

**THE EFFECT OF TIME BUDGET PRESSURE, *LOCUS OF CONTROL*, ORGANIZATIONAL COMMITMENT, AND PERFORMANCE AUDITOR OF AUDITOR DYSFUNCTIONAL BEHAVIORS
(An Empirical Study in Public Accountant Firm DKI Jakarta)**

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ABSTRACT

The purpose of this study was to examine the The Effect of Time Budget Pressure, locus of control, organizational commitment, and performance auditor of auditor dysfunctional behaviors (an empirical study in public accountant firm DKI Jakarta). This reseach used primary data collected directly from respondents. Method of determining the sample in this reseach was purposive sampling technique based on the consideration. Population in this reseach was the auditors who worked at public accountant firm DKI Jakarta. And sample in this reseach used 50 auditors who worked at public accountant firms registered at Institut Akuntan Publik Indonesia (IAPI) Jakarta 2016. This study tested using data quality, classic assumption test and linear regression analysis using SPSS for windows 23. Based on the results of the analysis were concluded that time budget pressure was positive and significant toward dysfunctional audit behavior while the locus of control was positive but no significant to dysfunctional audit behavior. And variable organizational commitment an performance auditor negative influential and significant to dysfunctional audit behavior.

Key Words: Time Budget Pressure, Locus of Control, Organizational Commitment, Performance Auditor, Dysfunctional Audit Behavior

1. INTRODUCTION

The development of the business world in Indonesia has an impact on the improvement of the company's business activities (Riska Dewi, 2015). Various efforts are made by business managers to increase revenue and to stay afloat in the face of such competition. One of the policies that is always taken by the company is to perform audit of financial statements by a third party that is a public accountant. However, many auditors do not comply with applicable

auditing standards and auditing procedures, leading to dysfunctional audit behavior (dysfunctional audit behaviors), which can degrade users' trust in the auditing profession in the future and resulting in the good reputation of agencies from the Public Accounting Firm itself (Anita Rizqa, 2016).

Auditor dysfunctional behaviors associated with decreased quality of audits (Donnelly, 2003). Dysfunctional behavior auditors such as premature

sign-off audit procedures (to stop the audit procedures), underreporting of time (delay or not timely), altering the audit process and gathering insufficient evidence (to replace the audit process and collect evidence is not sufficient) will have an impact on the decline in quality audit. This behavior can have a direct and indirect effect on audit quality. Dysfunctional behaviors that have a direct influence including premature sign-off, obtaining evidence is lacking, processing inaccuracies and errors of the stages of the audit, as well as altering / replacing of audit procedure (replacing the auditing process), while the behavior of the audit that have indirect effect on audit quality is under reporting of time (Wijayanti, 2007: 252). This study focuses on internal factors and external factors that are thought to have the possibility to influence the dysfunctional behavior. Factors personal characteristic is a factor that comes from inside (internal) which includes biological factors, factors sosiopkologis, and sosiogen is factor or a secondary motive. Whereas situational factors when performing an audit is a factor that comes from outside the human self (external) that can result in a person tends to behave in accordance with the characteristics of a group or organization where he participated in it, covering the aspects of objective environment, psychological environment that is perceived by someone, and stimulation encourage and strengthen the person's behavior. Personal characteristics that affect the acceptance of deviant behavior among which locus of control, organizational commitment and performance auditor (Donnelly, 2003), while situational factors when performing audits among which time budget pressure (Christina, 2003). In this research, the researcher tries to replicate from research of Sari Ratna (2016) by examining the effect of time budget pressure, locus of control to

dysfunctional behavior of auditor and add another variable that is organizational commitment and auditor performance. This study attempts to examine how “The Effect of Time Budget Pressure, *Locus of Control*, Organizational Commitment, and Performance Auditor of Auditor Dysfunctional Behaviors (An Empirical Study in Public Accountant Firm DKI Jakarta)”

2. LITERATURE REVIEW

2.1 Time Budget Pressure

Time budget pressure (time budget pressure) is a condition in which the auditor is required to perform efficiency on time budget that has been prepared and there are restrictions on time in a very tight budget. Audit time budget pressure is actually a normal situation existing in the auditor's work environment. Time budget pressure isnecessary for the auditors in carrying out their duties in order to meet the demand of clients in a timely manner and be one of the keys to success in the future auditor career (Otley and Pierce, 1996). If Time budget planned by the auditor is getting shorter and difficult to achieve, it will bring great pressure levels for the auditor that the auditor will do everything it deems behavior can complete the task on time. This behavior can affect the quality of the resulting audit (Suprianto, 2009:64).

2.2 Locus of Control

Rotter (1996) as quoted Brownell (1982) in Wiriani (2011) says that the locus of control is the degree to which a person accepts personal responsibility for what happens to them. Locus of control is divided into two, namely the locus of control internal and external. Internal locus of control refers to the perception that the incidence of both positive and negative occurs as a consequence of the actions or deeds themselves and under restraint, while

external locus of control to the belief that an event does not have a direct connection with actions by themselves and are outside the control of him. Julianto (2002) in Wiriani (2011) states that the external locus of control is individual external locus of its control high enough to be easy to let go and give up if temporarily occurs a difficult issue. Such individuals will look at the problems that are difficult as a threat to him, even to those who are around him was regarded as the party who secretly always threaten its existence.

2.3 Organizational Commitment

Although organizational commitment is usually associated with functional behaviors such as attendance, performance (Porter et.al, 1974 in Anita Rizqa, 2016), dysfunctional behavior is also associated with organizational commitment (Aranya & Ferrish 1984 in Anita Rizqa, 2016). Commitment to the profession and organization is one of the professional and personal characteristics that an auditor possesses (Mallone and Robert, 1996 in Anita Rizqa, 2016). Research that correlates organizational commitment with dysfunctional behavior of auditors is examined by Aisyah et al., 2014; Anita Rizqa, 2016) that have found a significant and negative influence on organizational commitment to dysfunctional audit behavior. This indicates that auditors with strong organizational commitment will tend not to accept dysfunctional behavior of auditors; on the contrary, auditors with low organizational commitment will tend to accept auditor dysfunctional behavior (Anita Rizqa, 2016).

2.4 Performance Auditor

Auditor performance is an action or execution of inspection tasks that have been completed auditor within a predetermined time period (Anita Rizqa, 2016). According to Donnelly et.al

(2003) auditors who have low perceptions of their performance levels are considered to show acceptance of deviant behavior in higher audits. This is because auditors with low performance will feel the need to improve their performance with various actions including one deviant behavior, such as stopping one or several audit procedures without replacing with other steps to achieve the task time set by superiors (Basudewa, 2015). The research that correlates the auditor's performance with auditor dysfunctional behavior is investigated by (Donnelly et al., 2003; Hehanusa, 2013; Kiryanto, 2015) found that there is a positive influence between the auditor's performance on auditor dysfunctional behavior while (Basudewa, 2015; Anita Rizqa, 2016) found that there was a negative influence between auditor performance on dysfunctional behavior of auditors.

This indicates that auditors who have poor perceptions of their performance are expected to be more receptive to dysfunctional behavior of auditors. Conversely, auditors who have a good perception of their performance will tend to reject auditor dysfunctional behavior.

2.5 Dysfunctional Audit Behaviour

Donnelly (2003) stated that the attitude of the auditor receives dysfunctional behavior is an indicator of the actual dysfunctional behavior. Audit dysfunctional behavior is the behavior of auditors in the audit process that is not in accordance with the audit program that has been established or deviate from established standards. This behavior is a reaction to the environment, for example controlling system (Otley and Pierce, 1996). Dysfunctional audit behavior associated with decreased quality of audit (Harini et al., 2010). The audit dysfunctional behavior can affect the

firm's ability to earn income, meet the quality professional work, and evaluate employee performance accurately. In the long term, this issue will damage the quality of the audit. Some audit dysfunctional behavior that directly harm audit quality that is altering / replacement of the audit procedure and premature sign off, while underreporting of time affects the audit results indirectly. Obtaining evidence is lacking, processing less accurate, and the error of the stages of audit is also the impact of dysfunctional behavior audit. Altering / replacing of the audit procedure is the replacement of audit procedures set out in auditing standards. It directly affects the quality of the audit and can alter the results of the audit.

2.6 Hypothesis Development:

Based on the previous explanation, the researchers compiled a hypothetical as follows:

H1: Time budget pressure has a positive and significant impact on the behavior of dysfunctional auditor.

H2: Locus of Control has a positive and significant impact on the behavior of dysfunctional auditor.

H3: Organizational Commitment has a negative and significant impact on the behavior of dysfunctional auditor.

H4: Performance Auditor has a negative and significant impact on the behavior of dysfunctional auditor.

3. RESEARCH METHODOLOGY

This study was carried out in the public accountant firm DKI Jakarta. The population in this study is the auditor who works in public accountant firm DKI Jakarta as total 50 people. To obtain the required data in this study used the instrument in the form of a questionnaire, which was adopted from some previous research and will be modified according to the needs of research. Questionnaires delivered directly to auditors who worked on the public accountant firm DKI Jakarta the respondent. The data collected and processed in this research is primary data obtained from the answers auditors working in the public accountant firm DKI Jakarta which answers to the questions asked by the researcher about Time Budget Pressure, *Locus of Control*, Organizational Commitment and Performance Auditor against Dysfunctional Behavior Auditor.

4. RESULTS AND DISCUSSION

4.1. Hypothesis testing

Multiple linear regression analysis to determine how much influences the independent variable on the dependent variable. The results of multiple linear regressions can be seen in the following table.

*Table 4.1: Results of multiple linear regressions
Coefficients*

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	38.773	10.445		3.712	.001
TBP	1.060	.204	.538	5.205	.000
LOC	.319	.211	.156	1.509	.138
OC	-.685	.273	-.281	-2.506	.016
AP	-.449	.205	-.246	-2.190	.034

a. Dependent Variable: DAB

Based on the table above results have been obtained from the regression coefficients of the above, it can be made a regression equation as follows:

$$Y = 38,773 + 1,060 \text{ TBP} + 0,319 \text{ LOC} - 0,685 \text{ OC} - 0,449 \text{ AP}$$

4.2. Model Goodness Test

(Test F): F test is used to determine whether there is influence jointly independent variable on the dependent variable, namely the influence between time budget pressure and locus of control simultaneously to dysfunctional behavior auditors. The test results can be seen in the following table:

*Table 4.2 : Result of Uji F
ANOVA^a*

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1451.170	4	362.793	14.306	.000 ^b
	Residual	1141.150	45	25.359		
	Total	2592.320	49			

a. Dependent Variable: DAB

b. Predictors: (Constant), AP, TBP, LOC, OC

Test ANOVA or F test obtained value of F arithmetic equal to 14.306 with probability 0.000. because the probability is 0,000 which means much smaller than 0.05 and has F count 14.306 and F table with df1 (4) and df2 (46) of 2.57 which means F count > F table then indicates that the regression model used in this study is feasible (fit) to be used as regression model of hypothesis testing.

4.3. Hypothesis test (t test)

T test showed how far the influence of the independent variables individually in explaining variations in the dependent variable and is used to determine whether or not the effect of each independent variable on the dependent variable individually tested at the 0.05 level. The test results can be seen in the following table:

*Table 3 : Result of t test
Coefficients*

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	38.773	10.445		3.712	.001
	TBP	1.060	.204	.538	5.205	.000
	LOC	.319	.211	.156	1.509	.138
	OC	-.685	.273	-.281	-2.506	.016
	AP	-.449	.205	-.246	-2.190	.034

a. Dependent Variable: DAB

Through t-test statistic consisting of time budget pressure (X₁), locus of control (X₂), Organizational Commitment (X₃), and Performance Auditor (X₄) can be partially known influence on the dysfunctional behavior of auditors (Y).

4.3.1 First Hypothesis Testing (H1): Based on the calculation of SPSS 23.00, the variable time budget pressure with sig. less than 0.05 (0.000 < 0.05) and has $t_{count} > t_{table}$ (5,205 > 2,013), then H₀1 rejected and H₁ accepted so that it can be concluded that there is significant influence of time budget pressure on auditors' dysfunctional behavior.

4.3.2 Testing The second hypothesis (H2): Based on the calculation of SPSS 23.00, the variable locus of control with sig. greater than 0.05 (0.138 > 0.05) and had $t_{count} < t_{table}$ (1,509 < 2,013), then H₀ is accepted and rejected H₂ so that it can be concluded that there is no significant positive effect on the locus of control of the dysfunctional behavior of auditors.

4.3.3 Testing the third Hypothesis Testing (H3): Based on the calculation of SPSS 23.00, the variable Organizational Commitment with sig. less than 0.05 (0.016 < 0.05) and has $t_{count} > t_{table}$ (-2,506 > -2,013), then H₀1 rejected and H₁ accepted so that it can be concluded that there is significant influence of Organizational Commitment on auditors' dysfunctional behavior.

4.3.4 Testing the four Hypothesis Testing (H3): Based on the calculation of SPSS 23.00, the variable performance auditor with sig. less than 0.05 (0.034 < 0.05) and has $t_{count} > t_{table}$ (-2,190 > -2,013), then H₀1 rejected and H₁ accepted so that it can be concluded that there is significant influence of performance auditor on auditors' dysfunctional behavior.

5. CONCLUSION

This study tried to examine the effect of the three variables, namely time

budget pressure, locus of control, to the dysfunctional behavior of auditors. Based on the analysis of data collected and processed, it was concluded that:

- Time budget pressure positive and significant impact on the behavior of dysfunctional auditor. Results of this study indicated the higher the perceived time budget pressure auditor, then further increase their tendency to dysfunctional behavior audit also negatively impact the quality of the audit results.
- Locus of control had no significant effect with dysfunctional behavior auditors. Based on the analysis it can be concluded that the locus of control does not affect the auditor dysfunctional behavior. The findings of this study indicate that the locus of control is not a significant factor that can influence the auditor dysfunctional behavior because there are other more significant factors to influence.
- Organizational Commitment negative and significant impact on the behavior of dysfunctional auditor. This suggests that the higher the auditor's commitment to his organization, the lower the likelihood that a person will engage in an auditor's dysfunctional behavior. Likewise, the lower the commitment the auditor has over his organization, the higher the likelihood that a person will have an auditor dysfunctional behavior.
- Performance auditor negative and significant impact on the behavior of dysfunctional auditor. This suggests that auditors who have low perceptions of their performance are more likely to accept auditor dysfunctional behavior. Conversely, auditors who have high perceptions of their performance

will tend to reject auditor dysfunctional behavior.

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