
Interactions between Personal Characteristics and Audit Behavior: A Moderating Role of Organizational Commitment



Hendro LUKMAN

Faculty of Economics, University of Tarumanagara, Indonesia. Email:
hendrol@fe.untar.ac.id

ABSTRACT

Pressure of work, especially for an external auditor can lead to dysfunctional behavior. If dysfunctional behavior happen to employees, it could cause some damages to the company. This also applies to auditors who working in the public accounting firm. Auditors could have had dysfunctional behavior because of work or external factors as well as their own personal factors. Dysfunctional audit behavior may cause a decline in the quality of the audit results. Declining in the quality of audit result, can be harm for the user and other stakeholders. Based on that phenomenon, the aim of this study is to see whether there is influence of personal characteristic that consists of Intelligent Quotient (IQ), Emotion Quotient (EQ) and Spiritual Quotient (SQ) with the moderating role of organization commitment. The sample size is 100 respondents and data processed using Partial Least Squares (PLS). The results show that the personal characteristic does not affect on dysfunctional audit behavior and organization commitment as moderating variable does not strengthen or weaken the influence of personal characteristic of the audit dysfunctional behavior.

JEL Classifications, D23; L84; M42.

Keywords: Personal Characteristic; Organizational Commitment; Dysfunctional Audit Behavior.

1. INTRODUCTION

The role of the auditor in conducting an audit of the client's financial statements is crucial to obtain evidence in order to give a proper opinion. Atmadja et al., (2014) states that the accounting profession hiup in a business environment where its presence from time to time increase is needed in the business community. Auditor is an independent third party role in the provision of information in the form of an assessment of the fairness of the financial statements of the company stated in the audit opinion. According to Alkautsar (2014), the main purpose of financial statements is to provide assurance to users that the company's financial statements can be relied upon and in accordance with established criteria" This information is needed for both internal (management) and external companies want results high quality audits that the parties associated with the company have more confidence than the reliability of financial statements. Auditor as a service provider of assurance required to comply with auditing standards and use knowledge, expertise, skills, and professional behavior.

In relation to professional attitude, charactristic auditor plays an important role in addition it has the technical knowledge. Decisions taken auditors should be based on facts, evidence, and understanding of professional ethics that they have. However, sometimes users of financial statements would doubt auditor's audit opinion given because of the possibility of deviant behavior of the auditor (audit dysfunctional behavior) which is an element of personality auditor in the performance of its duties. According to Kelley and Margheim (1990), personality qualities will be reflected in the professional attitude in the act of a professional public accountants. He expresses the condition to avoid had seen the occurrence of dysfunctional audit behavior. Dysfunctional audit behavior may be ocured from environmental control system, and can be an impact on the quality of audits, both directly and indirectly (Paino et al., 2012). Donnelly et al., (2003) stated that ehaviors which directly impact on the quality of the audit including the premature signing-off of audit trails without completing the procedure (Outley and Pierce 1995), gathering of insufficient evidential materials, processing inaccuracy, and the omission of the audit steps (Margheim and Pany 1986). Underreporting of audit time has also been shown to have an indirect impact on audit quality (Kelley and Margheim, 1990). This is in line with the Public Oversight Board report AICPA (2000) in Donnelly et al., (2003) which states of the survey on the Big Six (the six largest accounting firms in the world) showed that 89% of respondents had received some form of behavior can reduce the quality of the audit (eg premature sign-off) and the estimated time of the audit were not reported is equivalent to approximately 12.2% of the time the audit was recorded accurately (Outley and Pierce 1995).

Also it happened to occur at all levels of auditor in 2007 that confirmed the existence of Dysfunctional Auditor Behaviour in practice in Malaysian. A total of 57 percent of respondents admitted to engaging in some form of DAB such as premature sign-off, and 72 per cent of respondents admitted to engaging "at least sometimes" in one or more of the specified Behaviours (Paino et al., 2012), Outley and Pierce (1996), Smith and Hall (2008) in Alkautsar (2014) states that the deviations in the behavior of the assignment has Become a serious problem.

Dysfunctional audit behavior may occur due to personal characteristics of auditors consisting of intelligences (Intellectual Quotient, Emotional Quotient, and Spiritual Quotient). The characteristic of a person is determined by attitudes that exist within themselves. Attitudes or emotions (emotional quotient) which are one of the elements of soft skills and play an important role for an external auditor in (1) performing the audit assignment for the financial statements beginning from the phase of exploration deals engagement work, (2) evaluating the risks and internal control client, (3) making the program work, (4) testing audit reports in addition to their ability to do analysis through reasons (Intellectual Quotient). In addition to the emotional and intellectual one's own auditor, the auditor also requires a characteristic related to the spiritual, which is aware of what needs to be done in the audit process is a noble task given by himself so trying to not do work that can harm themselves and others. According to Atmadja et al. (2014), conventional intelligence (IQ), emotional intelligence (EQ) and spiritual intelligence (SQ) which is often called ESQ (Emotional Spiritual Quotient) positive influence on dysfunctional audit behavior, which means that the ESQ increasingly accepted high likelihood of dysfunctional audit behavior "Irregularities and spiritual attitude is actually a strong personal foundation in performing the audit work.

The recruitment process that occurs in every company is more reliant and pressure the intellectual ability (Intellectual Quotient) to prospective employees, while emotions (emotional quotient) is only a small part which is carried out in the recruitment process. Although the tests related to emotion quotient done, both by using various means of psychological test, but the person's behavior is difficult to determine using test equipment and performed the test time is relatively short, the problem is attitude candidates can be controlled by himself at the time the test took place, so it does not get optimal results. Success in work and life depends more on the basic cognitive abilities typically that measured by IQ tests and related measures but it also depends on a number of personal qualities that involve the perception, understanding, and regulation of emotion. The enormous recognition on emotional quotient (EQ) from academicians, practitioners, business leaders and psychologists shows its importance in the Human Resources Department.

Moreover, for the examination of his spiritual aspect, it is very difficult to do testing at the time of recruitment, which generally takes place with a relatively short time. Because of this, managers need to understand how the role of the third element of this intelligences auditor can make a potentially dysfunctional behavior that could harm the firm in the medium term and long term. However, every human in the organization should develop elements of cognitive and non-cognitive them as improvement in the level of individuals the knowledge, skills, attitudes, self-management, anger control, stress handling, conflict management and communication skills. In addition, the organization requires organization commitment to prevent things that are undesirable or harmful or produce audit reports that are not lacking in quality or that would impact on the organization in the long term. Organization Commitment may include the development of human resources available and implement a code of ethics that is acceptable and in accordance with the provisions of the code of ethics and a commitment from management. Some actions that can be taken to reduce the possibility of Dysfunctional Behavior by MacKenzie et al., (2011) which is focused on the development of employee awareness and skills in the areas of attitude, obey ethical, proactive attitude, and risk and ethical assurance. A variety of interventions development Human Resources (HR) department can be used to develop individual attitudes, behaviors, and skills to minimize the occurrence of dysfunctional behavior.

2. LITERATURE REVIEW

Attribution theories according to Malle (2003) are asking that "Are theories more specific attributed phenomenon?". Unfortunately, the term attribution is quite ambiguous. According to one common meaning, forming an attribution is giving an explanation (especially of behavior); according to another common meaning, forming an attribution is making a dispositional (trait) inference from behavior. Moreover, reconstruction attribution is a process that generates inferences of the relatively invariant qualities of things from the characteristic variance patterns they cause in their media. Perceivers faced with sensory information thus experience perceptual objects as "out there" because they attribute the sensory data to their underlying cause in the world. Malle (2011) also proposed that the process of attribution involved in person perception as well, but he recognized that person

perception is more complex than object perception. He emphasizes two distinguishing features of the person perception.

The first is in the social domain, variance Refers to the agent's stream of ongoing behavior and invariance Refers to the inferred perceptions, intentions, motives, traits, and sentiments. Attribution theory to explain the process of how to determine the cause or motive of the person's behavior theory is directed to develop a description of the ways we judge people differently, depending on what meaning we attribute to a specific behavior. This theory refers to how someone explain the causes of the behavior of others or himself (Luthans, 1998), which determined whether from internal or external it will show its influence on individual behavior. The cause of such behavior in social perception known as dispositional attributions and situational attributions (Pujaningrum and Sabeni, 2012). Dispositional attributions or internal causes refers to aspects of individual behavior, something within oneself as a personal nature, self-perception, ability, motivation. Situational attributions or external cause refers to the environment that affect behavior, such as social conditions, social values, and perceptions.

Determination attribution cause whether individual or situation is influenced by three factors, namely consensus: the behavior shown if everyone were in the same situation responds in the same way, distinctiveness: the behavior shown individuals differently in different situations, and consistency: the same behavior in a person's actions from time to time (consistent). Dysfunctional Audit Behavior, defining deviant behavior as an action that deviates from the norms prevailing in a social system and lead the efforts of those in charge of the system to correct deviant behavior. This behavior is a form of reaction to the environment or control system (Outley and Pierce, 1995). Excessive control system will cause conflict and leads to dysfunctional behavior. Donnelly et al., (2003) states that the attitude of auditors who received dysfunctional behavior is an indicator of the actual dysfunctional behavior. This behavior can affect the quality of audits, both directly and indirectly. Behaviors that have a direct impact include premature sign-off (a state that shows auditor to stop one or several steps in the audit program so that one or more audit procedures are not fitted), gathering insufficient evidential materials (materials related to not collect sufficient evidence regarding material things), and altering or replacing audit procedures (replacement of audit procedures set out in the audit field). While behaviors that can affect audit quality is indirectly under-reporting of audit time (time occurs when the auditor reports to the total audit time period that is shorter than the normal time. "The concept of dysfunctional organizational behavior yields a multitude of descriptors. The effect of dysfunctional behaviors such as deviant behavior, counterproductive work behavior, reduced organizational commitment and lower levels of performance and output" (MacKenzie et al., 2011).

Intellectual Quotients is a skill ability or concept of cognitive intelligence. "Intellectual Quotient is a multitude consists of dari some factors. Nature and nurture work together in determining human intelligence. Even though the genetic susceptibility plays a crucial role on the IQ of the individual, various modifiable environmental factors like education, premature birth, nutrition, pollution, drug and alcohol abuse, mental illnesses, and diseases can have an influence on an individual's IQ". Intelligence Quotient (IQ) "is a person's intelligence that brought since born and are the effect of education and experience. Also based on Atmadja et al., (2014), IQ is the ability required to perform the mental activities and elements contained in IQ are: numerical intelligence, verbal comprehension, perceptual speed, inductive reasoning, deductive reasoning, visualization space and memory.

Emotional Quotient is the emotional control that is completely determined by individual performance. Emotional Quotient identified as a critical factor in the performance and successful individuals in various perman in his professional career and has become an important pertimbangan planning resource planning, job profiling, recruitment interviewing and selection, training and executive development. According to Atmadja et al., (2014), Emotional Quotient (EQ) which further explore the problem of smart people who do not success in business and in personal life. In a practical context, to form individual who has a perfect ESQ, the existence of EQ (emotional intelligence) become one aspect that have very important contents to give synergy between each other with other intelligence context. On the other side, accounting is a challenging profession that requires skills and knowledge the same with experience. Auditing requires its members to make an objective assessment and judgment. The performance and judgment of the individual auditor was particularly influenced by the work environment such as time pressures audit, audit and accountability structures. Budget time will affect the audit dysfunctional behavior among aitor such as lowering the quality of the behavior and under time report.

Spiritual intelligence is the ability to construct meaning through intuitively seeing interconnectedness between life-world experience and the inner spheres of the individual psyche (Howard et al., 2009). Based on Atmadja et al., (2014), spiritual intelligence, known as Spiritual Quotient (SQ) is an ability that as a respected person. Indications of this spiritual intelligence is including ability to have value of live and have meaningful, self-

awareness, flexible and adaptive, as well as the tendency to seek fundamental answers over life situations, and others. They also stated that the SQ associated with divinity or religious issues. Human intelligence realized because of the impulse of conscience that comes from God with the elements of God natures or God-Spot, making man has personal resilience and social resilience in realizing human success. Spiritual Quotient by secular thinking has not been able to provide a comprehensive meaning to humans.

Organization Commitment consists of acceptance and confidence in the values, willingness to exert effort to meet organizational goals, and a strong desire to keep working in the organization. Organizational commitment as a psychological aspect state that binds individuals to the organization, and organizational commitment as an attachment, emotional and functional will affect the effectiveness and excellent.

3. METHODOLOGY

Variables used in this study are Intellectual Quotient (IQ), Emotion Quotient (EQ), Spiritual Quotient (SQ) as independent variables, and Organization Commitment (OC) as moderating variable. Path analysis has been used with this respect. Prior to the path analysis, tests for validity and reliability have also been done which are required for the robustness of results (Katircioglu et al., 2011a; 2011b; 2011c; 2012). Sample of this study is from auditors in Jakarta who work in public accounting firms which are listed in the Certified Public Accountant of Indonesia (IAPI) with zero – to ten years' experience. The method of sampling is non-probability sampling; i.e. each element of the population does not have equal opportunity of being selected as a sample. The operational variables in the study are:

1. Intellectual Quotient: According to Ghorbanpour et al. (2014), dysfunctional behavior occurs when people assume themselves less capable to achieve optimal results through their individual efforts. Thus, the first hypothesis is proposing as follow:

H1: Intelligence Quotient will positively impact on Dysfunctional Audit Behavior.

2. Emotion Quotient: Conventional Intelligence (IQ), Emotional Intelligence (EQ) and Spiritual Intelligence (SQ) is often called ESQ (Emotional Spiritual Quotient) positive influence on the acceptance of dysfunctional audit behavior, that means the higher ESQ, the more acceptance of dysfunctional audit behavior. Based on this definition, the below hypotheses are presenting:

H2: Emotion Quotient will positively impact on Dysfunctional Audit Behavior.

H3: Spiritual Quotient will positively impact on Dysfunctional Audit Behavior.

3. Organization Commitment: According to Alkautsar (2014), the organization commitment to the audit profession to dysfunctional behavior showed significant results. The last hypothesis is proposing as follow:

H4: Organization Commitment will positively impact on Dysfunctional Audit Behavior.

The equations for testing the above hypotheses are the presented below:

$$Y_{PC} = a + b_1X_1 + b_2X_2 + b_3X_3 + \epsilon \quad (1)$$

$$Y_{PC} = a + b_4X_4 \quad (2)$$

$$Y_{DAB} = a + b_{PC}X_{PC} + b_4X_4 \quad (3)$$

where:

Y_{PC} / X_{PC} = Personnel Characteristic; Y_{DAB} = Dysfunction Audit Behavior; a = Intercept or constant

b_1, b_2, b_3, b_4 = Regression Coefficient; X_1 = Intellectual Quotient (IQ); X_2 = Emotion Quotient (EQ)

X_3 = Spiritual Quotient (SQ); ϵ = error/

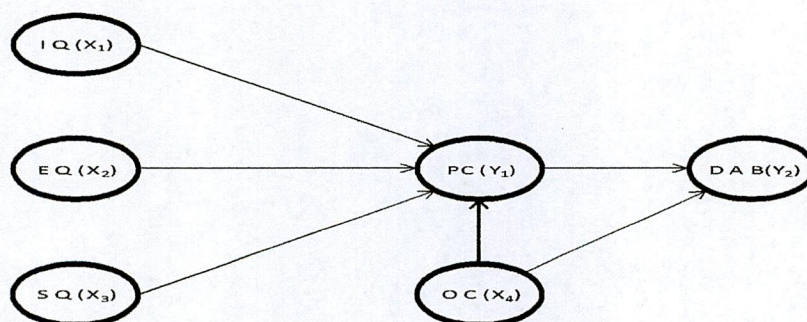


Figure 1.
The Conceptual Framework

According to the literature and hypotheses that mentioned above, the conceptual model of this study is presenting in Figure 1. Testing the hypotheses are explaining by details in the following chapter.

4. RESULTS AND DISCUSSION

The questionnaire was distributed to staff members in 11 public accounting firms in Jakarta which were spread by random to the big 4 and non big 4 of public account firms. Sample size in this study is a total of 120 questionnaires. Questionnaires to be successfully processed was 100 questionnaires with demography of respondents as follows:

Table 1. Data Demography Respondents

No.	Descriptions	Total	%
1. Gender	Man	39	39%
	Female	61	61%
2. Age	Less than 25 year old	79	79%
	25-30 year old	16	16%
	31-40 year old	4	4%
	More than 40 tahun	1	1%
3. The Last Education	Diploma (Vocatinal)	1	1%
	Bachelor	94	94%
	Master	5	5%
4. Title	Junior auditor (associate)	66	66%
	Senior auditor	22	22%
	Supervisor (asisten manajer)	7	7%
	Manager / senior manajer	5	5%
5. Lenght of Service	Less than 3 year	84	84%
	3-6 year	12	12%
	6-10 year	4	4%

Sources: Data primer – questionnaires' respondent

Before doing process further, data should be tested with the validity. The objective of this test is to see whether the data valid for further processing or not. From the results of data processing by using PLS is as follows:

The variables are declared valid if the number of relationship between the variables of one another have smaller numbers than the variable relationship with the variable itself. Eg relationships with DAB to DAB is 0.78103, however DAB relationship with EQ figure of 0.20346 (less than with DBA-DBA = 0.78103), IQ to DAB is of 0.10677, OC to DAB is -0.18732, PC to DAB is -.017926, and SQ to DAB is 0.01080. From this row, all variables that have relationship with DAB are smaller than relationship between DAB to DAB.

Table 2. Results of Validity Test

Descriptions	DAB (Y ₂)	EQ (X ₂)	IQ (X ₁)	OC (X ₄)	PC (Y ₁)	SQ (X ₃)
Dysfunctional Audit Behavior - DAB (Y ₂)	0.78103					
Emotion Quotient - EQ (X ₂)	0.20346	0.75419				
Intellectual Quotient -IQ (X ₁)	0.10677	0.27553	0.80854			
Organizational Commitment - OC (X ₄)	-0.18732	-0.0591	-0.3675	0.75387		
Personal Characteristic - PC (Y ₁)	-0.17926	-0.0887	0.13145	-0.14960	0.73413	
Spiritual Quotient- SQ (X ₃)	0.01080	0.03571	0.20865	-0.06414	0.13365	0.8472

From the table above, it can be seen that these figures indicate that the data being processed were valid, so that the all data were valid to continue to next process. This is due to the fact that validity coefficients in Table 2 are higher than 0.70 (Arasli et al., 2005a; 2005b; 2008).

The next test is the test of reliability. This test is used to see whether reliable data processed for further processing. The results of reliability and R² test that processed by using PLS.

Table 3. Results of Reliability Test and R²

Descriptions	AVE	Composite Reliability	R Square	Cronbachs Alpha
Intellectual Quotient -IQ (X ₁)	0.653738	0.840242		0.732161
Emotion Quotient - EQ (X ₂)	0.56881	0.795825		0.623169
Spiritual Quotient- SQ (X ₃)	0.71774	0.883177		0.82469
Personal Characteristic - PC (Y ₁)	0.538952	0.853031	0.056254	0.79135
Organizational Commitment - OC (X ₄)	0.568321	0.839663		0.755377
Dysfunctional Audit Behavior - DAB (Y ₂)	0.610001	0.737666	0.079039	0.526082

From the above table, the variables Intellectual Quotient - IQ (X₁), Emotion Quotient - EQ (X₂), Spiritual Quotient - SQ (X₃) and the Organization Commitment - OC (X₄) have value Cronbach's Alpha > 0.60, which means the data are processed of these variables showed reliable for next processing. Also in Table 3 shows the value of R² for Personal Characteristic - PC (Y₁) of 0.056254 or 5.6254% can be explained by IQ (X₁), EQ (X₂) and SQ (X₃) and 94.37% is explained with other variables. While R² for Dysfunctional Audit Behavior - DAB (Y₂) amounted to 0.079039 or 7.9039% can be explained by the variable PC (Y₁) and OC (X₄), and 92.097 % will be explained by others variables. The Path Analysis results from 100 respondents show the coefficients and path results as follows:

Table 4. Result of Path Analysis

Descriptions	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (O/STERR)
IQ -> Personal Characteristic	0.102	0.142	0.168	0.168	0.608
EQ -> Personal Characteristic	-0.128	-0.140	0.157	0.157	0.811
SQ -> Personal Characteristic	0.110	0.116	0.125	0.125	0.876
Organizational Commitment -> Personal Characteristic	-0.112	-0.102	0.140	0.140	0.805
Organizational Commitment -> Dysfunctional Audit Behavior	-0.219	-0.211	0.155	0.155	1.416
Personal Characteristic -> Dysfunctional Audit Behavior	-0.212	-0.217	0.144	0.144	1.477

Figure 2 shows that IQ, EQ, SQ do affecting to form of the personal characteristics of accountants (t-test above 0:05) and the low coefficient, even EQ has a negative coefficient to personal characteristic. Personal Characteristic does not have effect to Dysfunctional Audit Behavior (t-test is 1.477, is more than 0.05) and the coefficient is negative(-0.212).

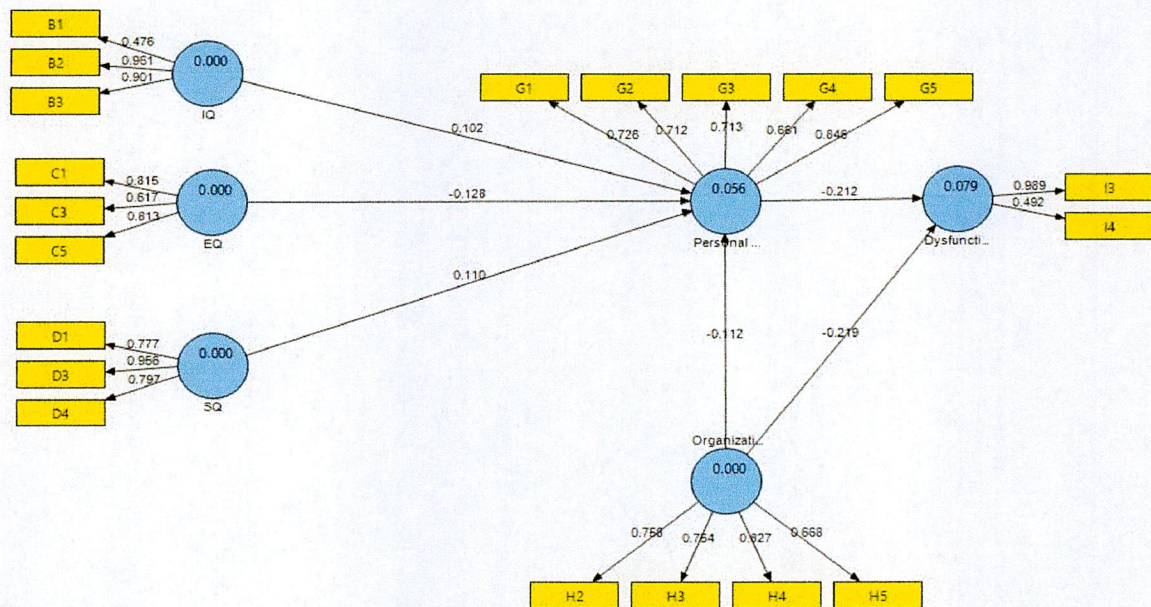


Figure 2. Path Analysis

Commitment Organization also showed no influence toward the personal characteristic (t-test is 0.805) and the coefficient is negative (-0.112), and Personal Characteristic has no influence to Dysfunctional Audit Behavior (t-test is 1.477). Hence, Organization Commitment as moderating do not strengthen or weaken Personal Characteristic to Dysfunctional Audit Behavior.

5. CONCLUSION

The aim of this study is to see whether personal characteristics that consist of Intelligent Quotient (IQ), Emotion Quotient (EQ) and Spiritual Quotient (SQ) have moderating roles for organization commitment. Based on the data samples obtained from the auditor who works in Jakarta, showed that personal characteristic has no influence on the auditor to perform an dysfunctional audit behavior. Organization commitment which is a moderating variable, also did not to strengthen or weaken personal characteristic of the dysfunctional audit behavior, this study also showed that the organization commitment also does not affect the dysfunctional audit behavior. This condition is somewhat different from other researcher the possibility of difference is the sampling time. Time sampling is done during low season, so it felt less stress on the job at the time of sampling. It also causes the difference is large or small firm, good governance of the firm, as well as the audit work pressure or the pressure of time in the completion of the audit.

REFERENCES

Alkautsar, M. (2014), Locus of Control, Commitment Profesional and Dysfunctional Audit Behaviour, International Journal of Humanities and Management Sciences (IJHMS), Volume 2, Issue 1.

Arasli, H., Smadi, S.M. & Katircioglu, S. (2005a), Customer Service Quality in the Greek Cypriot Banking Industry, Managing Service Quality, 15 (1): 41-56.

Arasli, H., Katircioglu, S. and Smadi, S.M. (2005b), Service Quality in Commercial Banking: Empirical Evidence from Turkish and Greek Speaking Areas of Cyprus, *International Journal of Bank Marketing*, 23 (7): 508-526.

Arasli, H., Ekiz, E. & Katircioglu, S. (2008), Gearing Service Quality into Public and Private Hospitals in Small Islands: Empirical Evidence from North Cyprus, *International Journal of Health Care Quality Assurance*, 21 (1): 8-23.

Atmadja, A. T. and Saputra, S. & Komang, A. K. (2014), The Effect of Emotional Spiritual Quotient (ESQ) to Ethical Behavior in Accounting Profession With Tri Hita Karana Culture's as A Moderating Variable, *Research Journal of Finance and Accounting*, Vol.5, No.7.

Donnelly, D., Donnelly, P., Quirin, J. & O'Bryan, D. (2003), Attitudes Toward Dysfunctional Audit Behavior: The Effects Of Locus Of Control, Organizational Commitment, and Position, *The Journal of Applied Business Research*, Volume 19, Number 1.

Ghorbanpour, Z., Dehnavi, H. D., and Heyrani, F. (2014), Examination of Auditor Acceptance of Dysfunctional Behavior Using a Heuristic Model, *International Journal of Academic Research in Accounting, Finance and Management Sciences*, Vol. 4, No.1, pp. 41-51.

Howard, B., Mudiwa, B., Guramatunhu, H. P. and White, S. R. (2009), Spiritual Intelligence and Transformational Leadership: A New Theoretical Framework, *Journal of Curriculum and Instruction (JoCI)*, Volume 3, Number 2.

Katircioglu, S., Unlucan, D., and Dalci, I. (2011a), Factors Affecting University Students' Choice of Travel Agencies: The Case of North Cyprus, *Asian Journal of Tourism and Hospitality Research*, 4 (1), 31-40.

Katircioglu, S., Fethi, S., Unlucan, D., and Dalci, I. (2011b), Bank Selection Factors in the Banking Industry: An Empirical Investigation from Potential Customers in Northern Cyprus, *Acta Oeconomica*, 61 (1): 77-89.

Katircioglu, S., Tumer, M., and Kilinc, C. (2011c), Bank Selection Criteria in the Banking Industry: An Empirical Investigation from Customers in the Romanian Cities, *African Journal of Business Management*, 5 (14): 5551-5558.

Katircioglu, S., Mehtap-Smadi, S., Kilinc, C., and Unlucan, D. (2012), Service Quality and University Students' Satisfaction on the Travel Agencies: An Empirical Investigation from Northern Cyprus, *International Journal of Quality and Service Sciences*, 4 (3): 299-311.

Kelley, T. and Margheim, L. (1990), The Impact of Time Budget Pressure, Personality and Leadership Variabel on Dysfunctional Behavior, *Auditing: A Journal of Practice and Theory*, Vol 9. No. 2, pp. 21-41.

Luthans, F. (1988), Successful vs. Effective Real Managers, *The Academy of Management Executive* (1987), Published by: Academy of Management, Vol. 2, No. 2, pp. 127-132.

MacKenzie, C., Garavan, T. N., and Carbery, R. (2011), Understanding and Preventing Dysfunctional Behavior in Organizations: Conceptualizing the Contribution of Human Resource Development, *Human Resource Development Review*, 10(4), pp. 346 -380.

Malle, B. F. (2011), Attribution Theories: How People Make Sense of Behavior, *Theories in Social Psychology*, edited by Derek Chadee, Blackwell Publishing Ltd, pp. 72-95.

Malle, B. F. (2003), Attributions as Behavior Explanations: Toward a New Theory, Unpublished manuscript, University of Oregon, Copyright by Bertram F. Malle.

Outley, D., and B. Pierce, (1995), The Control Problem in Public Accounting Firms: An Empirical Study of The Impact of Leadership Style, *Accounting, Organizations, and Society*, No.20, pp. 405-420.

Outley, D. T., & Pierce, B. J. (1996), Auditor time budget pressure: consequences and antecedents, *Accounting, Auditing & Accountability Journal*, 9(1), pp. 31-58.

Paino, H., Smith, M., and Zubaidah, I. (2012), Auditor acceptance of dysfunctional behaviour An explanatory model using individual factors, *Journal of Applied Accounting Research*, Vol 13, No. 1, pp. 37-55.

Pujaningrum, I. and Sabeni, A. (2012), Analysis of Factors Affecting the Auditor's Acceptance Rate for Behavioral Behavior in Audit (Empirical Study at Public Accounting Firm in Semarang), *Diponegoro Journal of Accounting*.