valid
	TI5	10.40	0.79			Valid
	TI6	9.98	0.81			Valid
Dysfunctional Audit Behavior				0.91	0.52	Reliable
	DAB1	6.82	0.70			Valid

Constructs	Item	t-value	Loading Factor	CR	AVE	Result
	DAB2	5.36	0.73			Valid
	DAB3	5.18	0.57			Valid
	DAB4	6.39	0.55			Valid
	DAB5	4.95	0.68			Valid
	DAB6	7.06	0.52			Valid
	DAB7	6.60	0.75			Valid
	DAB8	7.63	0.7			Valid
	DAB9	6.94	0.82			Valid
	DAB10	6.24	0.63			Valid
	DAB11	7.76	0.66			Valid
	DAB12	0.95	0.83			Valid

Notes: PC: Professional Commitment; OC: Organizational Commitment; TI: Turnover Intention; DAB: Dysfunctional Audit Behavior

It was obtained that the estimates of factor loading of the model is good or valid as seen from the t-value, which is greater than the critical value (or  $\geq 1.96$  for a significance level of 5%) and the SLF value  $> 0.5$ .

**Structural Model Analysis**

The data was analyzed using LISREL to determine whether the model meets the criteria of the Goodness of Fit. The model is shown in Figure 2.

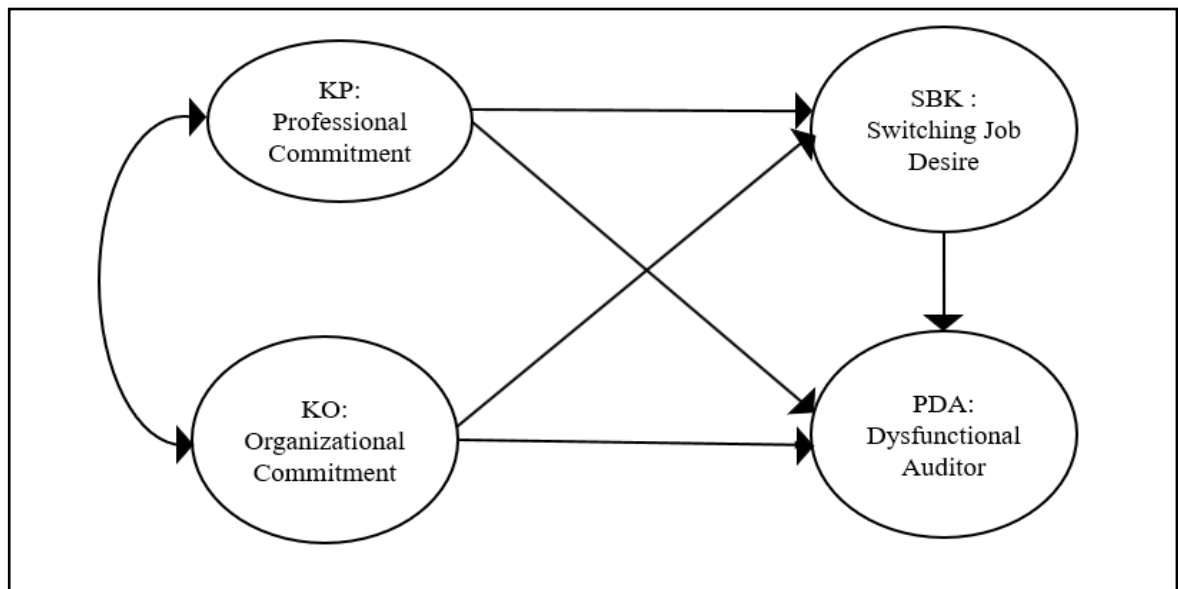


Figure 2. SEM Model in this Study

The results of the full model analysis can be seen through the t-values of each variable's relationships (see Table 3). The Goodness of Fit of RMSEA, NNFI, CFI, and IFI show a good fit, while the Chi-Square, SRMR, GFI, NFI, RFI, and AGFI do not. In general,



the full SEM model does not meet the Goodness of Fit index criteria. Therefore, the model needs to be modified.

Table 3. Result of Full Model Analysis

Index	Cut Off Value	Results	Model Evaluation
Chi-Square	Small value	$\chi^2 = 2571.77$	Not Fitted
P	$p \geq 0.05$	( $p = 0.00$ )	
SRMR	Standardized RMR $\leq 0.05$	0.10	Not Fitted
RMSEA	$RMSEA \leq 0.08$	$RMSEA = 0.054$	Fitted
p (close fit)	$p \geq 0.50$	$P = 0,15$	
GFI	$\geq 0.90$	0.58	Not Fitted
AGFI	$\geq 0.90$	0.55	Not Fitted
NFI	$\geq 0.90$	0.88	Not Fitted
NNFI	$\geq 0.90$	0.95	Fitted
CFI	$\geq 0.90$	0.95	Fitted
IFI	$\geq 0.90$	0.95	Fitted
FI	$\geq 0.90$	0.88	Not Fitted

In the second-order construct, the indicators of turnover intention did not change. Therefore, the model cannot be eliminated. Table 4 presents that the Goodness of Fit of RMSEA, NNFI, CFI, NFI, RFI, and IFI are in a good category, while the Chi-Square, SRMR, GFI, and AGFI also fit the model.

Table 4. Goodness of Fit Test

Index	Cut Off Value	Results	Model Evaluation
Chi-Square	Small value	$\chi^2 = 1425.25$	Not Fitted
P	$p \geq 0.05$	( $p = 0.00$ )	
SRMR	Standardized RMR $\leq 0.05$	0.66	Not Fitted
RMSEA	$RMSEA \leq 0.08$	$RMSEA = 0.023$	Fitted
p (close fit)	$p \geq 0.50$	$P = 1.00$	
GFI	$\geq 0.90$	0.67	Not Fitted
AGFI	$\geq 0.90$	0.64	Not Fitted
NFI	$\geq 0.90$	0.92	Fitted
NNFI	$\geq 0.90$	0.98	Fitted
CFI	$\geq 0.90$	0.98	Fitted
IFI	$\geq 0.90$	0.98	Fitted
RFI	$\geq 0.90$	0.92	Fitted

### *Direct and Indirect Effects*

Table 5 provides detail of the direct effect of professional commitment on dysfunctional audit behavior (-0.24), the direct effect of professional commitment on turnover intention (-0.33), the effect of turnover intention on dysfunctional audit behavior (0.44), the effect of

organizational commitment on turnover intention (-0.29), and the effect of professional commitment on dysfunctional audit behavior (-2.23).

Table 5. Direct and Indirect Effects

<b>Independent Variables</b>		<b>Bound Variable</b>	<b>Direct Effect</b>	<b>Indirect Effect</b>	<b>Standardized Total Effects</b>
PC	→	DAB	-0.24	-0.14	-0.38
PC	→	TI	-0.33	-	-0.33
TI	→	DAB	0.44	-	0.44
OC	→	TI	-0.29	-	-0.29
OC	→	DAB	-0.23	-0.13	-0.36

Notes: PC: Professional Commitment; OC: Organizational Commitment; TI: Turnover Intention; DAB: Dysfunctional Audit Behavior

Professional commitment and organizational commitment only show the indirect effects due to the mediating variable in the research model increasing the turnover intention. The indirect effect results are smaller than the direct effect due to a large number of turnover intentions on dysfunctional audit behavior.

### ***Hypothesis Testing Result***

The results of hypothesis testing are presented in Table 6. The first hypothesis which states that professional commitment has a negative and significant effect on dysfunctional audit behavior is accepted (t-statistics: -3.48 > -1.96). The second hypothesis stating that professional commitment has a negative and significant effect on turnover intention is also accepted (t-statistics: -3.48 > -1.96). Moreover, the third hypothesis stating that turnover intention has a positive and significant effect on dysfunctional audit behavior is statistically accepted (t-statistics: 4.13 > 1.96). Next, the fourth hypothesis stating that organizational commitment has a negative and significant effect on turnover intention is further empirically accepted (t-statistics: -2.57 > -1.96). Finally, the fifth hypothesis stating that organizational commitment has a negative and significant effect on dysfunctional audit behavior is accepted (t-statistics: -3.26 > -1.96).

Table 6. Hypothesis Testing Result

<b>Hypot hesis</b>	<b>Pathway</b>	<b>t-statistics</b>	<b>Direct Effect</b>	<b>Indirect Effect</b>	<b>Standardized Total Effects</b>	<b>Significant Test Result</b>
H1	PC→DAB	-3.48	-0.24	-0.14	-0.38	Significant
H2	PC→TI	-3.48	-0.33	-	-0.33	Significant
H3	TI→DAB	4.13	0.44	-	0.44	Significant
H4	OC→TI	-2.57	-0.29	-	-0.29	Significant
H5	OC→DAB	-3.26	-0.23	-0.13	-0.36	Significant

Notes: PC: Professional Commitment; OC: Organizational Commitment; TI: Turnover Intention; DAB: Dysfunctional Audit Behavior

## **Discussion**

Professional commitment has a negative effect on dysfunctional audit behavior is proven in this study. This is supported by Amroabadi et al. (2014) and Baldacchino et al. (2016) who explain that professional commitment has a negative and significant relationship to dysfunctional audit behavior. Moral in the profession (Herda & Martin, 2016) is critical so that the organization does not encounter societal difficulties and can ensure long-term benefits through logical and rational decision making.

This study reveals that professional commitment has a negative effect on turnover intention. This result is corroborated by previous research (Peng et al., 2016; Raza et al., 2014; Zohdi et al., 2016) that professional commitment has a negative relationship with turnover intention. Commitment to the profession is significant since it can develop a commitment to the profession of auditors, implying that the likelihood of turnover is reduced.

The turnover intention has a positive effect on dysfunctional audit behavior as confirmed by previous studies (Ariaty, 2017; Mindarti & Puspitasari, 2014; Tsunogaya et al. 2017) that the turnover intention has a positive and significant relationship with dysfunctional audit behavior. Auditors who have a strong turnover intention will have a higher tolerance for undertaking dysfunctional audit behavior (Herda & Martin, 2016).

Organizational commitment has a negative and significant effect on turnover intention is in line with Raza et al. (2014) and Supeli and Creed (2016) who state that organizational commitment has a negative and significant relationship with auditors' turnover intention. The greater the auditor's organizational commitment, the less the turnover intention (McCunn et al., 2018). This means that the low level of commitment of an auditor encourages the turnover intention of public accountants (McCunn et al., 2018; Rameshkumar, 2020).

The relationship between organizational commitment and dysfunctional audit behavior (van Brenk et al., 2019) in this model shows a total effect value of 0.36. previous scholars (Fakhar & Hoseinzadeh, 2016; Mindarti&Puspitasari, 2014) suggested that organizational commitment has a negative effect on dysfunctional audit behavior (Zohdi et al., 2016). This means that an auditor with a high level of organizational commitment is less likely to accept dysfunctional audit behavior, whereas an auditor with a low level of organizational commitment is more likely to accept dysfunctional audits.

Commitment is vital for avoiding dysfunctional audit behavior because persons who are committed tend to avoid dysfunctional audit conduct. Conversely, the higher the turnover intention, the higher the risk of dysfunctional audit behavior. As a result, it can be argued that auditors have emotional attachments, economic values, religious morals, and ethical views when performing their duties as public accountants and that specialists receive full attention from the leadership based on their expertise.

This study's findings have ramifications for future research. The results of previous studies show mixed antecedents and consequent professional commitments, as well as the

importance of examining separate antecedent and consequent dimensions of professional commitment. Auditors who are no longer comfortable in the organization will be less productive since they are less concerned about the negative consequences, which will lead to turnover intention. Auditors who have a strong organizational commitment tend not to accept dysfunctional audit behavior, on the other hand, auditors who have low organizational commitment tend to accept dysfunctional audits.

The findings of this study indicate the effect of professional commitment, turnover intention, and organizational commitment to dysfunctional audit behavior. It suggests that the consequences of professional commitment, turnover intention, and organizational commitment are different. For this reason, it is recommended for future research to conduct research to examine the antecedents and consequences of professional commitment, turnover intention, and separate organizational commitment.

## **Conclusion**

This study aims to empirically examine the determinants of dysfunctional audit behavior based on professional commitment and organizational commitment, as well as the turnover intention in a public accounting firm. Data was collected through an online questionnaire, which was analyzed using SEM with LISREL. The results showed that commitments had a negative effect on dysfunctional audit behavior and turnover intention. Commitment is important to avoid dysfunctional audit behavior because committed people tend to avoid dysfunctional audit behavior.

The results of this study enrich the literature on dysfunctional audit behavior and provide a better understanding of the relationship between the variables tested in this study. Auditors have emotional relationships, economic values, and religious morals, as well as ethical attitudes towards their profession as public accountants. There are limitations in this study that open the gap to exploring dysfunctional audit behavior from other aspects such as stress, locus of control, and Machiavellian. Future studies should take into account a variety of factors, including intrinsic and extrinsic motivation that have a significant relationship as antecedents of dysfunctional audit behavior.

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