Islamic Ethics Intervention on Dysfunctional Audit Behavior

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Abstract: This study aims to determine the effect of locus of control, organizational commitment, and turnover intention on dysfunctional audit behaviour, as well as the influence of Islamic ethics, which moderates locus of control, organizational commitment, and turnover intention on dysfunctional audit behaviour of auditors who work in the Makassar inspectorate office. This research is a type of quantitative research. This study using attribution theory and attitude and behaviour theory. The population in this study were auditors who worked in the inspectorate office of the city of Makassar using the saturated sample method. The research data is primary data collected through a questionnaire survey. Data analysis used multiple linear regression analysis to determine the locus of control, organizational commitment, and turnover intention to the auditors' dysfunctional audit behaviour. The results showed that locus of control and turnover intention did not affect dysfunctional audit behaviour. The organizational commitment has a negative impact on dysfunctional audit behaviour. In addition, this study shows that Islamic ethics moderations organizational commitment to auditors' dysfunctional audit behaviour and Islamic ethics cannot moderate locus of control and turnover intention on auditors' dysfunctional audit behaviour.

Keywords: Dysfunctional audit behaviour; Islamic ethics; Locus of control; Organizational commitment; Turnover intention.

1. Introduction

In recent years, internal Auditors in the Government often come under scrutiny related to their performance, which tends to decline, especially in auditors who serve in Regional Governments. One of the duties of the Government auditor is to detect fraud that may occur in the management of State finances, both at the central and regional levels. The auditor profession is a profession that is responsible for the reliability of financial reports, so that users of financial statement information get reliable information to make decisions. A financial statement is said to be fair by the auditor, then users of financial statements can trust the reliability and relevance of the financial statements (Pujaningrum & Sabeni, 2012).

Anti-Corruption Committee highlighted the performance of the Makassar City Inspectorate which was considered to need an evaluation related to the number of corruption cases in the last two years in the city of Makassar. Various cases of audit irregularities have made the public doubt the quality of audits carried out by auditors. For
example, a case of audit irregularities conducted by auditors of the Audit Board (BPK) of the Republic of Indonesia in West Java Province, where auditors accept bribes aimed at influencing the opinion of the City Government's financial statements to become Unqualified opinion (WTP). Although auditors are not directly involved in corruption cases, or matters that lead to corruption, this still makes the performance of auditors in the Government questionable. Nasution & Östermark, (2012), from every case that occurs, the public suffers huge losses in line with the loss of reputation of the auditor profession.

Dysfunctional audit behavior is any action taken by the auditor in the implementation of an audit that can reduce or reduce the quality of the audit directly or indirectly (Silaban, (2011)). Dysfunctional audit behavior is carried out by auditors in a planned or unplanned manner. Dysfunctional audit behavior can be triggered by two factors, namely internal factors and external factors Donnelly et al. (2003). Personal characteristics are both internal and determining factors that distinguish acceptance of dysfunctional behavior. Personal auditor characteristics that can affect dysfunctional auditing consist of an external locus of control (Anugerah et al., 2016; Donnelly et al., 2003); turnover intention (Anugerah et al., 2016; Donnelly et al., 2003); performance employees (Donnelly et al., 2003; Gable & Dangello, 1994); as well as organizational commitment (Anugerah et al., 2016; Otley & Pierce, 1996). Personal characteristics used in this study are organizational commitment, turnover intention and locus of control.

Srimindarti & Hardiningsih, (2015) state that organizational commitment has been identified as a major factor in understanding and explaining the work behavior relationship of employees in organizations. Parker & Kohlmeyer (2005) Describes organizational commitment as the relative strength of an individual's identification of an organization and its involvement in a particular organization. The development of research on the relationship between organizational commitment and dysfunctional audit behavior has been widely carried out, but the research conducted shows inconsistent results such as research Setyaningrum & Murtini, (2014) and Wibowo, (2015) concluded that organizational commitment has no effect on dysfunctional audit behavior this is also supported by research While in research Halim, (2016) and Aisyah et al., (2014) concluded that organizational commitment has an influence on dysfunctional audit behavior, due to the inconsistency of the results of these studies, this study tries to reconnect between organizational commitment and Dysfunctional audit behavior.

Wahyudin et al. (2012) state that locus of control relates to how an auditor views success. According to Reiss & Mitra, (1998), locus of control is divided into two types, namely internal locus of control and external locus of control. A person with an external locus of control lacks confidence in his ability to do work and tends to rely on luck. According to Halim, (2016) Today individuals with an external locus of control feel that their abilities do not match the demands of their work, individuals with an external locus of control tend to engage in dysfunctional behavior to maintain their position, in other words this is the same as manipulating the audit process for the benefit of personal goals (Hartati, 2012).
A person with an external locus of control lacks confidence in his ability to do work and tends to rely on luck. Halim, (2016) states that when individuals with an external locus of control feel that their abilities do not match the demands of their work, individuals with an external locus of control tend to engage in dysfunctional behaviors to maintain their position, in other words manipulating the audit process for personal purposes (Hartati, 2012). Previous studies on the locus of control of dysfunctional audit behavior have been conducted where, according to Donnelly et al. (2003). There is a positive influence of locus of control on dysfunctional audit behavior. Donnelly et al., (2003) argues that when an auditor tends to have an external locus of control experiencing high job demands, he or she will feel anxious and seek to take any action to reduce the nonconformity of the condition, such as acts of dysfunctional behavior. This is in line with research (Fatimah 2012; Basudewa & Merkusiwati 2015; Sukesi 2017; and Pratiwi 2017).

Yuen et al. (2013) states that the occurrence of turnover is caused by feelings of stress in individuals about their work due to heavy workloads and also limited time in completing their work. Turnover can have an impact on the organization both positive and negative impacts, but most turnover that occurs in the office tends to have a negative impact (Wibowo, 2015). Donnelly et al. (2003) states that auditors who have a desire to change jobs are more likely to engage in dysfunctional behavior because of the decreased fear of conditions that may occur if the behavior is detected. Research on the relationship between turnover intention and dysfunctional audit behavior has been widely conducted, but the research conducted shows inconsistent results such as research Hadi & Nirwanasari (2014) concluded that turnover intention has no effect on dysfunctional audit behavior, this is also supported by research (Wibowo, 2015). Research Yuen et al. (2013) and Anita et al. (2016) concluded that turnover intention has an influence on dysfunctional audit behavior, because of the inconsistency of the results of the study, this study tries to reconnect turnover intention with dysfunctional audit behavior.

IAPI (2008) Auditors and public accountants in carrying out their profession are required to carry out audit standards and comply with the professional code of ethics in order to maintain the quality of their audits. The facts show a different reality, where dysfunctional audit behavior has been carried out by many auditors in the field. Seeing the reality that occurs in the field, religion has an important role in all aspects of human life, this has been proven by various studies. Sulistiyo (2014) states that dysfunctional audit behavior can occur due to the low ethical orientation of the auditor. Strong ethical values are found only in religion that comes from God. Religion has been shown to play a role in preventing dysfunctional behavior, because individuals with high religious have self-monitoring, self-control and self-regulation where these three factors have a large role in preventing humans from committing deviant acts.

2. Theoretical Framework and Hypothesis Development

2.1. Attribution, Attitudes and Behavior Theory

Attribution theory is a theory that contains arguments about a person's behavior according to Fritz Heider states that an individual's behavior is determined by factors derived from a
person himself e.g., abilities or efforts they make (internal factors) and factors that come from outside, such as certain situations or circumstances that compel the individual to take certain actions (external factors) (Halifah & Dwirandra, 2018). This attribution theory is used to explain their own behavior and the behavior of others, and to explain a person's reaction to an event by knowing the underlying reasons. The theory of attitudes and behaviour was developed by Triandis (1971) which states that a person's behaviour is determined by attitudes related to what people want to do, and consists of beliefs about the consequences of doing behaviour, social rules related to what they think, and habits related to what they usually do. Behaviour is unlikely if the site is not possible.

2.2. Locus of Control and Dysfunctional Audit Behavior

According to Robbin locus of control is the extent to which people believe that they are masters of their own destiny (Lomanto & Silvia 2012). Rotter states that the locus of control (LOC) is a general expectation of strengthening internal or external control (Halim, 2016). When someone with an external locus of control does not get the help of factors outside of themselves, they tend to manipulate co-workers or other objects such as the examination work carried out, which in turn will cause dysfunctional behavior in the execution of their work (Halim, 2016). Dysfunctional audit behavior is a behavior that can result in a decrease in audit quality either directly or indirectly, which leads to a loss of trust in financial statement users in the audit report produced by the auditor (Donnelly et al., 2003). Fatimah (2012) explained that dysfunctional behavior which is a change in auditor behavior that can threaten the audit system includes Underreporting of audit time, Premature signing-off, Replacing and altering original audit procedures, omitted audit procedures, Gathering un-sufficient evidence.

Attribution theory of a person's behavior is influenced by two factors, namely internal factors and external factors. Locus of control is a concept often used in behavioral research to explain individual behavior within organizational rules. Individuals with an external locus of control feel that their abilities do not match the demands of their work, individuals with an external locus of control tend to perform dysfunctional behaviors to maintain their position. Donnelly et al. (2003) Arguing that deviant things such as manipulation, deception and so on describe an effort made by individuals who tend to have a dominant external locus of control in order to maintain their existence in an environment that is less hospitable according to them, namely an environment that demands to work hard. This behavior can occur in individuals who have an external locus of control. The above statement is in line with research Hartati (2012), and Sukesi (2017) however, the statement above is not line with the findings Araminta (2011).

H1: Locus of control positive effect on dysfunctional audit behavior

2.3. Organizational Commitment and Dysfunctional Audit Behaviour

Halim (2016) explain that attitudinal commitment is a state in which the individual considers the extent of his personal values and goals, in accordance with the values and objectives of the organization, as well as the extent of his desire to maintain his membership in the organization. Baron and Greenberg (2000) an employee who has a high
commitment to the company will have a hard effort and will have better performance. Therefore, employees will have the soul to keep defending their organization, strive hard to improve achievement, and have a definite belief to help realize organizational goals.

Aranya & Ferris, (2014) states that regarding the behavior of auditors who have organizational commitment, it is inversely proportional if the lack or even absence of organizational commitment to auditors can cause regarding the behavior of auditors who have organizational commitment, inversely proportional if the lack or even absence of organizational commitment to auditors can cause dysfunctional audit behavior. Based on the statement above, it can be concluded that auditors with high organizational commitment will tend to avoid dysfunctional behavior, while auditors who do not have organizational commitment tend to engage in dysfunctional behavior. Such is the case with what is stated by Dysfunctional audit behavior. Based on the statement above, it can be concluded that auditors with high organizational commitment will tend to avoid dysfunctional behavior, while auditors who do not have organizational commitment tend to engage in dysfunctional behavior. Such is the case with what is stated by Aisyah et al. (2014) that the higher the commitment a person has to his agency, the lower the likelihood of conducting dysfunctional audit behavior but these findings are not in line with the findings Wibowo (2015).

H2: Organizational commitment has a negative effect on dysfunctional audit behavior

2.4. Turnover Intention and Dysfunctional Audit Behavior

Turnover intention in a general sense is an individual's desire to find another alternative job and leave the job (Chairunisa, 2010). Employee turnover is said to have a positive impact if the replacement of old employees is replaced with new competent employees, while it is said to have a negative impact if the old employees who leave are competent employees. In addition to the examples above, another impact that occurs if turnover intention is the increase in costs that must be incurred by the company, such as recruitment costs, selection and training costs (Sunarto, 2003). Dysfunctional in the audit process can occur because the auditor is not serious in doing his job because the intention to leave his job has been ingrained in him so that his work is not in accordance with applicable audit standards. Auditors when intending to make turnovers will decrease their fear of sanctions being expelled from their workplace if proven to have committed dysfunctional behavior, for example auditors. When conducting audits, auditors ignore applicable audit standards such as ignoring stages in the audit process. This can happen because auditors no longer care what impact happens to the continuity of their work at work. The stronger the intention to make a turnover, the greater the likelihood of deviant behavior appearing in the auditor. So it can be concluded that there is an intention to make a turnover (Anita et al., 2016; Basudewa & Merkusiwati 2015; and Hadi & Nirwanasari 2014). Turnover intention variable has a positive effect on dysfunctional audit behavior, while the results of the study Wibowo, (2015) and Husna, (2012).

Dysfunction in the audit process can occur because the auditor is not serious in carrying out his work because the intention to leave his job has been ingrained in him so
that his work is not in accordance with applicable audit standards. Auditors when intending
to make turnovers will decrease their fear of sanctions being expelled from their workplace
if proven to have committed dysfunctional behavior, for example auditors. When
conducting audits, auditors ignore applicable audit standards such as ignoring stages in the
audit process. This can happen because auditors no longer care what impact happens to the
continuity of their work at work. The stronger the intention to make a turnover, the greater
the likelihood of deviant behavior appearing in the auditor. So it can be concluded that the
intention to do auditor turnover tends to be even motivated to carry out dysfunctional
behavior (Anita et al., 2016; Basudewa & Merkusiwati 2015; and Hadi & Nirwanasari
2014). Turnover intention variable has a positive effect on dysfunctional audit behavior,
while the results of the study Wibowo, (2015) and Husna, (2012) inversely proportional.

\[ H_2: \text{Turnover intention has a positive effect on dysfunctional audit behavior} \]

2.5. Locus of Control and Dysfunctional Audit Behavior with Islamic Work Ethics
as a Moderating Variable

Anik & Arifuddin, (2003) states that ethics expressed in the form of sharia consist of the
Qur'an, Sunnah Hadith, Ijma, and Qiyas. Shari'ah ethics has a humanistic and rationalistic
nature. The teachings contained in the Qur'an such as the teachings of truth, justice,
honesty, cleanliness, respect for parents, hard work, and love of knowledge are nothing
contrary to humanistic and rational nature (Ridwan, 2013). There are several important
factors about the appreciation of Islamic work ethics that must be considered, namely the
attachment of individuals to themselves and the work they are responsible for, trying in a
halal way in all types of work with personal development and social relations, prohibited
from forcing (forcing) someone, means of production or animals in work, not knowing
work that disobeys Allah Subhana WaTa'ala such as working by selling or Processing
something forbidden such as liquor and as a recorder of usury, among the characteristics
of workers is strong and trustworthy, as well as professional (Fitria 2003 and Ridwan 2013).

The level of religiosity and attitudes of employees can be explained from the point of
view of personality theory, that the level of religiosity will be part of one's self-identity
(personality). Personality itself, especially the locus of control, in turn becomes an
important factor to determine behavior in the organization and employee work attitudes.
According to Furnham (1987) was found that individuals who tended to believe in the
Protestant work ethic had a higher locus of control. Islamic ethics is an ethic derived from
the Qur'an and hadith that emphasizes to always work hard and earnestly, because every
work we do, will be held accountable in the next day. Allah Subhana WaTa'ala said in the
Qur'an surah Al Insyiqaq verse 6, translation:

"O man, verily ye have worked earnestly toward your Lord, and surely ye shall meet him".

That is to say: man in this world whether he realizes it or not is on his way to his
God. and he could not help but go to his Lord to receive his vengeance for his bad and
good deeds.
Ridwan (2013) mentioned that, a Muslim with a deep appreciation of work ethics based on the demands of the Qur'an and Hadith, is expected to have a good locus of control or self-control in the face of pressure and disturbances against him. The same thing is reinforced by the findings Ayudiati (2010). Based on the description above, if it is associated with auditing, it can be concluded that an auditor who has an external locus of control if followed by a high level of religiosity when under pressure from outside himself tends not to manipulate solely to protect his existence in the organization, because they believe that God always supervises all the activities of His servants and God will not test his servants beyond his capacity. With the respect that everything will be accounted for, may an individual be able to suppress deviant behavior solely for his own benefit, will not commit deviant actions.

\( H_4: \) Islamic ethics weakens the effect of locus of control on dysfunctional audit behavior

2.6. Organization Commitment and Dysfunctional Audit Behavior with Islamic Work Ethics as a Moderating Variable

Islam teaches that its people have a very strong work ethic by always creating productivity and progressivity in various areas of life. The term used in the Quran and hadith for work is charity. The word charity means everything that someone does or does, whether it is khairon or salihan (good) or syarron or suan (bad/evil). The word salih is a predicate of charity or quality of work (work, quality effort). Therefore, every work is charity, and Islam directs everyone to do or do quality charity (work). According to Sirajuddin & Muhakko (2016) Islamic work ethics teaches that work is a virtue, making oneself a person who is responsible for his profession and doing his work with honesty and sincerity. Someone who has a high commitment to his profession will encourage someone to have a high commitment to the organization where he works. The higher one's commitment to the organization according to Aisyah et al. (2014) hence the lower the likelihood of performing dysfunctional audit behavior.

\( H_5: \) Islamic ethics strengthens the effect of organizational commitment on dysfunctional audit behavior

2.7. Turnover Intention and Dysfunctional Audit Behavior with Islamic Ethics as Moderation Variable

An auditor applies Islamic ethics in their work, they will be more able to control themselves to refrain from dysfunctional behavior by being more careful or conscientious when conducting the audit process. A Muslim is obliged to mandate which is to guard himself from anything that is not his right despite the opportunity to do so, without harming himself in front of others, and fulfilling his duty to others, even though there is an opportunity not to fulfill it without harming himself in front of others. Based on the explanation above, it can be concluded that someone who applies Islamic ethics in his life, that person will be trusted in his work, which is to do his job seriously, so we can say that the possibility of dysfunctional audit behavior is very small or even non-existent. Donnelly et al. (2003) stated that auditors who have a desire to change jobs are more likely to engage
in dysfunctional behavior due to decreased fear of conditions that might occur if the behavior is detected

\( H_6: \) Islamic ethics weaken the effect of turnover intention on dysfunctional audit behavior

Based on the description above, this research model explains the influence of locus of control, organizational commitment, turnover intention with Islamic work ethics as moderation on dysfunctional audit behavior. Based on the theoretical framework that has been developed, it can be simplified in the form of the model as follows:

![Conceptual Framework](image)

**Figure 1. Conceptual Framework**

### 3. Research Method

#### 3.1. Data and Sample

The sample of this study is a government examiner or auditor who works at the Makassar City Inspectorate. This research is quantitative research. This study used primary data in the form of answers given by respondents to questions contained in the questionnaire. The sampling technique in this study uses purposive sampling techniques with the criteria of auditors who have at least one year of work experience, so they have had time and experience to adapt and assess the performance and conditions of their work environment and auditors are Muslim. Data collection techniques in this study were carried out with questionnaire media. Each respondent is given a questionnaire to be answered according to the respondent's opinion measured by a Likert scale starting from one to five for each weight of the question. The number of questionnaires distributed at the Makassar City Inspectorate was 40 questionnaires.

#### 3.2. Variable Measurement

This study contains three variables. Independent, dependent, and moderation variables. The independent variable is locus of control, organizational commitment, and turnover intention, the moderation variable is Islamic ethics, and the dependent variable in this study is dysfunctional audit behavior. dysfunctional audit behavior is deviant behavior
carried out by auditors in the form of non-implementation of audit standards in the auditing process which can result in a decrease in audit quality either directly or indirectly, which leads to loss of trust in financial statement users in audit reports produced by auditors (Donnelly et al., 2003). This study will investigate three main types of dysfunctional audit behavior, namely; premature termination of audit procedures, non-reporting of audit execution time, and replacement of audit procedures with three question points for each indicator developed Donnelly et al., (2003).

According to Rotter (1966) locus of control is the degree to which individuals expect that the power or outcome of their behavior is determined by themselves or their personal character or more simply locus of control is the belief that the determinants of their own destiny are determined by themselves. An indicator to measure the locus of control variable is self-effort (internal), luck and relationships (external) developed by Donnelly et al. (2003); & Halim (2016).

Organizational commitment is a condition in which an individual has a strong desire to maintain himself in an organization, namely by taking full sides with the organization in which he is a member both physically and psychologically. Indicators used to measure organizational commitment are by measuring the level of strong trust and acceptance of the organization's goals and values, employee loyalty, which employees desire to maintain membership to continue to be part of the organization, and willingness to use earnest efforts on behalf of the organization developed by Ingarianti (2015).

Turnover intention is an individual behavior in the world of work, where the individual has the desire to leave the company where he works but has not yet reached the stage of realization of leaving his job. Turnover intention in a general sense is an individual's desire to find alternative jobs and leave work (Chairunisa, 2010). The indicator used to measure this variable is to measure the level of thinking about leaving, efforts to find alternative jobs, and the intention to leave the auditor developed by Halimah et al. (2016) and Mobley et al. (1978).

This study uses Islamic ethics as a moderation variable. Islamic ethics is an ethic based on the transcendental values of faith and knowledge or better known as Sharia. Islamic ethics is based on the authentic word of Allah SWT, namely the Qur'an and hadith which are examples from the life of the prophet Muhammad (PBUH), as well as ijma ulama and Qiyas who dedicate work as a virtue. Indicators to measure Islamic ethics use six indicators 1) Work is a virtue; 2) Cooperation and consultants in the work; 3) Work is a source of independence, personal development, personal honor, personal satisfaction, and personal fulfillment; 4) Social relations at work; 5) Work creativity; 6) Work and carrying out economic activity is an obligation developed by Fitria (2003) and Prajamukti (2015).

4. Results and Discussion

The subjects of this study are auditors who work at the Makassar City Inspectorate Office. The data used in the analysis was the result of distributing questionnaires to 40 auditors at the Makassar City Inspectorate Office. On November 25, 2020, questionnaires were distributed at the Makassar Inspectorate Office until December 12, 2020. In table 1 it can
be seen that the number of questionnaires returned from as many as 31 pieces or amounted to 71%. Questionnaires that did not return as many as 9 pieces or by 29%.

### Table 1. Questionnaire Distribution Data

<table>
<thead>
<tr>
<th>No</th>
<th>Information</th>
<th>Number of questionnaires</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Distributed questionnaires</td>
<td>40</td>
<td>100%</td>
</tr>
<tr>
<td>2</td>
<td>Unreturned questionnaires</td>
<td>9</td>
<td>29%</td>
</tr>
<tr>
<td>3</td>
<td>Returned questionnaires</td>
<td>31</td>
<td>71%</td>
</tr>
<tr>
<td></td>
<td>Questionnaires that can be processed</td>
<td>31</td>
<td>71%</td>
</tr>
</tbody>
</table>

Based on the general information found, respondents' demographic data includes the gender, age, and education of auditors. Demographic data from 31 respondents are presented in table 2. The classification of respondents by gender in table 2, namely there were 19 male respondents or 61.3% and 12 female respondents or 38.7%. The classification of respondents based on age in table 2, namely there were 21 respondents or 67.7% of respondents aged 31-40 years, 8 respondents or 25.8% of respondents aged 41-50 years, and 2 respondents or 6.5% of respondents aged >50 years. The classification of respondents based on final education in table 2, D3 respondents as many as 1 or 3.2%, S1 respondents as many as 19 or 61.3%, S2 as many as 11 respondents or 35.5%.

### Table 2. Respondent Demographics

<table>
<thead>
<tr>
<th>No</th>
<th>Classification</th>
<th>Information</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Gender</td>
<td>Male</td>
<td>19</td>
<td>61.3%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Woman</td>
<td>12</td>
<td>38.7%</td>
</tr>
<tr>
<td>2</td>
<td>Age</td>
<td>31-40 year</td>
<td>21</td>
<td>67.7%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>41-50 year</td>
<td>8</td>
<td>25.8%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>&gt;50 year</td>
<td>2</td>
<td>6.5%</td>
</tr>
<tr>
<td>3</td>
<td>Last Education</td>
<td>D3</td>
<td>1</td>
<td>3.2%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>S1</td>
<td>19</td>
<td>61.3%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>S2</td>
<td>11</td>
<td>35.5%</td>
</tr>
</tbody>
</table>

### Table 3. Validity Test for Locus of Control

<table>
<thead>
<tr>
<th>Item</th>
<th>Pearson Correlation</th>
</tr>
</thead>
<tbody>
<tr>
<td>How about self-effort, luck and relationships</td>
<td>0.623**</td>
</tr>
<tr>
<td>How strong belief and acceptance of the goals and values of the organization</td>
<td>0.482**</td>
</tr>
<tr>
<td>How to find alternative jobs</td>
<td>0.598**</td>
</tr>
<tr>
<td>How to change or replace audit procedures</td>
<td>0.716**</td>
</tr>
<tr>
<td>Whether work is a virtue</td>
<td>0.645**</td>
</tr>
<tr>
<td>How social relations at work</td>
<td>0.591**</td>
</tr>
</tbody>
</table>

**Sig < 1%**

The results of the validity and reliability test in table 3 show that all research variables get valid and reliable results. Table 4 also shows that all research variable instruments are reliable. Cronbach Alpha value > 0.60, this result shows that each research variable has a fairly good reliability.
Table 4. Result test Reliability

<table>
<thead>
<tr>
<th>No</th>
<th>Variable</th>
<th>Cronbach Alpha</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Locus of control (LC)</td>
<td>0.659</td>
<td>Reliable</td>
</tr>
<tr>
<td>2</td>
<td>Organizational Commitment (OK)</td>
<td>0.800</td>
<td>Reliable</td>
</tr>
<tr>
<td>3</td>
<td>Turnover Intention (TI)</td>
<td>0.642</td>
<td>Reliable</td>
</tr>
<tr>
<td>4</td>
<td>Dysfunctional Audit Behaviour (DAB)</td>
<td>0.741</td>
<td>Reliable</td>
</tr>
<tr>
<td>5</td>
<td>Islamic Ethics (IE)</td>
<td>0.913</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Table 6. Hypotheses Test Results

<table>
<thead>
<tr>
<th>Variable</th>
<th>Beta</th>
<th>T value</th>
<th>Sig</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>LC =&gt; DAB</td>
<td>0.084</td>
<td>0.579</td>
<td>0.568</td>
<td>H₁: Rejected</td>
</tr>
<tr>
<td>OK =&gt; DAB</td>
<td>-0.594</td>
<td>-4.717</td>
<td>0.000**</td>
<td>H₂: Accepted</td>
</tr>
<tr>
<td>TI =&gt; DAB</td>
<td>0.207</td>
<td>2.015</td>
<td>0.056</td>
<td>H₃: Rejected</td>
</tr>
<tr>
<td>LC*IE =&gt; DAB</td>
<td>-0.072</td>
<td>-0.633</td>
<td>0.533</td>
<td>H₄: Rejected</td>
</tr>
<tr>
<td>OK*IE =&gt; DAB</td>
<td>0.404</td>
<td>3.585</td>
<td>0.002**</td>
<td>H₅: Accepted</td>
</tr>
<tr>
<td>TI*IE =&gt; DAB</td>
<td>-0.019</td>
<td>-0.155</td>
<td>0.878</td>
<td>H₆: Rejected</td>
</tr>
</tbody>
</table>

**Sig<1%

The first hypothesis (H₁) proposed in this study is that external locus of control positively affects dysfunctional audit behaviour. Based on the results of the analysis shows that external locus of control affects dysfunctional audit behaviour. This means that the more dominant the external locus of control in an auditor at the Makassar City Inspectorate Office, the greater the acceptance of an auditor to dysfunctional audit behaviour. Auditors who have a high external locus of control tend to accept or perform dysfunctional behaviour in audit activities, this happens because auditors who have a dominant external locus of control believe that everything that happens is beyond their ability or it can be said that they believe that what happens to them is caused by factors outside of themselves such as luck, fate or destiny is entirely determined by outside forces himself (Basudewa and Merkusiwiati 2015).

The second hypothesis (H₂) proposed in this study is that organizational commitment has a negative effect on dysfunctional audit behaviour. Based on the results of the analysis shows that organizational commitment affects dysfunctional audit behaviour. This means that the higher the organizational committee of auditors in the Makassar City Inspectorate Office, the smaller the acceptance of an auditor to dysfunctional audit behaviour. This can happen because if an auditor has a strong organizational commitment, the auditor tends to try to maintain the good name of his profession and his workplace, namely by avoiding deviant behaviour that can damage the name of his profession and workplace, whereas when an auditor has a low organizational commitment tends to carry out dysfunctional behaviour, this happens because of the low acceptance of the auditor. This research is in line with the theory of attitudes and behaviour developed by Triandis (1980) which views that individual behaviour is determined by attitudes related to what individuals want to do. An auditor with high organizational commitment tends to avoid deviant behaviour in auditing, this is because the auditor always tries to maintain the good name of the company.
The third hypothesis (H₃) proposed in this study is that turnover intention has a positive effect on dysfunctional audit behaviour. Based on the results of the analysis, it shows that turnover intention has no effect on dysfunctional audit behaviour. This means that auditors at the Makassar City Inspectorate Office who have a high turnover intention rate will not affect dysfunctional audit behaviour on auditors. This means that auditors working in the inspectorate office have a low turnover rate, which means that dysfunctional auditing behaviour is less likely due to the loss of fear of being removed from work if dysfunctional behaviour is detected. Anita et al. (2016) stated that seeing the job competition is very high and the number of jobs that can only accommodate some applicants makes auditors think again about conducting dysfunctional audit behaviour. This happens because if the auditor is caught doing dysfunctional behaviour, the auditor has a high potential to lose his job and fixed income.

The fourth hypothesis (H₄) proposed in this study is that Islamic ethics weakens the relationship between locus of control and dysfunctional audit behavior. Based on the results of the analysis, it appears that Islamic work ethics cannot weaken the relationship between the locus of control and dysfunctional audit behavior, but Islamic ethics affect dysfunctional audit behavior. This is due to the phenomenon that occurs when auditors with an external locus of control tend to do everything possible so as not to lose their jobs. Auditors when subjected to great obedience pressure from superiors tend to behave in a deviant manner thereby ignoring ethics and professionalism (Sofiani and Tjondro, 2014).

The fifth hypothesis (H₅) proposed in this study is that Islamic Ethics strengthens the relationship between organizational commitment to dysfunctional audit behaviour. Based on the results of the analysis shows that Islamic work ethics can strengthen the relationship between organizational commitment to dysfunctional audit behaviour. This shows that the higher the understanding of an auditor at the Makassar City Inspectorate Office on Islamic ethics, the higher a person's rejection of dysfunctional audit behaviour. This can be interpreted that an auditor in the Makassar City Inspectorate who is loyal to the organization where he works tends to avoid dysfunctional behaviour which can threaten the good name of his organization, plus when the auditor understands the concept of Islamic ethics which teaches that work is a virtue, makes oneself a person who is responsible for his profession and does his job with a shock attitude. Islamic ethics weakens the relationship between turnover intention and dysfunctional audit behaviour (Donnelly et al., 2003).

The sixth hypothesis (H₆) proposed in this study is that Islamic ethics weakens the relationship between turnover intention and dysfunctional audit behaviour. Based on the results of the analysis shows that Islamic work ethics cannot weaken the relationship between turnover intention and dysfunctional audit behaviour, but Islamic ethics affect dysfunctional audit behaviour. This means that neither high nor low understanding of an auditor in the Makassar City Inspectorate Office towards Islamic ethics will be able to reduce the acceptance rate of dysfunctional audit behaviour auditor in the Makassar City Inspectorate caused by the turnover rate of auditors in the Makassar City Inspectorate. When auditors have high turnover intention when accompanied by an understanding of
Islamic ethics, auditors tend to reject dysfunctional audits, but the results of this study show that Islamic ethics cannot moderate the relationship of turnover intention to dysfunctional audit behaviour. Because seeing job competition is very high and the number of jobs that can only accommodate some applicants makes auditors think again about doing dysfunctional audit behaviour. This happens because if the auditor is caught doing dysfunctional behaviour, the auditor has a high potential to lose his job and fixed income so that a low or high understanding of an auditor of Islamic ethics will not affect the level of auditor acceptance of dysfunctional audit behaviour (Medina and Challen 2019).

5. Conclusions, Limitations, and Suggestions

The results showed that locus of control and turnover intention did not affect dysfunctional audit behaviour. The organizational commitment has a negative impact on dysfunctional audit behaviour. In addition, this study shows that Islamic ethics moderations organizational commitment to auditors 'dysfunctional audit behaviour and Islamic ethics cannot moderate locus of control and turnover intention on auditors' dysfunctional audit behaviour. Limitations in this study namely: In obtaining research data, it is expected not only to be done through the distribution of questionnaires but also to be obtained directly through interviews and surveys with respondents so that researchers can obtain more real data and better describe the actual situation. This study cannot be generalized to all auditors in general because the respondents in this study were only auditors working at the Makassar City Inspectorate. Data collection techniques in the form of questionnaires are hampered by the COVID-19 pandemic, making it difficult to meet directly with respondents.

Based on the results of analysis, discussion, and conclusions The implications of the research that has been done, which are expressed in the form of suggestions given through research results in order to get better results, namely: First, for auditors, it is expected that the results of this study can have an impact on improving audit quality. Although faced with various pressures, auditors must be able to fight dysfunctional behavior that can reduce audit quality. Second, for further researchers, it is recommended to expand the object of research. In addition, it is recommended for further researchers to develop this research by examining other factors that are more influential on dysfunctional audit behavior.

References


