

Religious Control Moderates the Influence of Locus of Control and Organizational Commitment on Dysfunctional Audit Behavior

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ABSTRACT

This study aims to determine the effect of locus of control and organizational commitment on dysfunctional audit behavior with religious control as a moderation variable. The research method used is a quantitative method. The population in this study is that all auditors who work at the Pekanbaru City Public Accounting Firm and their samples are auditors at the Pekanbaru City Public Accounting Firm. The sampling technique in this study uses saturated sampling or often called total sampling (census). The data source used is the main / primary data obtained directly from the questions / statements (questionnaires) distributed to respondents. The data analysis method conducted in this study uses the Partial Least Square (PLS) method to test the three hypotheses proposed in this study. Each hypothesis will be analyzed using SmartPLS 4.1 software to test the relationship between variables. The results of this study indicate that the locus of control has no effect on dysfunctional audit behavior, while organizational commitment influences dysfunctional audit behavior and religious control is proven to be able to moderate the relationship between locus of control and dysfunctional audit behavior, but religious control is not able to moderate the relationship of organizational commitment to behavior dysfunctional audit.

INTRODUCTION

In the current era of business reform, the role of auditors has become very important in maintaining finances, transparency and accountability in the management of client funds and assets. Auditors are not only responsible for monitoring and checking figures, but also have a great moral responsibility to maintain a professional attitude and avoid behavior that deviates from applicable audit norms. However, audit practice still faces various challenges, including



dysfunctional behavior such as changing audit procedures, premature termination of the audit process, and a lack of in-depth research into the suitability of accounting treatments applied by clients.

Various cases of audit violations have reflected the importance of compliance with established audit standards. For example, the case of Wanaartha Life and PT. Hanson International Tbk demonstrated serious violations that had an impact on public trust in the auditor profession. The Financial Services Authority (OJK) even imposed heavy sanctions on a number of public accountants who were involved in inappropriate audit practices (Pernita Hestin Untari, 2023). Decision of the Management Board of the Indonesian Association of Public Accountants (IAPI) Number 4 of 2018 aims to provide guidelines regarding audit quality indicators in Public Accounting Firms, in order to increase the credibility and reliability of audited financial reports.

Apart from that, personal factors such as locus of control and organizational commitment also influence dysfunctional audit behavior. According to Wahyudi (2013), locus of control describes the extent to which individuals feel they have control over the results of their work. Meanwhile, organizational commitment includes identification, involvement, and loyalty to organizational goals. Based on research results from Widhiaswari, Putra, and Damayanti (2021), there is an influence between the relationship between locus of control and dysfunctional audit behavior. Auditors with an internal locus of control tend to reduce dysfunctional behavior, while an external locus of control. Research by Yessie (2021), Lusiana and Challen (2019), Hermawan (2020) reveals that there is an influence between organizational commitment and dysfunctional audit behavior. Meanwhile, research by Febrina, Irwanto & Ghazi (2023) states that religious control does not moderate the relationship between locus of control and dysfunctional audit behavior, indicating that spiritual values can help auditors avoid unethical actions.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

A. Literature Review

1. Attribution Theory

Attribution Theory, which was first proposed by Harold Kelly in 1972-1973, describes how individuals observe the root causes or drivers behind an action or behavior. This theory suggests that a person tends to make attributions by considering various factors in a situation. Internal attributions relate to elements that are within a person, such as skills or personal traits, while external attributions relate to elements from outside the person, such as luck or environmental conditions around him.

The attribution theory used in this research aims to evaluate the causes of dysfunctional audit behavior, by considering the internal attribution aspect of this theory. Internal attribution in this research involves an assessment of locus of control and is related to an auditor's organizational commitment. According to attribution theory, explanations of different perspectives are based on what meaning we give to their behavior, as well as how we interpret individuals in an organizational context. This is especially relevant in research on auditor behavior which has a locus of control and is influenced by causes that influence dysfunctional audit behavior (Robfilard, 2021).



2. Value Theory

Value theory refers to the concept of something that has high standards that are valued, considered important, and desired (Sjakawi, 2006). Religious values or religiosity can also dominate a person's thoughts if these values are internalized. Based on value theory, auditors who show high dedication to their profession and a high level of religion tend to avoid deviant behavior, including dysfunctional audit actions. This can happen because auditors who believe that God is always watching their actions will try to avoid bad deeds that can bring sin and negative karma, and try to do good deeds that are promised to get rewards and a guarantee of heaven from God (Octavia, 2019).

3. Locus of Control and Dysfunctional Audit Behavior

According to Eko Wahyudi (2013), locus of control refers to a person's perception of the extent to which they have control over their own destiny, level of self-confidence, and belief in their ability to achieve success. Auditors tend to show behavior that is not in accordance with norms in carrying out audits when they experience pressure in their work. This pressure can come from various external factors, such as time constraints, demands from superiors, supervisors, or audit managers. Research from Sulistyono and Ghazali (2017) shows that locus of control influences dysfunctional audit behavior. Someone who holds the view of ineffective audit behavior believes in the luck factor. This belief can motivate auditors to avoid ineffective behavior because they feel the results are determined more by personal luck, as expressed by Sulistyono and Ghazali (2017).

4. Organizational Commitment and Dysfunctional Audit Behavior

According to Eko Wahyudi (2013), organizational commitment reflects a person's relative level of involvement and support for the organization, as well as the determination to provide maximum effort for the progress of the organization. Organizational commitment is in line with the concept of attribution theory, which explains how we judge individuals based on the attributes we attribute to their behavior, and assess how those behaviors are reflected in the environment in which they work. Understanding one's profession well encourages a person to complete their duties effectively. The greater an auditor's attachment to the organization, the lower the likelihood that he or she will engage in inefficient or dysfunctional audit behavior (Herliza and Setiawan, 2019). Research results from Kusumastuti (2014); Hermawan (2020); Yessi (2021) state that organizational commitment has a significant positive impact on deviant behavior in audits.

5. Religious Control Moderates Locus of Control and Dysfunctional Audit Behavior

According to Eko Wahyudi (2013), locus of control is a perception regarding the level of ability a person has regarding his fate, level of self-confidence, and belief in personal success. Financial auditors who have strong religious control often avoid behavior that conflicts with religious principles when working. They also tend to stay away from actions that are not related to their work. Research conducted by Kusumastuti (2018); Sulistyono and Ghazali (2017), stated that religious control can increase the negative impact of the relationship between locus of control and ineffective audit behavior.



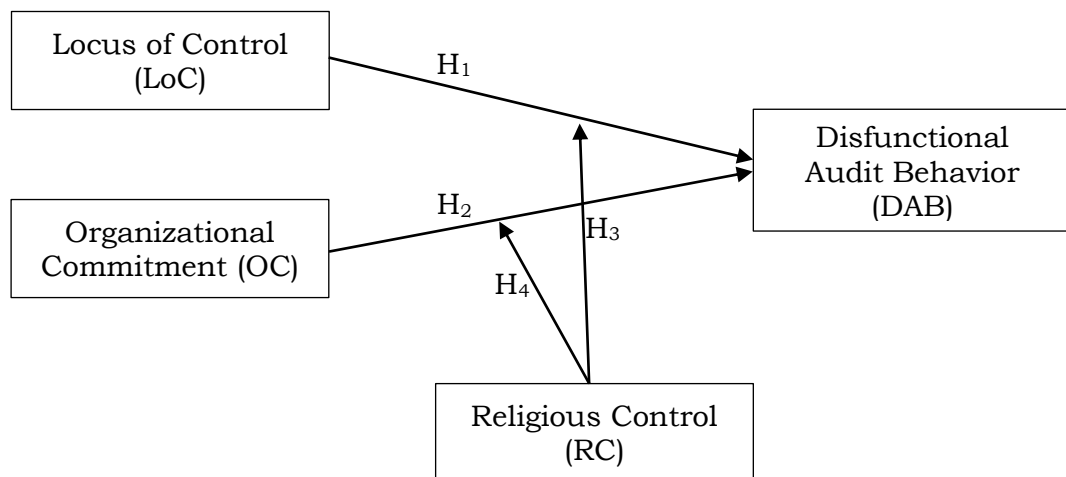
6. Religious Control Moderates Organizational Commitment and Dysfunctional Audit Behavior

Value theory states that religious values have the strongest foundation of truth compared to other values because they originate from God and are universal. In this case, the role of religion is very important in reducing or even preventing these behaviors. Because religion as a concept of truth originates from God as Muhaimin believes that truth must lead to the ultimate truth Sigolgi, H. A., & Djamil, N, (2024). As a result, individuals who have strong beliefs will be able to control dysfunctional audit behavior and behavior that is contrary to religious principles (Kusumastuti, 2018). According to research conducted by Kusumastuti (2014), the presence of spirituality in the work environment has a significant impact on the relationship between organizational commitment and ineffective audit behavior. This also influences the relationship between emotional organizational commitment and ineffective audit behavior.

B. Hypothesis Development

The relationship among those concepts has to be depicted in a figure of conceptual framework as example below.

Figure 1. Conceptual Framework



Source : Research Data (2024)

Hypothesis:

- H1. Locus of control influence dysfunctional audit behavior.**
- H2. Organizational commitment influence dysfunctional audit behavior.**
- H3. Religious control can moderate locus of control on dysfunctional audit behavior**
- H4. Religious control can moderate organizational commitment on dysfunctional audit behavior**



RESEARCH METHOD

This research is quantitative research which aims to determine the influence of the relationship between two or more variables. The population in this study was the Public Accounting Firm in Pekanbaru City, consisting of 83 auditors. The sampling technique used census sampling, in which all auditors working in Pekanbaru City were sampled.

Data collection in this research is a survey, namely taking a certain number of samples from the population using a questionnaire (statement) which will be given directly to auditors who work at public accounting firms as respondents. Then the information will be collected, grouped and analyzed based on existing theories. Each statement of the variable under study is given five alternative answers, with each question using a scale of 1 (one) to 5 (five). Data analysis used SmartPLS 4.1 with data analysis methods: Descriptive analysis, inferential statistics, outer model evaluation with Convergent Validity, Discriminant Validity, Composite Reliability and Structural Model Evaluation.

RESULTS AND DISCUSSION

A. Results

1. Descriptive Statistics Test

Table 1. Descriptive Statistics Test

Variable	N	Minimum	Maximum	Mean	Standard Deviation
LoC	83	2	5	3,83	0,753
OC	83	2	5	3,85	0,655
DAB	83	1	5	3,25	0,804
RC	83	2	5	3,96	0,772

Source: The Processed Primary Data (2024)

Based on these data, it can be shown that the variable number of respondents in this study was 83 people, which includes the variables locus of control, organizational commitment, dysfunctional audit behavior, and religious control. The data obtained shows that respondents gave answers with various ranges for each observed variable.



2. Convergent Validity

Table 2. Loading Factor

Variable	Indicator	Outer Loading
Locus of control (X ₁)	X _{1.1}	0.709
	X _{1.10}	0.783
	X _{1.5}	0.719
	X _{1.7}	0.801
	X _{1.8}	0.935
Komitmen Organisasi (X ₂)	X _{2.2}	0.768
	X _{2.3}	0.856
	X _{2.4}	0.870
	Y _{1.2}	0.785
Perilaku Audit Disfungsional (Y)	Y _{1.3}	0.847
	Y _{1.4}	0.777
	Y _{1.5}	0.897
	Y _{1.6}	0.755
	Z _{1.2}	0.744
Kontrol Religius (Z)	Z _{1.3}	0.809
	Z _{1.4}	0.771
	Z _{1.6}	0.764
	Z _{1.7}	0.693
	Z _{1.8}	0.775

Source: Research Data (2024)

Based on Table 2, it can be seen that the indicators come from variables that have a loading factor value exceeding 0.6, which indicates an adequate level of validity, reflecting success in testing Convergent Validity.

3. Discriminant Validity

Table 3. Cross Loading

	X ₁	X ₂	Y	Z
X _{1.1}	0.644	0.098	-0.131	0.130
X _{1.10}	0.790	0.153	-0.126	0.298
X _{1.5}	0.737	0.179	-0.145	0.461
X _{1.7}	0.796	0.145	-0.103	0.213
X _{1.8}	0.938	0.291	-0.250	0.335
X _{2.2}	0.354	0.768	-0.229	0.204
X _{2.3}	0.120	0.856	-0.330	0.093
X _{2.4}	0.174	0.870	-0.312	0.043
Y _{1.2}	-0.069	-0.183	0.785	-0.157
Y _{1.3}	-0.203	-0.247	0.847	-0.263
Y _{1.4}	-0.276	-0.376	0.777	-0.316
Y _{1.5}	-0.182	-0.310	0.897	-0.348



Y _{1.6}	-0.010	-0.253	0.755	-0.133
Z _{1.2}	0.378	0.177	-0.235	0.744
Z _{1.3}	0.271	0.111	-0.219	0.809
Z _{1.4}	0.205	0.029	-0.298	0.771
Z _{1.6}	0.350	0.059	-0.280	0.764
Z _{1.7}	0.239	-0.001	-0.123	0.693
Z _{1.8}	0.262	0.169	-0.254	0.775

Source: Research Data (2024)

Based on the Cross Loading estimation results in Table 3, it can be seen that the loading factor value for each indicator item in its respective construct (X1, X2, Y, and Z) is higher than the Cross Loading value. This shows that each indicator has a closer correlation with the construct they measure compared to other constructs.

4. Composite Reliability

Table 4. Composite Reliability

Variabel	Composite Reliability	Explanation
<i>Locus of control</i> (X1)	0.949	Reliabel
Komitmen Organisasi (X2)	0.804	Reliabel
Perilaku Audit Disfungsional (Y)	0.910	Reliabel
Kontrol Religius (Z)	0.867	Reliabel

Source: Research Data (2024)

From the data in Table 4, the Composite Reliability value for all constructs exceeds 0.70. This indicates that all constructs have good reliability, in accordance with the minimum value limit that has been determined.

5. Hypothesis Test

Table 5. Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standar Deviation (STDEV)	T-Statistics (O/STDEV)	P Values
X1-> Y	-0.026	-0.044	0.122	0.215	0.830
X2-> Y	-0.292	-0.316	0.130	2.248	0.027
Z-> X1-> Y	-0.230	-0.219	0.907	2.378	0.019
Z-> X2-> Y	0.073	0.093	0.082	0.888	0.376

Source: Research Data (2024)

1. The test results show that the Beta coefficient of locus of control on dysfunctional audit behavior is -0.026 with a T-Statistic of 0.215. From these results, the T-Statistic is not significant because the value is <1.960 with P-



Values >0.05 , namely 0.830. Therefore, the first hypothesis is rejected. This shows that locus of control is not proven to have an influence on dysfunctional audit behavior.

2. The results of the analysis show that the Beta Coefficient for organizational commitment to dysfunctional audit behavior is -0.292, with a T-Statistic of 2.248. These findings show that the T-Statistic value is significant, because it exceeds 1.960, with P-Values <0.05 , namely 0.027. Therefore, the second hypothesis is accepted, which indicates that organizational commitment does have a negative impact on dysfunctional audit behavior.
3. The test results show that the Beta Coefficient for religious control strengthens the influence of locus of control on dysfunctional audit behavior of -0.230, with a T-Statistic value of 2.378. It is known that the T-Statistic is significant, because the value is greater than 1.960 and the P-Values <0.05 , namely 0.019. Therefore, the third hypothesis is accepted. These findings indicate that religious control is effective in increasing the impact of locus of control on dysfunctional audit behavior.
4. The test results show that the Beta Coefficient for the influence between organizational commitment and dysfunctional audit behavior is 0.073, with a T-Statistic value of 0.888. Based on these results, it can be concluded that the T-Statistic is not significant because the value is smaller than 1.960, with P-Values above 0.05, namely 0.376. Therefore, the fourth hypothesis is rejected. These findings indicate that religious control is not proven to be able to strengthen the impact of organizational commitment on dysfunctional audit behavior.

B. Discussion

The Influence of Locus of Control on Dysfunctional Audit Behavior

The first hypothesis, it can be concluded that this research did not find sufficient evidence to strengthen the hypothesis that locus of control influences dysfunctional audit behavior. This shows that locus of control does not have a significant impact on dysfunctional audit behavior. So, there is no influence on dysfunctional behavior for individuals who have an internal locus of control. Locus of control is the perception of their control over the fate of their self-confidence and belief in their own success (Rismaadriani, 2021).

The Influence of Organizational Commitment on Dysfunctional Audit Behavior

The second hypothesis can be summarized that organizational commitment has an influence on dysfunctional audit behavior. Organizational commitment is defined as the extent to which a financial auditor is bound, involved and loyal to an organizational entity (Wahyudi, 2013). Organizational commitment is in accordance with attribution theory, because attribution theory states that a person can act according to their individual personality traits. A person with high commitment to an organization will be willing to work hard and have better performance thereby leaving behind dysfunctional audit behavior (Dewi & Saputra, 2019). Auditors will try to maintain professionalism values by avoiding inappropriate audit behavior.

Religious Control Moderate Locus of Control on Dysfunctional Audit Behavior



The third hypothesis, a conclusion can be drawn that religious control is proven to strengthen the impact of locus of control on deviant behavior in auditing. Religious control is belief in God (faith) accompanied by a commitment to follow the principles believed to be established by God (Hanifa, 2017). Meanwhile, Locus of control is the perception of their control over the fate of their self-confidence and belief in their own success (Rismaadriani, 2021). In accordance with the value theory which explains that religious values are essentially values that have the strongest foundation of truth compared to other values because they originate from God and are universal. As a result, individuals who have strong beliefs will be able to control dysfunctional audit behavior and behavior that is contrary to religious principles (Kusumastuti, 2018).

Religious Control Moderate Organizational Commitment on Dysfunctional Audit Behavior

The fourth hypothesis shows that Religious Control does not strengthen the relationship between organizational commitment and dysfunctional audit behavior. Religious control is belief in God (faith) accompanied by a commitment to follow the principles believed to be established by God (Hanifa, 2017). The existence of religiosity in the form of beliefs, religious practices, experience, religious knowledge and experience of auditors will increase the ethical behavior of auditors, so that it can strengthen the influence of organizational commitment on dysfunctional audit behavior.

The results of this research are not in accordance with attribution theory, where a person's behavior will be influenced by their personality traits. Individuals who have a strong level of commitment to an organization generally have greater motivation to work hard and achieve better performance, thereby reducing deviant audit behavior (Giovanni, A. C., 2022).

CONCLUSION

Locus of control has no influence on dysfunctional audit behavior, Organizational commitment has an influence on dysfunctional audit behavior, Religious control can strengthen the influence of locus of control on dysfunctional audit behavior and Religious control does not strengthen the influence of organizational commitment on dysfunctional audit behavior. For future research, it is recommended to consider adding new variables and involving a broad sample so that the generalization of the results becomes more accurate in representing the entire population. By involving a wider sample, the research results will be more reliable and relevant to changing market conditions. Thus, further research can provide deeper insight into how religious control moderates locus of control and organizational commitment to dysfunctional audit behavior in a broader and more accurate context.

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