

Analysis Of Factors Affecting Dysfunctional Audit Behavior With Organizational Commitment As A Moderating Variable Among Auditors At Public Accounting Firms In Medan City

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Abstrak

Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis pengaruh locus of control terhadap perilaku audit disfungsional, pengaruh turnover intention terhadap perilaku audit disfungsional, pengaruh locus of control terhadap perilaku audit disfungsional yang dimoderasi oleh komitmen organisasi, serta pengaruh turnover intention terhadap perilaku audit disfungsional yang dimoderasi oleh komitmen organisasi. Penelitian ini menggunakan desain penelitian asosiatif dengan sampel 90 responden yang merupakan auditor di kantor akuntan publik di Medan. Teknik pengumpulan data meliputi wawancara dan kuesioner, sedangkan teknik analisis data menggunakan Partial Least Square (SmartPLS) untuk menguji empat hipotesis yang diajukan dalam penelitian ini. Hasil penelitian menunjukkan bahwa locus of control berpengaruh signifikan terhadap perilaku audit disfungsional, turnover intention berpengaruh signifikan terhadap perilaku audit disfungsional, locus of control berpengaruh signifikan terhadap perilaku audit disfungsional yang dimoderasi oleh komitmen organisasi (dengan kata lain, komitmen organisasi berperan sebagai moderator), dan turnover intention berpengaruh signifikan terhadap perilaku audit disfungsional melalui komitmen organisasi (dengan kata lain, komitmen organisasi berperan sebagai mediator).

Kata Kunci: *Locus of Control, Turnover Intention, Komitmen Organisasi, dan Perilaku Audit Disfungsional*

Abstract

The purpose of this study is to determine and analyze the effect of locus of control on dysfunctional audit behavior, the effect of turnover intention on dysfunctional audit behavior, the effect of locus of control on dysfunctional audit behavior moderated by organizational commitment, and the effect of turnover intention on dysfunctional audit behavior moderated by organizational commitment. This study used an associative research design with a sample of 90 respondents who were auditors at public accounting firms in Medan. Data collection techniques included interviews and questionnaires, while data analysis techniques used Partial Least Square (SmartPLS) to test the four hypotheses proposed in this study. The results show that locus of control has a significant effect on dysfunctional audit behavior, turnover intention has a significant effect on dysfunctional audit behavior, locus of control has a significant effect on dysfunctional audit behavior moderated by organizational commitment (in other words, organizational commitment acts as a moderator), and turnover intention significantly affects dysfunctional audit behavior through organizational commitment (in other words, organizational commitment acts as a mediator).

Keywords: Locus Of Control, Turnover Intention, Organizational Commitment, and Dysfunctional Audit Behavior

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INTRODUCTION

Auditors play a crucial role in ensuring the credibility of financial statements and improving corporate transparency and accountability (Ayuni et al., 2024). Audited financial statements are expected to provide reasonable assurance to stakeholders, including investors, creditors, regulators, and the general public (Djohan et al., 2025). However, in practice, auditors are subject to various pressures, whether from clients, public accounting firm (PAF) leaders, or time constraints in completing audits (Tambunan et al., 2024). These pressures often encourage auditors to engage in dysfunctional audit behavior (DAB) (Azzahra et al., 2023), which is dysfunctional behavior that deviates from professional audit standards, such as underreporting of time, premature sign-off, reduction of audit procedures, and manipulation of audit evidence (Nasib et al., 2023).

Dysfunctional behavior in auditing can have serious consequences, including reducing audit quality, increasing the risk of audit failure, and damaging the reputation and public trust in the auditing profession (Lestari & Nasib, 2021). Auditors who sign off prematurely or reduce audit procedures, for example, may miss important findings related to the fairness of their clients' financial statements (Khairani, 2023). This not only causes losses for users of financial statements, but also threatens the operational sustainability of public accounting firms due to the risk of litigation, regulatory sanctions, and reputational damage (Paino et al., 2010)(Dedi Sanjaya & Adolf Bastian, 2022).

In Indonesia, several cases involving auditors and Public Accounting Firms (KAP) have reinforced this phenomenon. For instance, in 2024, the Financial Services Authority (OJK) imposed administrative sanctions in the form of registration suspension on KAP Anderson & Partners due to their failure to ensure the compliance of client transactions with prevailing regulations and deficiencies in audit quality control. In 2023, KAP Kosasih, Nurdiyaman, Mulyadi Tjahjo & Partners (KNMT) failed to detect indications of financial statement manipulation related to high-risk insurance products. Another case involved KAP Drs. Mitra Winata & Partners, which received a two-year license suspension for fabricating the financial statements of PT Muzatek Jaya. Similarly, KAP Drs. Biasa Sitepu was sanctioned with license suspension for violating Auditing Standards (SA-SPAP), resulting in credit losses amounting to IDR 52 billion. These cases illustrate that Dysfunctional Audit Behavior (DAB) not only undermines audit quality but also leads to serious consequences, including administrative and criminal sanctions, as well as the erosion of public trust (Hermiyetti et al., 2024).

The phenomenon of Dysfunctional Audit Behavior (DAB) extends beyond its implications for Public Accounting Firms (KAP), affecting individual auditors as well. Auditors who engage in underreporting of time are prone to excessive workloads, rendering them vulnerable to stress, fatigue, and even burnout (Yuwono & Qomari, 2024). Over time, such conditions may diminish their productivity and increase the likelihood of attrition from the profession (Nasib et al., 2024). Moreover, repeated involvement in DAB practices can erode auditors' integrity and weaken their adherence to ethical codes and professional independence (Audria & Lubis, 2022). Ultimately, these impacts pose risks to economic stability, as inaccurate financial reporting may mislead investors and stakeholders (Simbolon et al., 2024).

This issue has become increasingly salient in light of the individual and organizational factors that influence auditors' propensity to engage in Dysfunctional Audit Behavior (DAB). One such factor is locus of control, which reflects an auditor's belief regarding the extent to which their work outcomes are governed by internal or external forces (Eugenio et al., 2023).

Auditors with an external locus of control are more susceptible to DAB, as they tend to attribute responsibility to external pressures such as client demands or firm policies. Conversely, auditors with an internal locus of control generally perceive themselves as accountable for audit quality. However, under certain circumstances, this belief may paradoxically lead them to take shortcuts in order to complete their tasks (Hermiyetti et al., 2024).

Another factor closely associated with Dysfunctional Audit Behavior (DAB) is turnover intention, or the auditor’s desire to leave their current employment. A high level of turnover intention reflects underlying dissatisfaction with the job, which may ultimately diminish the auditor’s concern for audit quality. Auditors who intend to resign from their Public Accounting Firm (KAP) are more likely to engage in dysfunctional practices, such as relaxing audit procedures or disregarding signs of fraud (Audria & Lubis, 2022) (Savitri & Hakim, 2025).

In addition to locus of control and turnover intention, organizational commitment plays a critical role as a moderating variable. Auditors with strong organizational commitment tend to exhibit emotional attachment, a sense of responsibility, and loyalty to their Public Accounting Firm (KAP), thereby reducing their likelihood of engaging in Dysfunctional Audit Behavior (DAB). Conversely, weak organizational commitment may exacerbate dysfunctional practices, as evidenced in the cases of AP Darwin Sembiring and Mitra Winata, who were involved in the fabrication of financial statements (Amaral et al., 2023). Based on the foregoing, it is evident that DAB constitutes a serious issue with implications for audit quality, the reputation of the public accounting profession, and public trust in financial reporting (Yessey, 2021). Therefore, locus of control, turnover intention, and organizational commitment warrant further investigation to understand how these factors influence auditors’ propensity to engage in DAB.

METHODOLOGY

This study is an associative study with a quantitative approach that aims to analyze the influence of locus of control and turnover intention on dysfunctional audit behavior with organizational commitment as a moderating variable. The study population consisted of all 224 auditors at 24 public accounting firms in Medan, using a saturated sampling technique (census). Primary data were obtained through a 1–5 Likert scale questionnaire, which had previously been tested for validity and reliability and was declared feasible. Data analysis was performed using the Partial Least Square (PLS) version 3.0 method with outer model testing (validity and reliability) and inner model testing (R-square, F-square, and hypothesis testing through bootstrapping) to examine the relationship between the research variables.

RESULTS AND DISCUSSION

Respondent Characteristics

Table 1. Respondent Characteristics

Description	Details	Majority (%)
Number of questionnaires distributed	224	-
Number of questionnaires returned	90 (valid respondents)	-
Gender	Female	63.3%
Age	20–30 years	51.1%
Last education	Bachelor’s degree (S1)	94.4%
Position	Junior Auditor	72.2%
Length of work	6–10 years	51.1%

Source: Processed Data Results (2025)

The characteristics of the respondents in this study show that of the 224 questionnaires distributed, 90 were returned and valid for analysis. The majority of respondents were female auditors (63.3%) aged 20–30 years (51.1%), reflecting the dominance of young auditors in

Medan City Public Accounting Firms. In terms of education, almost all respondents had a bachelor's degree (94.4%), in line with the minimum qualification standards for auditors. Based on position, most held junior auditor positions (72.2%), indicating a dominance of entry-level workers to support audit activities. Meanwhile, in terms of length of service, the majority of respondents had 6–10 years of work experience (51.1%), indicating that the respondents were at the mid-career stage with sufficient professional experience in the field of auditing.

Analisis Outer Model

Table 2. Convergent Validity

	Dysfunctional Audit Behavior	Organizational Commitment	Locus of Control	Turnover Intention
DAB1	0,774			
DAB2	0,790			
DAB3	0,759			
DAB4	0,779			
DAB5	0,769			
DAB6	0,780			
KO1		0,728		
KO10		0,724		
KO2		0,794		
KO3		0,772		
KO4		0,776		
KO5		0,796		
KO6		0,706		
KO7		0,740		
KO8		0,748		
KO9		0,736		
LOC1			0,724	
LOC2			0,749	
LOC3			0,750	
LOC4			0,764	
LOC5			0,745	
LOC6			0,709	
LOC7			0,711	
LOC8			0,764	
TI1				0,702
TI2				0,750
TI3				0,754
TI4				0,797
TI5				0,795
TI6				0,798

Source: Processed Data Results (2025)

The outer loading test results show that all indicators in the variables of dysfunctional audit behavior, organizational commitment, locus of control, and turnover intention have loading values above 0.70, so they can be considered valid for measuring their respective constructs. The highest value was shown by the turnover intention indicator (TI6 = 0.798), while the lowest value was still within acceptable limits, namely organizational commitment (KO6 = 0.706). Overall, these results prove that all statement items in the questionnaire contribute well to representing the research variables.

Table 3. Discriminant Validity (AVE)

Average Variance Extracted (AVE)

Dysfunctional Audit Behavior	0,533
Organizational Commitment	0,530
Locus of Control	0,525
Turnover Intention	0,565

Source: Processed Data Results (2025)

The table above shows that the AVE (Average Variance Extracted) value for all constructs is > 0.50. Therefore, there are no discriminant validity issues in the tested model.

Table 4. Reliability Analysis

	Cronbach's Alpha
Dysfunctional Audit Behavior	0,776
Organizational Commitment	0,727
Locus of Control	0,730
Turnover Intention	0,735

Source: Processed Data Results (2025)

Based on the Cronbach's Alpha values of the indicator blocks measuring each construct, it can be concluded from the table above that all constructs exhibit reliability levels that meet the minimum required threshold.

Analisis Inner Model R Square

Table 5. R-Square

	R Square	R Square Adjusted
Dysfunctional Audit Behavior	0,576	0,551

The adjusted R-Square value of 0.551 indicates that the independent variables – locus of control and turnover intention – account for 55.1% of the variance in the dependent variable, namely dysfunctional audit behavior. This suggests that the model demonstrates a moderate level of explanatory power. In other words, the extent to which an auditor believes that their work outcomes are governed by internal factors (internal locus of control) or external influences (external locus of control), along with their intention to remain in or leave the organization (turnover intention), serves as a reasonably significant predictor of the likelihood that an auditor will engage in dysfunctional audit behavior within Public Accounting Firms in Medan City.

F-Square

Table 6. F-Square

	Dysfunctional Audit Behavior
Locus of Control	0,376
Locus of Control x Organizational Commitment	0,403
Turnover Intention x Organizational Commitment	0,179
Turnover Intention	0,196

Source: Processed Data Results (2025)

The results of the F-Square analysis indicate that locus of control (X1) exerts a strong influence on dysfunctional audit behavior (Y), with a value of 0.376. In contrast, turnover intention (X2) demonstrates a moderate effect on Y, with a value of 0.196

Hypothesis Testing

Table 7. Direct Effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Locus of Control -> Dysfunctional Audit Behavior	-0,468	0,477	0,104	4,505	0,000
Turnover Intention - > Dysfunctional Audit Behavior	0,302	0,284	0,097	3,104	0,002
Locus of Control -> Dysfunctional Audit Behavior x Organizational Commitment	-0,428	0,422	0,090	4,308	0,000
Turnover Intention - > Dysfunctional Audit Behavior x Organizational Commitment	-0,460	0,420	0,100	4,596	0,000

Source: Processed Data Results (2025)

The Influence of Locus of Control on Dysfunctional Auditing Behavior

The research findings confirm that locus of control has a significant negative effect on dysfunctional audit behavior ($O = -0.468$; $T = 4.505$; $p = 0.000$). This indicates that auditors with a strong internal locus of control – defined as the belief that work success is determined by personal effort, responsibility, and competence – are less likely to engage in dysfunctional audit practices. Auditors with such characteristics tend to uphold integrity, maintain discipline, and adhere to audit procedures even under pressure, such as time constraints or client demands. Conversely, auditors with an external locus of control are more inclined to attribute outcomes to external factors, making them more susceptible to organizational pressures and more likely to engage in dysfunctional practices. This pattern is reflected in the questionnaire results: auditors in Medan scored an average of 4.31 for locus of control (categorized as very good) and 4.23 for dysfunctional audit behavior (also categorized as very good), indicating a low prevalence of dysfunctional conduct. These findings support attribution theory, which emphasizes the role of internal factors in shaping work behavior, and align with the studies of (Purwanto, 2022)(Yessey, 2021)(Nazah et al., 2024). However, they contrast with the findings of (Meulen, 2025), which suggest that an external locus of control increases the likelihood of DAB, highlighting the potential influence of contextual factors such as organizational culture on this relationship.

The Effect of Turnover Intention on Dysfunctional Audit Behavior

The research findings reveal that turnover intention has a significant positive effect on dysfunctional audit behavior ($O = 0.302$; $T = 3.104$; $p = 0.002$). This implies that the higher an auditor's intention to leave their job, the greater their tendency to engage in dysfunctional audit practices, such as premature sign-off or underreporting of time. Auditors with intentions to resign often exhibit reduced organizational commitment, diminished concern for professional ethics, and a greater likelihood of disregarding auditing standards. However,

questionnaire data indicate that the majority of auditors in Medan exhibit low turnover intention (mean score of 4.33 – categorized as very good), thereby minimizing the risk of dysfunctional behavior. This aligns with the low level of DAB observed (mean score of 4.23 – categorized as very good), suggesting that auditor satisfaction and loyalty are key factors in maintaining professional conduct. These findings are consistent with the studies of (Yolanda et al., 2023)(Amelia et al., 2024) (Silalahi et al., 2024) which affirm that turnover intention can increase the likelihood of dysfunctional behavior, although in the context of this study, its impact is relatively limited due to auditors' overall satisfaction and loyalty to their organization

The Influence of Locus of Control on Dysfunctional Audit Behavior Moderated by Organizational Commitment

The research findings indicate that organizational commitment plays a significant role in strengthening the relationship between locus of control and dysfunctional audit behavior (DAB). With a coefficient value of -0.428 ($T = 4.308$; $p = 0.000$), the results affirm that the higher an auditor's organizational commitment, the stronger the negative influence of internal locus of control in suppressing the tendency toward dysfunctional behavior. Auditors who possess internal self-regulation, along with loyalty and emotional attachment to their organization, are more likely to uphold ethical standards, integrity, and audit quality – even under pressure. Conversely, auditors with an internal locus of control but low organizational commitment may be more vulnerable to engaging in dysfunctional practices when faced with external demands. This suggests that internal locus of control alone is insufficient; strong organizational commitment is required as a protective factor. The combination of both elements creates a positive synergy that effectively mitigates the risk of DAB. These findings are consistent with the studies of (Harianto et al., 2025)(Dedi Sanjaya & Adolf Bastian, 2022), which emphasize the role of organizational commitment in maintaining auditor professionalism. Furthermore, the research by Jonathan (Hadiyat, 2020) reinforces that organizational commitment can moderate the relationships among locus of control, turnover intention, and auditor performance in relation to DAB particularly through affective commitment, which fosters a sense of responsibility and loyalty among auditors toward their organization.

The Influence of Turnover Intention on Dysfunctional Audit Behavior Moderated by Organizational Commitment

The research findings indicate that organizational commitment significantly moderates the effect of turnover intention on dysfunctional audit behavior (DAB), with a coefficient of -0.460 ($T = 4.596$; $p = 0.000$). This suggests that although auditors' intention to leave their job may increase the likelihood of engaging in dysfunctional audit practices, such effects can be effectively mitigated when auditors possess a high level of organizational commitment. Auditors who are loyal and emotionally attached to organizational values tend to maintain professionalism and integrity, even when contemplating job transition. Conversely, auditors with high turnover intention but low organizational commitment are more vulnerable to engaging in dysfunctional practices, such as premature sign-off or underreporting of time. These findings align with organizational commitment theory, which emphasizes the role of loyalty and emotional attachment in sustaining ethical work behavior. The consistency of questionnaire results indicating low turnover intention (mean score 4.33) and high organizational commitment (mean score 4.25) helps explain the relatively low level of DAB in Medan (mean score 4.23). Therefore, strengthening organizational commitment proves to be a key strategy in reducing the adverse impact of turnover intention on dysfunctional audit behavior, in line with the findings of (Azzahra et al., 2023)(Meulen, 2025), (Yessey, 2021).

CONCLUSION

This study concludes that internal locus of control has a significant negative effect on dysfunctional audit behavior (DAB), indicating that auditors with strong self-regulation tend to act more professionally and ethically. Conversely, turnover intention has a significant positive effect on DAB, meaning that the higher an auditor's intention to leave their job, the greater the likelihood of engaging in dysfunctional audit practices. However, organizational commitment proves to be a critical moderating variable: it strengthens the negative effect of internal locus of control on DAB and simultaneously weakens the adverse impact of turnover intention. Therefore, the combination of strong internal self-control and high organizational commitment emerges as a key factor in minimizing the risk of dysfunctional audit behavior within Public Accounting Firms in Medan City. The practical implication of this finding is that firm leadership should prioritize cultivating a work culture that promotes auditor integrity, reinforcing clear career pathways to reduce turnover intention, and enhancing organizational commitment through auditor involvement in decision-making and policy development. By strengthening organizational commitment, not only does the effectiveness of internal locus of control increase, but the negative impact of turnover intention can also be mitigated. These findings underscore the importance of integrating individual psychological factors with institutional support to maintain audit quality and suppress dysfunctional practices.

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