

## MODERATION OF RELIGIOUS CONTROL ON AUDITORS' DYSFUNCTIONAL BEHAVIOR

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### Abstract

*This study aims to analyze the effect of locus of control, professional commitment, and self-esteem on dysfunctional audit behavior and analyze the effect of locus of control, professional commitment and self-esteem on dysfunctional audit behavior moderated by religious control. The residents in this study are auditors in the Pekanbaru, Padang, Batam, and Jambi areas. The sample in this study was 84 respondents. The data analysis technique used in this study is Structural Equation Modeling (SEM) using the Partial Least Square (PLS) application. Based on the results of research, internal and external locus of control and professional commitment have no effect on dysfunctional audit behavior. Self-esteem is proven to have a significant effect on dysfunctional audit behavior. Religious control as a moderating variable is able to moderate the relationship between external locus of control on dysfunctional audit behavior but cannot moderate the relationship between internal locus of control, professional commitment, and self-esteem on dysfunctional audit behavior. The results of this study confirm that several factors can cause dysfunctional audit behavior to occur, and therefore auditing organizations (IAPI) should include training for their auditors regarding this.*

**Keywords:** *Dysfunctional Audit Behavior, Locus of Control, Professional Commitment, Self-Esteem, Religious Control*

### INTRODUCTION

Dysfunctional audit behavior refers to actions that an auditor should not take, such as manipulating data, committing fraud, and violating audit standards (Dewayanti et al., 2022). Dysfunctional auditor behavior can take the form of premature sign-off (completing audit steps too quickly), altering or replacing audit procedures (changing or replacing previously established audit procedures), and underreporting of audit time (Wibowo, 2015).

Dysfunctional audit behavior has become widespread, as revealed in a survey conducted by senior Big Six auditors (Donnelly et al., 2003). The survey results reveal that 89% of respondents acknowledged participating in actions that compromised audit quality, such as completing audits prematurely, with audit time being reduced by

approximately 12.2% from the expected duration. In countries like Australia and the United States, between 13% and 65% of auditors have been involved in ending audit procedures prematurely, while 22% to 62.5% have been involved in actions that directly diminished audit quality (Sujana and Sawarjuwono, 2006). In this context, Sujana and Suwarjuwono (2006) emphasized that efforts to stop dysfunctional audit behavior cannot be stopped.

Previous research highlights that the Locus of control auditors is one of the causes of dysfunctional audit behavior (Supriadi, 2023; Putri et al., 2020; Arifin et al., 2024). Locus of control is a character where individuals achieve expectations from their activities depending on their actions (usually called internal locus of control) or factors that are beyond their control (traditionally called external locus of control) (Putri, 2020). Internals tend to have a greater drive to achieve and make a serious effort to manage the situations around them, while externals tend to be more passive and compliant in their actions. A study conducted by Siagian et al., (2022) states that locus of control influences dysfunctional audit behavior, whereas according to several studies such as Rahmawati and Halmawati (2020) state that internal locus of control influences dysfunctional audit behavior and external locus of control does not influence dysfunctional audit behavior.

Previous research also found that professional commitment also influences dysfunctional behavior. Auditors with a high level of professional commitment are less prone to engaging in dysfunctional audit behaviors, and these behaviors may even be completely prevented (Sunyoto and Sulistiyo, 2019). Research by Sunyoto and Sulistiyo (2019) states that professional commitment influences dysfunctional auditor behavior, while according to research Prabangkara and Fitriany (2021) state that professional commitment does not affect auditor dysfunctional behavior.

Research conducted Rahmawati and Astuti (2014) states that self-esteem about ambition (self-esteem) affects the degree of approval of dysfunctional auditor behavior in audits. Benner (1953); Coopersmith (1967) in Suryandari (2007), state that self-esteem is a response or evaluation of a person about himself/herself to other people's views of him/her in his/her social interactions. High self-esteem can encourage individuals to have high ambitions and can cause individuals to use all means to achieve them. Different from research by Rahmawati and Astuti (2014), Study Nugraha et al.,

(2021) stated that self-esteem about ambition (self-esteem) does not affect auditor dysfunctional behavior.

The inconsistency of previous research findings provides a gap that other factors influence dysfunctional auditor behavior. This study proposes religiosity control as a moderating variable. Religiosity control is a factor that can control a person's behavior. The importance of religious control in the dynamics of organizational life has been revealed through research that links it to aspects such as mindsets, organizational loyalty, job contentment, and work performance (Sulistyo, 2014). Iles-Caven et al. (2020) suggest that individuals with high religiosity, as indicated by their practices and beliefs, tend to have a stronger internal locus of control compared to those with lower religiosity. This conclusion is supported by the findings of Coursey et al. (2013), who discovered that internal locus of control is linked to intrinsic religiosity.

Omer et al., (2018) analyzed the study exploring the link between religiosity and the decision to issue an audit opinion on business continuity at a public accounting firm in the United States. The results indicated that auditor religiosity affects the disclosure of business continuity information in audit opinions and improves the accuracy of bankruptcy predictions. This is because religious auditors are more cautious and less likely to accept actions that contradict ethical principles. This is by research conducted by Sulistiyo (2014), The belief that their actions are monitored by divine powers strengthens this attitude. Self-control, helps ambitious auditors to remain compliant with ethical and religious norms in the performance of their duties. Prasetio et al. (2023) also found that professional commitment is a major factor in determining ethical behavior in auditing stronger than religious values. Suryandari (2007) found that auditors' actions supervised by divine power strengthen self-control attitudes, helping ambitious auditors adhere to ethical and religious norms in carrying out their duties.

Building on the description above, this study seeks to examine the impact of locus of control, professional commitment, and self-esteem on dysfunctional auditor behavior, with religious control introduced as a moderating variable.

## **LITERATURE REVIEW**

### **Theory of Planned Behavior**

Theory of Planned Behavior developed by Fishbein and Ajzen (1969) states that human actions are influenced by three main factors: beliefs about behavioral outcomes

(behavior beliefs), normative beliefs, and control beliefs. These factors shape attitudes, subjective norms, and individual control perceptions towards behavior that influence their intentions to act. In the context of dysfunctional audit behavior, auditors may be motivated to behave dysfunctionally if they believe the behavior is effective in achieving targets, especially in a stressful environment. Too high control beliefs without regard to ethics can increase the risk of dysfunctional behavior (Srimindarta et al., 2015).

### **Theory of Value**

All religions seek to achieve the ultimate value of human existence, which is eternal life in the afterlife (Agoes and Ardana, 2013). Worldly values are not the ultimate goal, but rather serve as a means to achieve the intended objective. The ultimate goal, specifically eternal life in the afterlife. Auditors who follow religious values or religiosity will choose to avoid unethical behavior, such as dysfunctional behavior (Octavia, 2020). According to the theory of religiosity, auditors who believe that success and failure depend on external factors will tend to engage in dysfunctional behavior. However, if the auditor also has a strong religious control or religiosity, they will reconsider before engaging in dysfunctional behavior for fear of possible sanctions from God. This is because auditors who believe that every action they take will always be monitored by God, both good and bad will be rewarded. Good actions will be rewarded with rewards and the guarantee of heaven, while bad actions will be punished with sin and the consequences of going to hell (Sulistiyo and Ghozali, 2017).

### **Locus of Control and Dysfunctional Auditor Behavior**

The locus of control theory classifies individuals into internal or external locus of control, which affects their motivation and output. Locus of control also plays an important role in influencing auditor dysfunctional behavior, which can be explained through the Theory of Planned Behavior. In the context of auditor behavior, an internal locus of control is the belief that individuals are responsible for their own actions and the results they produce. This belief can influence how auditors perceive their career prospects based on their performance. This mindset will drive auditors to reject dysfunctional audit behavior. Furthermore, auditors will consider the potential for sanctions if they engage in such behavior, viewing these consequences as a form of

control beliefs that ultimately deter them from accepting dysfunctional conduct (Srimindarti et al., 2015).

On the other hand, auditors with an external locus of control believe that their results are mainly shaped by external forces, such as destiny or their surroundings, rather than their own actions. As a result, they may feel that their achievements are not solely the product of their own efforts. When they observe others not adhering to organizational standards and procedures, they are more prone to accepting and participating in dysfunctional behavior (Rahmawati and Halmawati, 2020). Auditors believe that the environment expects them to do the same behavior, especially since there are still superiors who have the authority as technical controllers to draw conclusions from audit evaluations. So that ability and effort are more determined in their use in power relations. That is why, if the auditor reduces the audit procedure because it was previously known by the direct superior (Siagian et al., 2022). With this mindset, auditors believe that accepting dysfunctional audit behavior will help them keep their jobs.

Research by Srimindarti et al., (2015) and Siagian et al., (2022) supports that locus of control influences dysfunctional behavior, while Rahmawati and Halmawati (2020) stated that internal locus of control has an effect, while external locus of control does not have a significant effect. Based on the description above, the hypothesis proposed is as follows:

**H1a: Internal Locus of Control has a negative effect on Auditor Dysfunctional Behavior.**

**H1b: External Locus of Control has a positive effect on Auditor Dysfunctional Behavior.**

### **Professional Commitment and Dysfunctional Auditor Behavior**

Professional commitment is crucial for enhancing engagement and upholding ethical standards within the auditing profession. Auditors with a strong level of commitment are anticipated to steer clear of dysfunctional behaviors (Tejo and Sofian, 2022). According to the Theory of Planned Behavior, auditors with strong professional commitment tend to form positive attitudes toward ethical conduct, as they value and uphold the significance of maintaining professional standards and principles. In addition, they have more respect for subjective norms, namely social expectations and

professional ethics, so they feel compelled to act with integrity and the principles of professionalism. This commitment also increases perceived behavioral control, because auditors feel more able to take actions that align with ethical standards, even when confronted with challenges or pressure.

This is supported by research results by Sunyoto and Sulistiyo (2019) which state that when professional commitment is high, Auditors are less inclined to participate in dysfunctional audit behavior because they ensure their actions are in harmony with the integrity and values of their profession. In addition, when auditors have high expectations of their profession, such as recognition of their contributions, fair performance evaluations, and respect for the dignity of their role, auditors will be increasingly reluctant to engage in dysfunctional behavior. Meanwhile, Prabangkara and Fitriany's (2021) study showed no significant influence between professional commitment and auditor dysfunctional behavior. Based on the description above, the hypothesis proposed is as follows:

**H2: Professional Commitment has a negative effect on Auditor Dysfunctional Behavior.**

### **Self-Esteem and Dysfunctional Auditor Behavior**

Self-esteem refers to a person's self-assessment and how others view him/her. High self-esteem can drive excessive ambition which, in the audit context, has the potential to trigger dysfunctional behavior because auditors may use any means to achieve their goals (Suryandari, 2007). In the Theory of Planned Behavior, self-esteem can influence auditors' attitudes toward ethical and professional norms so that auditors with high but unhealthy self-esteem are more likely to ignore these norms and are more inclined to participate in dysfunctional behavior because they feel less able to control themselves.

This is supported by Suryandari's research (2007) which states that having high self-esteem can be a driving force for individuals to have high ambitions, even encouraging them to use any means to achieve them. In the context of the audit field, practices by individuals who use any method to achieve their goals can lead to deviant behavior in carrying out their duties as an auditor. Therefore, auditors who have high self-esteem, as a potential cause of high ambition, may be more able to engage in

dysfunctional auditor behavior activities. Based on the description above, the hypothesis proposed is as follows:

**H3: Self-esteem has a positive effect on Auditor Dysfunctional Behavior.**

**Locus of Control, Religious Control, and Dysfunctional Auditor Behavior**

Locus of control refers to the degree to which an individual believes the outcomes of their actions are influenced by their behavior (internal) or by external forces. Individuals with an internal locus of control tend to show lower auditor dysfunctional behavior (Rahmawati and Halmawati, 2020). This influence can be strengthened in individuals with high levels of religious control. Research by Sulistiyo and Ghozali (2017) revealed that auditors with an external locus of control when guided by religious principles, are highly likely to adhere to regulations and refrain from engaging in deviant behavior. External locus of control implies that these individuals might perceive that events in their lives are largely determined by external factors, but high levels of religious control add a moral and ethical dimension to their behavioral framework (Kusumastuti et al., 2020).

This moderation relationship is following that described in the theory of religious value because strong religious norms are not only moral guidelines but can be a guide in forming behavior that is very important for auditors to effectively prevent dysfunctional auditor behavior. Based on the description above, the hypothesis proposed is as follows:

**H4a: Religious Control strengthens the negative influence of Internal Locus of Control on Auditor Dysfunctional Behavior.**

**H4b: Religious Control weakens the positive influence of External Locus of Control on Auditor Dysfunctional Behavior.**

**Professional Commitment, Religious Control, and Dysfunctional Auditor Behavior**

Professional Commitment is an individual's love for their profession, while religious values reflect their belief in God. Auditors who combine professional commitment and religious values tend to avoid dysfunctional audit behavior because they want to uphold the reputation of the profession and understand the moral and spiritual consequences of such actions (Octavia, 2020). The theory of religious values emphasizes that an auditor with strong commitment, and loyalty to his profession, as



well as a significant level of religiosity, will firmly avoid unethical audit behavior (dysfunctional audit behavior) (Sulistiyo, 2014). Based on research conducted by Octavia (2020), auditors with high commitment and religiosity believe that their actions are supervised by God, where good behavior is promised rewards and bad behavior brings sin. As a result, they are more inclined to follow regulations and steer clear of unethical behavior that could undermine the integrity of the audit. Based on the description above, the hypothesis proposed is as follows:

**H5: Religious Control strengthens the negative influence of Professional Commitment on Auditor Dysfunctional Behavior.**

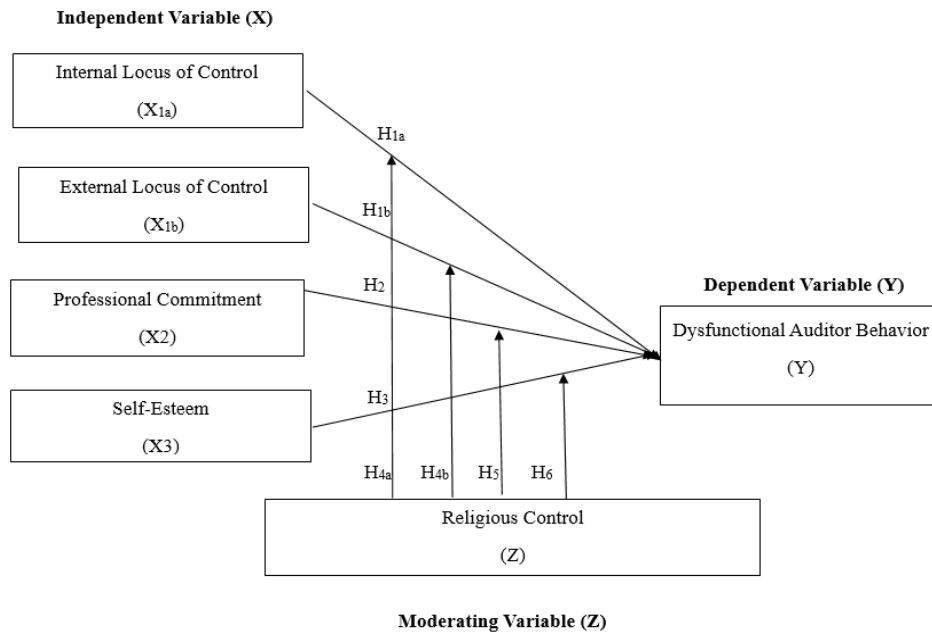
### **Self-Esteem, Religious Control, and Dysfunctional Auditor Behavior**

Self-esteem is a person's self-evaluation of the views of others in interactions social, and high self-esteem can encourage great ambitions that have the potential to cause deviations in audit tasks (Suryandari, 2007). Religious control guides individuals to introspect on their actions, reminding them that their every step is being observed by a higher power, thus encouraging the formation of self-monitoring and self-control attitudes that can mitigate the risk of deviant behavior in the audit context (Sulistiyo, 2014). The results of Sulistiyo's research (2014) stated that the Theory of Religious Value emphasizes that belief in God's supervision provides a moral and ethical basis for individuals to maintain their behavior. In the context of auditing, the combination of religious control and awareness of religious values can balance the potential for deviation due to high self-esteem. By understanding that their actions will receive moral or spiritual consequences, auditors are more likely to maintain integrity and avoid dysfunctional behavior. Based on the description above, the hypothesis proposed is as follows:

**H6: Religious Control weakens the positive influence of Self-Esteem on Auditor Dysfunctional Behavior.**

The framework of thought can be illustrated as in Figure 1.





**Figure 1. Framework of Thought**

**RESEARCH METHODS**

**Population and Sample**

The population for this study consisted of auditors employed at Public Accounting Firms (KAP) in the Central Sumatra region, specifically in the cities of Pekanbaru, Padang, Batam, and Jambi, as listed in the 2023 directory. In this study, the researcher decided to take samples using the purposive sampling method. The following are the criteria for taking samples using the purposive sampling model:

- a. Respondents in this study were auditors working at KAP in the cities of Pekanbaru, Padang, Batam and Jambi.
- b. Respondents were not limited by the auditor's position at the KAP (partner, manager, supervisor, senior auditor, and junior auditor).

It is assumed that each KAP in Pekanbaru, Padang, Batam, and Jambi has at least five auditors, in line with the established sampling criteria. With 27 KAPs, this would mean a total of 135 respondents (5 x 27). However, during the research process, only 84 responses were collected and processed. This was because the distribution of questionnaires to areas outside the city—namely Padang, Batam, and Jambi—took place in February, March, and April, which are the busiest months for auditors.

This study utilizes quantitative data, which consists of numerical information typically gathered through structured questions (Sekaran and Bougie, 2016). Specifically, the quantitative data in this research comprises scores or values derived from respondents' answers to the questionnaire items. The primary data source for this study is firsthand information collected directly by the researchers for the specific purposes of the study. The primary data for this study is derived from the respondents' responses in the questionnaire, which will then generate specific scores for each answer.

**Data Collection Technique**

The data collection technique in this study is field research with a survey method, where the data collection method employed in this study is field research using a survey approach (questionnaire). Surveys were given to the respondents working as auditors at Public Accounting Firms in Pekanbaru, Padang, Batam, and Jambi. The questionnaire is structured into two parts: the first section collects personal information from the respondents, while the second part contains questions related to the research variables. The definitions and indicators for each variable are detailed in Table 1.

**Table 1. Operational Definition and Measurement of Variables**

Research Variables	Variable Definition	Indicator	Scale
Dysfunctional Auditor Behavior (Y)	Dysfunctional auditor behavior is an action carried out by an auditor where there is a mismatch between the audit program that has been determined and the audit program that is being implemented (Anita et al., 2016).	<ul style="list-style-type: none"> <li>• <i>Premature Sign Off</i></li> <li>• <i>Underreporting of Time</i></li> <li>• <i>Altering/Removing Procedure</i></li> </ul> (Donnelly et al., 2003)	Ordinal
Locus of Control (X1)	Internal locus of control refers to individuals who believe that they have control over the events that happen to them, while external locus of control refers to individuals who believe that events are influenced by external forces such as fate, luck, and opportunity (Hartanto, 2016).	<ul style="list-style-type: none"> <li>• Internal Locus of Control</li> <li>• External Locus of Control</li> </ul> (Donnelly et al., 2003)	Ordinal
Research Variables	Variable Definition	Indicator	Scale
Professional Commitment (X2)	Professional commitment can be interpreted as the extent to which a person has loyalty and dedication to the profession he/she is pursuing (Pura, 2021).	<ul style="list-style-type: none"> <li>• Affective Commitment</li> <li>• Continuous Commitment</li> <li>• Normative Commitment</li> </ul> (Smith and Hall, 2008)	Ordinal
<i>Self Esteem</i> (X3)	Self-esteem is an individual's response or assessment of other people's views of him/her in social interactions (Suryandari, 2007).	<ul style="list-style-type: none"> <li>• Self-Esteem affect work motivation</li> <li>• Self-Esteem influence decisions in pursuing work targets</li> <li>• Self-Esteem influences an individual's response to criticism.</li> </ul> (Suryandari, 2007)	Ordinal
Religious	Religiosity is described as a cohesive system of beliefs,	<ul style="list-style-type: none"> <li>• Religious approach to life</li> </ul>	

Control (Z)	practices, rituals, and institutions that give significance to human life and guide individuals towards sacred or ultimate values (Nazaruddin, 2011).	<ul style="list-style-type: none"> <li>• The importance of time to pray</li> <li>• Living in line with religion</li> <li>• Awareness of the existence of God</li> <li>• The influence of religion in everyday life</li> <li>• Religion as the top priority</li> <li>• Reading religious readings</li> <li>• Do good according to religious teachings</li> </ul>	Ordinal
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(Hanifah, 2017)

Source: Processed from Various References, 2024

### Data analysis

The approach to analysis method in this study is SEM-PLS, specifically Smart PLS 4.0. Partial Least Squares (PLS), also known as soft modeling, is employed because it does not rely on the assumptions of OLS (Ordinary Least Squares) regression, such as the requirement for normally distributed data (Ghozali and Latan, 2015). PLS assumes that all variance measures are valuable and should be explained.

## RESULT AND DISCUSSION

### Respondent Demographics

The participants in this study were respondents who were auditors working at KAP Pekanbaru, Padang, Batam, and Jambi. The demographic details are in Table 2.

Table 2. Respondent Demographics

Information	Total	%
<b>Sex</b>		
Man	42	50%
Woman	42	50%
<b>Total</b>		<b>100%</b>
<b>Information</b>	<b>Total</b>	<b>%</b>
<b>Age</b>		
< 25 Years	39	46.43%
26 - 35 years	23	27.38%
36 -55 years	22	26.19%
> 55 years	-	-
<b>Total</b>	<b>84</b>	<b>100%</b>
<b>Education</b>		
S1	70	83.33%
S2	13	15.48%
S3	1	1.19%
<b>Total</b>	<b>84</b>	<b>100%</b>

<b>Length of work</b>		
< 2 years	41	48.81%
25 years	22	26.19%
5 - 10 years	3	3.57%
> 10 years	18	21.43%
<b>Total</b>	<b>84</b>	<b>100%</b>
<b>Position</b>		
Partner	3	3.57%
Manager	4	4.76%
Supervisor	7	8.33%
Senior Auditor	7	8.33%
Junior Auditor	63	75%
<b>Total</b>	<b>84</b>	<b>100%</b>
<b>KAP Area</b>		
Pekanbaru	50	59.52%
Padang	5	5.95%
Batam	14	16.66%
Jambi	15	17.85%
<b>Total</b>	<b>84</b>	<b>100%</b>

Source: *Processed Primary Data, 2024*

The overall number of respondents in this study were 84 respondents consisting of 42 men and 42 women. Of the 84 respondents, based on age, the most were auditors aged <25 years, which was 39 people or 46.43%. This illustrates that auditors aged >25 years may already be in a position or have greater responsibilities, for example, audit partners who more often carry out initial audit engagements and audit approvals and are usually not always in the office. Based on education level, the most were auditors with a Bachelor's degree (S1) as many as 70 people or 83.33%. This illustrates that KAP recruits S1 graduates because they are considered to have the potential to be further developed through internal training and work experience.

Based on the length of service, the most are auditors who have worked <2 years as many as 41 people or 48.81%. This illustrates that there is a rapid job rotation, where young auditors often move to other positions either within the same audit firm or to other companies after gaining initial experience. Based on the position, the most are junior auditors as many as 63 people or 75%. This illustrates that more entry-level positions are available at KAP. A total of 50 auditors from Pekanbaru, 5 auditors from Padang, 13 auditors from Batam, and 15 auditors from Jambi participated as respondents in this study.

### Measurement Model Test (Outer Model)

Evaluation of the Measurement Model (outer model) is used to measure the relationship between latent variables and their indicators. Tests conducted include:

Convergent Validity (average variance extracted), Composite Reliability, and Cronbach's Alpha.

Average Variance Extracted (AVE) is a value owned by each variable. The AVE value is used to measure the amount of variance that can be captured by the variable compared to the variance generated. According to Sholihin and Ratmono (2013), the required value for AVE is above 0.5. Based on the results of the validity test on each variable, the AVE value of each variable is obtained, which is presented in Table 3.

**Table 3. Average Variance Extracted Results**

Variables	Average Variance Extracted (AVE)	Information
Internal Locus of Control (X1a)	0.566	Valid
External Locus of Control (X1b)	0.688	Valid
Professional Commitment (X2)	0.596	Valid
Self Esteem (X3)	0.886	Valid
Dysfunctional Auditor Behavior (Y)	0.809	Valid
Religious Control (Z)	0.676	Valid

*Source: SmartPLS 4.0 output, data processed 2024*

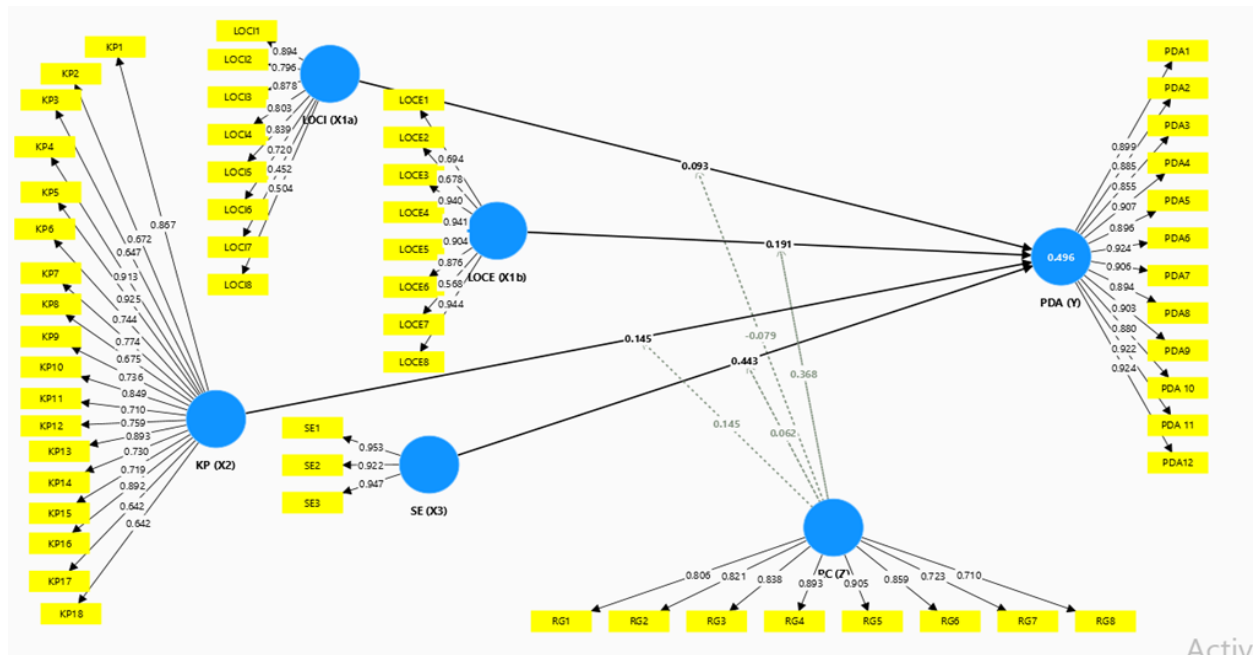
From the research model that has been declared valid, a reliability test was then carried out with the results presented in Table 4.

**Table 4. Reliability Test Results**

Variables	Composite Reliability	Cronbach's Alpha	Information
Internal Locus of Control	0.909	0.882	Reliable
External Locus of Control	0.945	0.939	Reliable
Professional Commitment	0.963	0.966	Reliable
Self Esteem	0.959	0.936	Reliable
Dysfunctional Auditor Behavior	0.981	0.979	Reliable
Religious Control	0.943	0.930	Reliable

*Source: SmartPLS 4.0 output, data processed 2024*

From the test results above, it can be seen that all constructs have values above 0.7 and thus all constructs can be declared reliable. In the reliability test that has been carried out using the composite reliability test and Cronbach's alpha, it is stated that all constructs are reliable. Therefore, the adjusted research model is depicted in Figure 2 as follows.



Source: Research Processed Data, 2024

Figure 2. Structural Diagram of the SmartPLS PLS Algorithm

**Structural Model Evaluation (Inner Model)**

Structural model evaluation is done with R-Square and. R-square shows how much percentage of exogenous variables can be explained by constructs that are hypothesized to influence endogenous variables. Based on Table 5, it can be seen that the influence model of dysfunctional auditor behavior (PDA) is 0.496. The R-square value of 0.496 means that the variability of dysfunctional audit behavior (PDA) can be explained by the variability of locus of control (LOC), professional commitment (KP), self-esteem (SE), and religious control (RC) by 49.6%. While 50.4% is explained by other variables outside the variables studied.

Table 5. R-Square Results

	R-Square	Adjusted R Square
Dysfunctional Auditor Behavior	0.496	0.435

Source: SmartPLS 4.0 output, data processed 2024.

**Hypothesis Testing**

Table 6 shows the results of the research model hypothesis test. This table presents the hypothesis test results, including the values for original samples, sample means, standard deviations, T statistics, P values, and conclusions for each hypothesis.

**Table 6. Hypothesis Test Results**

Hypothesis	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values	Conclusion
LOCI -> PDA	0.093	0.125	0.095	0.976	0.329	Rejected
LOCE -> PDA	0.191	0.163	0.139	1,377	0.169	Rejected
KP -> PDA	0.145	0.100	0.194	0.749	0.454	Rejected
SE -> PDA	0.443	0.459	0.129	3.437	0.001	Accepted
LOCI*RC->PDA	-0.079	-0.084	0.116	0.680	0.497	Rejected
LOCE*RC->PDA	0.368	0.345	0.156	2,360	0.018	Accepted
KP*RC->PDA	0.145	0.076	0.182	0.800	0.424	Rejected
SE*RC->PDA	0.062	0.075	0.102	0.607	0.544	Rejected

Source: SmartPLS 4.0 output, data processed 2024

In the PLS method, the decision to accept or reject the hypothesis is based on the significance value (p-value) and the t-table value. That is, if the p-value is <0.05 and the t-statistic value is >1.96, then the hypothesis is accepted.

**Discussion**

**The Influence of Locus of Control on Dysfunctional Auditor Behavior**

This study examines the influence of internal (H1a) and external (H1b) locus of control on auditor dysfunctional behavior. The results of the study indicate that internal locus of control does not have a significant effect on the tendency of auditor dysfunctional behavior. Although the internal locus of control describes the belief that success is determined by personal ability, this study reveals that strong self-control is not enough to prevent dysfunctional behavior when auditors face complex work situations. This result is consistent with the findings of Devi and Ramantha (2017) and Tejo and Sofian (2022), who stated that although internal locus of control plays a role in shaping the auditor's responsibility and professional attitude, its direct influence on dysfunctional behavior is not significant.

In addition, this study also found that external locus of control does not significantly affect auditor dysfunctional behavior. External locus of control, which believes that work results are influenced by external factors such as destiny and fortune, does not encourage dysfunctional behavior because of strict supervision and regulations in the auditor's work environment. Awareness of the negative consequences of dysfunctional behavior, such as professional sanctions, also limits this tendency. This finding is reinforced by research by Rahmawati and Halmawati (2020), which states that external locus of control does not encourage dysfunctional behavior because



external factors are not strong enough to direct auditors to act outside the boundaries of professional ethics.

### **The Influence of Professional Commitment on Dysfunctional Auditor Behavior**

The second hypothesis (H2) in this study states that professional commitment hurts auditor dysfunctional behavior, but the results of the study show that there is no significant effect between professional commitment and dysfunctional behavior. Although professional commitment is defined as loyalty to the profession and dedication to work, this study shows that auditors with varying levels of professional commitment are not free from dysfunctional behavior. This is in line with the findings of Tejo and Sofian (2022) who stated that many young auditors do not have sufficient experience and strong professional commitment. This commitment has not been sufficiently formed so that it has no impact on the auditor's dysfunctional behavior. In addition, Pura (2021) and Wibowo (2015) support this finding, stating that professional commitment is often more related to loyalty to the organization than to acceptance or rejection of behavior that violates ethical standards.

### **The Influence of Self-Esteem on Dysfunctional Auditor Behavior**

The third hypothesis (H3) in this study states that self-esteem has a positive effect on auditor dysfunctional behavior. The results of the study indicate a significant influence between self-esteem and dysfunctional behavior, where auditors with high levels of self-esteem tend to be more daring in making decisions that deviate from standard procedures. Self-esteem, as explained by Benner (1953) and Coopersmith (1967) in Suryandari (2007), reflects how much a person values and accepts himself, as well as his belief in his values. Auditors with high self-esteem may feel more confident in violating procedures if they believe that such actions will not damage their reputation or career.

The Theory of Planned Behavior supports this finding, where a person's attitude toward behavior, including self-esteem, influences their intention to behave in a certain way. Auditors with high self-esteem tend to justify deviant actions to achieve personal or ambitious goals and feel in control of the situation (Nugraha et al., 2021). This study is also supported by Suryandari (2007) who stated that high self-esteem can cause

auditors to feel more entitled or able to justify actions that are not following the rules because of their confidence in their abilities.

### **The Influence of Locus of Control on Dysfunctional Auditor Behavior Moderated by Religious Control**

The fourth hypothesis (H4a) states that religious control moderates the relationship between internal locus of control and dysfunctional auditor behavior, but the results of the study indicate that religious control does not act as a moderating variable. This means that religious factors do not strengthen the impact of internal locus of control on dysfunctional behavior. Religious values do not significantly affect how individuals with high internal locus of control respond to work pressure, because auditors rely more on personal abilities and experiences. This finding is in line with Prasetio et al., (2023) which states that religiosity or spirituality is not always applied in a professional context, so it does not influence auditor behavior in the workplace.

The fourth hypothesis (H4b) shows that religious control moderates the relationship between the external locus of control and dysfunctional auditor behavior so that the religious control factor weakens the influence of the external locus of control on dysfunctional behavior. This means that religious values influence how strong the relationship is between an individual's belief in external factors and the tendency to engage in dysfunctional behavior. Religious control functions as an external control that can restrain individuals from bad actions when personal control decreases, following the theory of religious values. This study is also consistent with Kusumastuti et al., (2020) and Sulistiyo and Ghozali (2017), which shows that religious control can reduce the impact of external locus of control on dysfunctional behavior, with auditors who have religious control being more likely to obey rules and avoid deviant behavior due to their belief in eternal life in the afterlife.

### **The Influence of Professional Commitment on Dysfunctional Auditor Behavior Moderated by Religious Control**

The fifth hypothesis (H5) states that religious control moderates the relationship between professional commitment and dysfunctional auditor behavior, but the results of the study show that religious control does not act as a moderating variable. This means that religious control does not strengthen the impact of professional commitment on

dysfunctional auditor behavior. Auditors who have high professional commitment still adhere to professional ethical standards even though the influence of their religious values may be minimal. This aligns with the results of Prasetio et al. (2023), which state that professional commitment is a major factor in determining ethical behavior in auditing stronger than religious values.

### **The Influence of Self-Esteem on Dysfunctional Auditor Behavior Moderated by Religious Control**

The sixth hypothesis (H6) states that religious control moderates the relationship between self-esteem and dysfunctional auditor behavior, but the results of the study indicate that religious control does not function as a moderating variable. This means that the influence of self-esteem on dysfunctional auditor behavior is not influenced by religious or spiritual control factors. Auditors with high or low levels of self-esteem can show the same behavioral tendencies, regardless of the religious values they adhere to. This study emphasizes the importance of developing an understanding of ethics and professional integrity that is independent of religious control to ensure professionalism in auditing.

### **CONCLUSION**

The study revealed that neither internal nor external locus of control, nor professional commitment, had a significant impact on dysfunctional auditor behavior, indicating that these factors were not strong enough to overcome the complexity and pressure in the audit work environment. However, self-esteem was shown to have a positive effect, where auditors with high self-esteem were more likely to justify dysfunctional behavior. Religious control did not moderate the relationship between internal locus of control, professional commitment, or self-esteem on auditor dysfunctional behavior. In contrast, religious control was shown to moderate the relationship between external locus of control and dysfunctional behavior, indicating that auditors with external locus of control who have religious control are more likely to obey the regulations and refrain from engaging in misconduct.

This study provides theoretical implications by supporting the theory of planned behavior related to the influence of self-esteem on auditor dysfunctional behavior, as well as the theory of value in explaining the influence of external locus of control with

religious control as a moderating variable. The practical implication is that audit organizations such as IAPI need to include training that focuses on developing auditor self-esteem and ambition management to help them manage stress and ambition, thereby reducing the potential for dysfunctional behavior.

Further research is suggested to expand the coverage area and choose the time of data collection outside the peak season period (February-April) so that the sample is more representative and the research results are more comprehensive. In addition, it is recommended to include additional variables such as organizational culture and work experience to enrich the understanding of the factors that influence dysfunctional auditor behavior.

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