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The Influence of Organizational Commitment to the Dysfunctional Audit Behavior with Workplace Spirituality as a Moderating Variable: An Empirical Study of Public Accounting Office in Indonesia

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ABSTRACT

Several accounting scandals occurred around the world and in Indonesia in particular, showed the presence of individual auditors performing dysfunctional behavior that threatened audit quality. The study aimed to analyze the effect of professional commitment to auditor's acceptance for dysfunctional audit behavior in audit process and to analyze the effect of workplace spirituality interaction with

organizational commitment auditor's of dysfunctional audit behavior. This study was conducted using a survey questionnaires distributed to auditors working for accounting firms in Indonesia. The analysis unit was junior auditors, senior/supervisor, manager and partners. Structural equation model using WarpPLS program was used to analyze the data. The results showed that organizational commitment, affective organizational commitment, continuous organizational commitment, and normative organizational commitment had positive and significant influence on dysfunctional audit behavior. Workplace spirituality was significantly proved to moderate the relationship between organizational commitments and dysfunctional audit behavior as well as moderate the relationship between affective organizational commitments and dysfunctional audit behavior. Models presented in this study, still can be modified or developed better. They could be developed by adding variables, adjusting the proportion of the sample, changing the model, and using experimental research designs.

KEYWORDS

Accounting research, dysfunctional audit behavior, organizational commitment, workplace spirituality, surveyquestionnaires, Indonesia

INTRODUCTION

Corporation scandal often occurs in Indonesia and some other countries, which involves professional accountant either directly and indirectly (Patsuris, 2002). For example, the manipulation scandal of Financial Reporting on December 31, 2010 at PT. Kimia Farma, TBK where one of the General Election Committee members- Mulyana W. Kusumah was suspected to graft auditor of Supreme Audit Agency in 2005; allegation of tax embezzlement in KPP Rungkut Surabaya in 2010; case of Century Bank (Purnomo, 2009; Inilahcom, 2009; Akuntan Online, 2012); and the existence of an opinion that was “not to give opinion” in some ministries and the institutions owned by Government of Republic of Indonesia (Akuntan Online, 2012).

Those cases involving public accountants led to some doubts on the auditing quality. If an auditor has dysfunctional audit behavior, auditing will be compromised. Some prior studies indicated that there was dysfunctional audit behavior which threatened the auditing quality. Dysfunctional audit behavior

becomes an accepted behavior in the environment of Public Accountant Firms (Kelley & Margheim, 1990; Smith, 1995; Sijabat, 2010). On the other hand, an auditor is expected to audit with full accuracy, prudence, honesty, independence, objectivity, and integrity, free from conflicts of interest, no material misstatement and transferring their consideration to other party (Ikatan Akuntan Indonesia, 2011).

The audit quality decline is related to dysfunctional audit behavior (DAB) both directly and indirectly (Public Oversight Board, 2000; Paino et al., 2011; Sososutiksno, 2005). Types of dysfunctional audit behavior are: early stopping auditing stage without completing procedure to collect adequate audit evidence, inaccurate processing, removing audit stages, underreporting time, and changing audit procedure stages (Otley & Pierce, 1995; Donnelly, Quirin, & O'Bryan, 2003a; Kelley & Margheim, 1990; Smith, 1995; Paino et al., 2011; Sososutiksno, 2005).

Many accounting scandals (Patsuris, 2002) indicated dysfunctional behavior threatening audit quality (Kelley & Margheim, 1990; Smith, 1995; Sijabat, 2010). Auditor behavior that causes this declining audit quality has also caused the decline of public trust, especially investors in capital market (Peterson & Buckhoff, 2004; Rezaee, Crumbley, & Elmore, 2004).

These are the causes identified for the acceptance of dysfunctional audit behavior reflected in dysfunctional behavior. Dysfunctional behavior which endangers audit quality is the first important step to know the trigger, when, how, and why the dysfunctional audit behavior occurs (Donnelly et al., 2003a; Donnelly, Quirin & O'Bryan, 2003b).

This research analyzed extrinsic factors that cause auditors accepting dysfunctional behavior in carrying out audit and the factors analyzed was workplace spirituality as an extrinsic factor.

Prior studies revealed that higher controlling locus make auditors feel that they are controlled by a power other than themselves, such as their fate and opportunities. If an auditor feels the lack of support to survive in their public accountant firms, then he/she tends to manipulate other objects as a mechanism to survive (Donnelly et al., 2003a; 2003b; Petronila & Irawati, 2006; Wahyudin, Anisykurlillah, & Harini, 2011; Solar & Bruehl, 1971).

In addition to controlling locus, other variables underlying an acceptance of dysfunctional behavior are intention to switch into their public accountant firms. Studies suggest that higher intention to switch will tend to cause more accepted dysfunctional audit behavior in their work environment (Donnelly et al., 2003b;

Petronila & Irawati, 2006; Sijabat, 2010; Paino et al., 2011; Wahyudin et al., 2011). Strong intention to switch has caused an auditor to ignore whether their organization is in dysfunctional audit behavior or not; therefore, they tend to accept dysfunctional audit behavior.

The other variable evidenced in prior studies had an effect on the auditor's acceptance to dysfunctional audit behavior is organizational commitment. Higher commitment of an individual auditor for the organization where they work will significantly reduce auditor accepting dysfunctional audit behavior (Donnelly et al., 2003a; Donnelly et al., 2003b; Sijabat, 2010).

Sijabat (2010), who developed the work of Donnelly, Quirin & O'Bryan (2003a & 2003b), has included work satisfaction variable as one of the determinants for an auditor to accept dysfunctional auditor behavior. The result revealed that job satisfaction either directly or indirectly influenced auditor in the acceptance of dysfunctional audit behavior.

This research investigated the effect of workplace spirituality interaction on organizational commitment relationship for dysfunctional behavior in auditing. The workplace spirituality was identified as a moderating factor influencing organizational commitment. Specifically, the study determined the influence of auditor's organizational commitment for dysfunctional audit behavior; and the influence of workplace spirituality interaction on auditor's organizational commitment for dysfunctional audit behavior.

FRAMEWORK

Some factors influencing the acceptance of dysfunctional audit behavior are controlling locus, performance, intention to switch, position, organizational commitment, job satisfaction, and self-confidence/ambition (Donnelly et al., 2003a; 2003b; O'Bryan et al., 2005; Petronila & Irawati, 2006; Sijabat, 2010; Paino et al., 2011; Wahyudin et al., 2011).

In addition to controlling locus, work performance also influences the auditor's acceptance of dysfunctional audit behavior. According to several prior studies, this performance factor had either directly or indirectly affected the acceptance of dysfunctional audit behavior. However, this variable was more dominant as intervening variable than variable that has a direct effect for the acceptance of dysfunctional audit behavior. Based on Petronila and Irawati's (2006) research results, the performance variable did not show a significant direct negative effect for acceptance of dysfunctional audit behavior as assumed. However, Paino,

Ismail and Smith's (2011) research revealed that the performance variable showed a direct positive effect and significant for acceptance of dysfunctional audit behavior.

Moreover, from the research carried out by Donnelly, Quirin and O'Bryan (2003b); Paino, Ismail & Smith (2011); and Wahyudin, Anisykurlillah and Harini (2011), the performance variable indicated indirect effect for acceptance of dysfunctional audit behavior through intention to switch and control locus. This means that if an auditor's performance is good, then the intention to switch tends to be lower and controlling locus tends to increase. The intention to switch will influence the acceptance of dysfunctional audit behavior (Donnelly et al., 2003b; Paino et al., 2011; Wahyudin et al., 2011).

One of the variables influencing for acceptance of other dysfunctional audit behavior, either direct or indirect is position or occupation. According to the study of Donnelly, Quirin & O'Bryan's (2003a), the auditor's position/occupation has a negative effect for acceptance of dysfunctional audit behavior. This means that the higher the auditor's position in public accountant office, the lesser it will be for him/her to accept the dysfunctional audit behavior. According to this research, the position/occupation variable indirectly influenced the acceptance of dysfunctional audit behavior through organizational commitment variable, although the result is insignificant.

Organizational commitment also influences the auditor's acceptance of dysfunctional audit behavior. Studies showed that it had negative effect both directly and indirectly on the acceptance of dysfunctional audit behavior (Donnelly et al., 2003a; Donnelly et al., 2003b; Sijabat, 2010). In other words, a greater organizational commitment of an individual auditor tends to decrease their acceptance of dysfunctional audit behavior.

Sijabat (2010) included the job satisfaction variable as a determinant for acceptance of dysfunctional audit behavior as a development to the research of Donnelly, Quirin and O'Bryan (2003a, 2003b, 2005). The result showed that job satisfaction has a significant negative effect on the acceptance of dysfunctional audit behavior. This variable is also positively significant in influencing the auditors' intention to switch in relation with acceptance of dysfunctional audit behavior. Thus, it can be concluded from Sijabat's (2010) research that a greater job satisfaction of an individual auditor will tend to decrease their acceptance of dysfunctional audit behavior.

The acceptance of dysfunctional audit behavior led to the behavior threatening audit quality/*Quality Threatening Behavior* (QTB). Initially, the dysfunctional

audit behavior is assumed not to break the law though it can not be assumed as being ethical. If accumulated, these uncertainties will lead to the behavior that threatens audit quality, so that audit quality will decrease. However, this quality threatening behavior is common among senior auditors as supported by several studies (Pierce & Sweeney, 2006; Sweeney, Arnold, & Pierce, 2010; Almer Higgs, & Hooks, 2005; Gibson & Frakes, 1997).

Senior auditors are also often giving pressure to subordinates to do unethical action, so this leads to the intention to do dysfunctional audit behavior. Though this practice was uncommon in the past, dysfunctional audit behavior nowadays has been considered legal (although unethical) as revealed by prior studies (Pierce & Sweeney, 2006; Sweeney et al., 2010; Almer et al., 2005; Gibson & Frakes, 1997).

Dysfunctional audit behavior is an unethical behavior. However, this behavior was evidently practiced by accountants. One of the causes for unethical behavior is the pressure from senior auditors. The social pressure in the workplace becomes an evidence of giving good effect for both individual auditor and audit quality produced. Thus, it can be said that organizational and environmental pressure influence dysfunctional audit behavior (Lord & DeZoort, 2001). Moreover, workplace spirituality gives impact on individual ethical behavior (Giacalone & Jurkiewicz, 2003; Gross-Schaefer, 2009; Emerson & Mckinney, 2010; Parboteeah et al., 2010; Moustafa-Leonard, Wellington, & Gaydos, 2008; Winter, Stylianou, & Giacalone, 2004; Vickers, 2005; Beekun & Badawi, 2005). However, it has never been shown to be directly related with dysfunctional audit behavior.

Pawar (2009b) discussed the comprehensive model about workplace spirituality and its facilities, the relevance of workplace spirituality with the ethical field. He stated that facilitation of workplace spirituality became a foundation for practitioners to develop their organization. In the future, workplace spiritualities aspects can not be condemned by actors in organization (Fry, 2003). Consistent with this point of view, Sheep (2006) expressed the importance of workplace spirituality for individual well-being, organization and society. Workplace spirituality supports not only the aspect influencing individual, but it also influences society in the long term. Therefore, workplace spirituality can be assumed a very important research topic (Giacalone & Jurkiewicz, 2003).

When reviewed from accounting point of view and as an organizational aspect, this workplace spirituality is a part of integrity and ethical values, which is one of environment controlling part (Giacalone & Jurkiewicz, 2003; Gross-Schaefer, 2009; Emerson & Mckinney, 2010; Parboteeah et al., 2010; Moustafa-

Leonard et al., 2008; Winter et al., 2004; Vickers, 2005; Beekun & Badawi, 2005). While controlling environment is a component of internal controlling (Boockholdt, 1999). Adequate internal controlling is one of a very important organizational aspect that was struggled until it became an act in the United States (The Sarbanes–Oxley Act, 2002).

As an effort to relate workplace spirituality to the acceptance of dysfunctional audit behavior as unethical behavior, the following are the determinants for acceptance of dysfunctional audit behavior related with workplace spirituality.

The first determinant for acceptance of dysfunctional audit behavior related to workplace spirituality is organizational commitment. Workplace spirituality was shown to have positive and significant influence on organizational commitment (Mat Desa & Koh Pin Pin, 2011; Milliman, Czaplewski, & Ferguson, 2003; Pawar, 2009a; Adawiyah, Shariff, Saud, & Mokhtar 2011). It means that higher workplace spirituality will likely increase organizational commitment of an individual. Even in Pawar's (2009) research, besides positive and significant influences, it was still powered by individual spirituality as the moderator variable.

The second determinant is the intention to change job. According to Milliman, Czaplewski & Ferguson's (2003) research, workplace spirituality has negative and significant influence on intention to change job. It means that more spirituality at workplace will likely reduce the intention to change job.

The third determinant is work satisfaction. Workplace spirituality has a significant positive influence on job satisfaction (Milliman et al., 2003; Pawar, 2009a). Higher workplace spirituality level tend to increase job satisfaction.

Lastly, the fourth determinant is professional commitment. Study in Iran has presented a finding on the relationship between workplace spirituality and professional commitment. Based on the findings of the study, professional commitment dimensions were closely related to workplace spirituality (Khanifar, Jandaghi, & Shojaie 2010). The research also concluded that individual perception for spirituality elements increased individual commitment to work.

In addition to the four variables mentioned, there are two more variables showing positive and significant effect in workplace spirituality. These are organizational-based work involvement and self-esteem (Milliman et al., 2003; Pawar, 2009a). However, the two variables have not yet proven to directly or indirectly affect the acceptance of dysfunctional audit behavior.

From the seven determinants (controlling locus, performance, intention to switch, position, professional commitment, job satisfaction, self-confidence/ambition), controlling locus has been investigated many times for their effects on

the acceptance of dysfunctional audit behavior and providing consistent result which is positive and significant (Donnelly et al., 2003a; 2003b; O'Bryan, Quirin, & Donnelly, 2005; Petronila & Irawati, 2006; Paino et al., 2011; Wahyudin et al., 2011). This result deserves to be given further attention, because the acceptance of dysfunctional audit behavior is an indication of auditor reaction for full pressure audit environment in order to survive (Donnelly et al., 2003a; Solar & Bruehl, 1971). Donnelly *et al.* (2003a & b) evidenced that this controlling locus could be decreased by using organizational commitment and performance as intervening variable. However, the two variables include individual intrinsic/personal auditor factors. Until now, there is no research including extrinsic effect factor, such as workplace spirituality, as was conducted by this research. While professional commitment was selected with consideration that in public accountant, commitment for profession is the acceptance for professional objectives and values (Silaban, 2009). This professional commitment is also a reflection of high sensitivity about problems involving professional ethics (Lachman & Aranya, 1986). Professional commitment is an important determinant of auditor behavior in making important decision. Besides, there exists a significant difference of professional commitment in ethical auditor behavior and unethical auditor (Shaub, Find, & Munter, 1993).

Aryee, Wyatt, and Ma (1991) stated the characteristics of professional commitment. According to them, the first characteristic of professional commitment is faith and acceptance of professional objectives and values. The second characteristic is readiness to strive for their profession and lastly is intention to keep membership in the profession.

In addition to having a close relationship with organizational commitment, professional commitment also has close relationship to job satisfaction (Aryee et al., 1991; Brierley, 1996; Pai et al., 2012). Higher professional commitment of an individual has greater potential to increase job satisfaction both in the accounting and non-accounting professions.

Then, professional commitment also has a close relationship with the intention to change job as stated by Brierley (1996). However, in addition to distinguishing professional commitment to organizational commitment, Brierly also distinguished intention between intention to switch profession and intention to switch organization. Professional commitment was evidenced having a significant relationship for both intentions. It also has a strong relationship with perception, intention, and ethical behavior (Elias, 2006; Greenfield, Norman, & Wier, 2008). In short, since the acceptance of dysfunctional audit behavior is

an ethical intention, then, professional commitment has an indirect relationship with acceptance of dysfunctional audit behavior.

Furthermore, professional commitment was also proxied by independence commitment of public accountant (Gendron, Suddaby, & Lam, 2006). From the research result, independence commitment of public accountant is related to work field, weight of PAO and even geographical area.

Professional commitment also heavily depends on individual background, such as gender, age, marital status, education level, seniority, position, and income (Gendron et al., 2006; Greenfield et al., 2008; Pai et al., 2012). However, the prior studies did not define in detail the kind of background that could increase professional commitment of individual.

Finally, professional commitment is also related with job stress (Pai et al., 2012). The higher the job stress, the lesser the professional commitment.

There is a possibility that professional commitment will have a significant relationship with acceptance of dysfunctional audit behavior. However, it has never been investigated until now. If professional commitment has strong, positive effect for perception and ethical intention, then professional commitment will also likely to have effect to auditor's acceptance toward dysfunctional audit behavior in auditing implementation.

This research uses *Reasoned Action/Planned Behavior Theory* that was developed by Fishbein and Ajzen (1969). It suggests that in order to change the intention into behavior, individual behavior for action or behavior is highly influenced by subjective norm existing in its environment. This intention is the auditor's acceptance to dysfunctional audit behavior. On the other hand, the attitude for action or behavior is the controlling locus and professional commitment. However, workplace spirituality as a subjective norm is relying on the environment.

The main theory used in this research is Reasoned Action Theory. It has then been developed becoming a Planned Behavior Theory (Ajzen, 2011; Fishbein, 2009).

The supporting theory used in this research is Contingency Theory, which was first developed by Joan Woodward (1958). This theory was developed as an answer to failures of some prior theories in defining the best way to manage a corporate failure. According to this theory, there is no the best way; every corporate has each own best way to survive and to develop better.

This research has three variables, such as organizational commitment, workplace spirituality and auditor's dysfunctional audit behavior in auditing.

Organizational commitment relationship for of dysfunctional audit behavior

According to Reasoned Action and Planned Behavior Theory, normative belief of an auditor should refer to behavior expectation perceived as individual or group of important referent, in this respect is auditor profession. It is assumed that if the normative belief is combined with the auditor's motivation to obey the different referent auditors, it can then determine the valid subjective norm. Particularly, the motivation to obey the role-model auditor gives a contribution to subjective norm in direct proportion with subjective probability of the auditor, in this respect is auditor's organizational commitment.

Using the same theory, subjective norm is social pressure perceived by auditor to involve or not involve in dysfunctional audit behavior. By using the analogy of expectation-value behavior model, it was assumed that auditor's subjective norm may be determined by sequence of all beliefs in normative that can be accessed on auditor's expectation which becomes role-model.

Organizational commitment relationship with Workplace Spirituality for of dysfunctional audit behavior

According to the Reasoned Action Theory, subjective norms are interacted with attitude for an action or behavior and influencing intention to act. If applied in this study, workplace spirituality is the proxy of subjective norm. Organizational commitment serves as the substitute of behavior for an action or behavior. Furthermore, influence from the interaction from subjective norm and organizational commitment the auditor's acceptance for dysfunctional behavior in auditing that as proxy of intention to act.

According to the Contingency Theory, environment interaction and sub-unit organization influence organizational performance. If applied in this study, then they are represented by spirituality interaction which stays on workplace with organizational commitment and controlling locus of accountant; then, the two interactions have influenced the organizational performance represented by auditor's dysfunctional behavior in auditing.

OBJECTIVES OF STUDY

The study aimed to analyze the effect of organizational commitment to auditor's for dysfunctional audit behavior in carrying out audit and to analyze the effect of workplace spirituality interaction with Organizational commitment auditor's of dysfunctional audit behavior.

METHODOLOGY

Research Design

Population and Sample

The study population was auditors working in public accountant office in Indonesia. Sampling in this study selected is convenience sampling method. The method was selected because the auditor population working in accounting firm in Indonesia is not exactly known.

The respondents of the study were auditors working for PAO occupying on junior, senior or managerial positions around the Indonesia. The research sampling was done based on sampling method relying on convenience sampling method. This method was chosen in accordance with the research objectives.

Methods of Data Collection

The instrument used for data collection was survey questionnaires distributed to auditors working for accounting firms in Indonesia.

All questionnaires of this research were adopted from previous studies which were used to survey auditors working at the Public Accounting Office. The prior studies reported that the questionnaires used were good in validity and reliability.

To solve the low turn-out of questionnaires, some efforts were undertaken. Confidentiality of respondent's identity and information were strictly observed. The researchers used a contact person at every Public Accountant Office. The questionnaires were then sent to 329 addresses of accounting offices throughout Indonesia. They were distributed to 400 respondents and the data that could be processed were 386. This number was adequate based on the required sample through maximum likelihood estimation, i.e. 200-400 (Ghozali, 2011) and it was beyond minimum number required for research using structural equation model for its data analysis, that was, five times 54 research indicators (Hair Jr., Black, Babin, & Anderson, 2010) or 270.

Instrumentation

Reliability and Validity

Validity Test

Validity test was used to measure a questionnaire's capability to reveal a construction (Ghozali, 2013). Validity measurement used in this research was through bivariate correlation between score of indicators and construction total

score. If the correlation between each indicator and construction total score was significant, then it could be concluded that each item for indicator was valid.

Table 1. Validity Test Result

Indicator	Pearson Correlation	Significance	Description
Dysfunctional Audit Behavior			
Y1.1	0,765	Significant at 0,01	Valid
Y1.2	0,791	Significant at 0,01	Valid
Y1.3	0,723	Significant at 0,01	Valid
Y2.1	0,774	Significant at 0,01	Valid
Y2.2	0,751	Significant at 0,01	Valid
Y2.3	0,747	Significant at 0,01	Valid
Y2.4	0,785	Significant at 0,01	Valid
Y3.1	0,749	Significant at 0,01	Valid
Y3.2	0,783	Significant at 0,01	Valid
Y3.3	0,772	Significant at 0,01	Valid
Y3.4	0,705	Significant at 0,01	Valid
Organizational Commitment			
X21.1	0,683	Significant at 0,01	Valid
X21.2	0,623	Significant at 0,01	Valid
X21.3	0,564	Significant at 0,01	Valid
X21.4	0,659	Significant at 0,01	Valid
X21.5	0,661	Significant at 0,01	Valid
X21.6	0,751	Significant at 0,01	Valid
X22.1	0,758	Significant at 0,01	Valid
X22.2	0,787	Significant at 0,01	Valid
X22.3	0,780	Significant at 0,01	Valid
X22.4	0,736	Significant at 0,01	Valid
X22.5	0,705	Significant at 0,01	Valid
X22.6	0,712	Significant at 0,01	Valid
X23.1	0,735	Significant at 0,01	Valid
X23.2	0,687	Significant at 0,01	Valid
X23.3	0,721	Significant at 0,01	Valid
X23.4	0,749	Significant at 0,01	Valid

X23.5	0,648	Significant at 0,01	Valid
X23.6	0,813	Significant at 0,01	Valid
Workplace Spirituality			
M1.1	0,708	Significant at 0,01	Valid
M1.2	0,678	Significant at 0,01	Valid
M1.3	0,710	Significant at 0,01	Valid
M1.4	0,685	Significant at 0,01	Valid
M1.5	0,748	Significant at 0,01	Valid
M1.6	0,755	Significant at 0,01	Valid
M2.1	0,736	Significant at 0,01	Valid
M2.2	0,732	Significant at 0,01	Valid
M2.3	0,718	Significant at 0,01	Valid
M2.4	0,737	Significant at 0,01	Valid
M2.5	0,776	Significant at 0,01	Valid
M2.6	0,758	Significant at 0,01	Valid
M3.1	0,743	Significant at 0,01	Valid
M3.2	0,810	Significant at 0,01	Valid
M3.3	0,805	Significant at 0,01	Valid
M3.4	0,790	Significant at 0,01	Valid
M3.5	0,803	Significant at 0,01	Valid
M3.6	0,788	Significant at 0,01	Valid
M3.7	0,794	Significant at 0,01	Valid
M3.8	0,788	Significant at 0,01	Valid
M4.1	0,761	Significant at 0,01	Valid
M4.2	0,718	Significant at 0,01	Valid
M4.3	0,692	Significant at 0,01	Valid
M4.4	0,720	Significant at 0,01	Valid
M4.5	0,735	Significant at 0,01	Valid

Resource: SPSS Data Processing (2014)

From Table 1, it can be seen that the correlation between each indicator and the total score of construction of each variable display the significant result at 0,01, which means the result depicted in Table 1 shows all variables indicators in this research are valid.

Reliability Test

Reliability test functions to measure the consistency of answers to a question from time to time (Ghozali, 2013). The measurement method in this research was Alpha Cronbach statistical test, where according to Nunnally (Ghozali, 2013) a construction is reliable when its Alfa Cronbach value is larger than 70%. The result of reliability test for each variable can be seen below.

As is displayed in Table 2, the standardized Cronbach Alpha value for all variables is larger than 70%. This means that the respondents in this research give consistent answers.

Table 2. Reliability Test Result

Variable	Standardized Alpha Cronbach	Item Number	Description
Dysfunctional Audit Behavior	0.926	11	Reliable
Organizational Commitment	0.942	18	Reliable
Workplace Spirituality	0.967	25	Reliable

Resource: SPSS Data Processing (2014)

RESULTS AND DISCUSSION

The result of data analysis process and inferential statistics by using WarpPLS 4.0 are described below.

Before structural model analysis was carried out, the researchers had to carry out model measurement in order to test the validity and reliability of indicators forming latent construction using confirmatory factor analysis. The result of confirmatory factor analysis shows that from all indicators used in this research, some indicators items are excluded from structural equation analysis test because the loading factor value is below 0.40 (Sholihin & Ratmono, 2013).

After carrying out confirmatory factor analysis, test on convergent validity, discriminant, and reliability was then conducted. The result shows that all indicators for all construction are significantly correlated. This can be seen from the value of *Average Variance Extracted* which is larger than 0.50. The reliability test result shows that accuracy, consistency, and precision of the instrument in measuring each construction are reliable which was proven through the value of *Cronbach's Alpha* and *Composite Reliability* which are larger than 0.70.

Table 3. Validity and Reliability test Result using WarpPLS

Test	Parameter	Value	Rule of Thumb	Description
Main Model				
Validity	<i>Average Variance Extracted</i>			
	PAD	0,576	>0,50	Valid
	STK	0,560	>0,50	Valid
	KOA	0,575	>0,50	Valid
	KOK	0,646	>0,50	Valid
	KON	0,600	>0,50	Valid
Reliability	<i>Cronbach's Alpha</i>			
	PAD	0,926	>0,70	Reliabel
	STK	0,967	>0,70	Reliabel
	KOA	0,843	>0,70	Reliabel
	KOK	0,890	>0,70	Reliabel
	KON	0,865	>0,70	Reliabel
	<i>Composite Reliability</i>			
	PAD	0,937	>0,70	Reliabel
	STK	0,969	>0,70	Reliabel
	KOA	0,887	>0,70	Reliabel
	KOK	0,916	>0,70	Reliabel
	KON	0,900	>0,70	Reliabel

Resource: WarpPLS Data Processing (2014)

The coefficient estimation summary from WarpPLS output is shown in Table 4.

Table 4. Estimation for coefficient equation

Effects	Coefficient	Significance
Main Model		
KOA → PAD	0.154	<0.001
KOK → PAD	-0.015	0.366
KON → PAD	0.041	0.177
STK*KOA → PAD	0.079	0.038
STK*KOK → PAD	0.062	0.080
STK*KON → PAD	0.034	0.219
<i>Rule of Thumb p-value <0,05</i>		

Source: Data processing result of WarpPLS

The results of data processing show the estimated value of the regression

coefficient between professional commitments with dysfunctional audit behavior of 0,100 (positive) with a significance level of 0.012. Although the significance level of 0.012 is smaller than 0.05, the estimated regression coefficients between organizational commitment with the dysfunctional audit behavior is positive.

The results of data processing show the estimated value of the regression coefficient between the affective organizational commitment with dysfunctional audit behavior of 0.154 (positive) with a significance level of <0.001. Even though the level of significance of <0.001 is much lower than 0.05, the estimated regression coefficients between affective organizational commitment to dysfunctional audit behavior is positive.

The results of data processing show the estimated value of the regression coefficient between continuous organizational commitment to dysfunctional audit behavior is -0.015 (negative sign) with a significance level of 0.366. So, even though the estimated regression coefficient between continuous organizational commitment and dysfunctional audit behavior is negative, but the level of significance of 0.366 is much greater than 0.05.

The results of data processing show the estimated value of the regression coefficient between normative organizational commitment and dysfunctional audit behavior is 0.041 (positive) with a significance level of 0.177. Since the level of significance of 0.177 is much larger than the estimated value of 0.05 and a regression coefficient is positive.

The results of data processing show the estimated value of the regression coefficient between the interaction of workplace spirituality and organizational commitment with dysfunctional audit behavior is 0.051 (positive) with a significance level of 0.126.

The results of data processing show the estimated value of the regression coefficient between the interaction of workplace spirituality and affective organizational commitment with dysfunctional audit behavior is 0.079 (positive) with a significance level of 0.038.

The results of data processing show the estimated value of the regression coefficient between the interaction of workplace Spirituality and continuous organizational commitment to dysfunctional audit behavior is 0.062 (positive) with a significance level of 0.080.

The results of data processing show the estimated value of the regression coefficient between the interaction of workplace spirituality and normative organizational commitment to dysfunctional audit behavior is 0.034 (positive) with a significance level of 0.219.

To conclude, the result of this research is in pursuant to the theory of reasoned action in which subjective norms are interacting with the attitude to an action or behavior and influences behavioral intention. If implemented in this research, workplace spirituality is the proxy of subjective norms interacting with professional commitment which is the proxy of attitude to the action or behavior. Hence, both interactions influence auditor acceptance on dysfunctional audit behavior which is the proxy of behavioral intention.

CONCLUSIONS

The study found out that organizational commitment and dysfunctional auditor behavior in Indonesia were included in the moderate category and the relationship between both variables is positive. The result is the higher organizational commitment, the higher of dysfunctional audit behavior will be. The higher an auditor's position, the higher the dysfunctional audit behavior he/she will have. Meanwhile, the junior and senior / supervisors level auditors show a low dysfunctional audit behavior.

The auditors should also develop themselves, to switch to other professions that can still be done by a public accounting firm, such as being accounting educator, management accountants, or work in the public sector, without being auditors. Hence, the auditors can see the larger scope.

Respondents' answer indicates that workplace spirituality was evidenced to moderate the relationship between organizational commitments and the dysfunctional audit behavior.

RECOMMENDATIONS

The study recommends that the indicator which would be used in future research should be further scrutinized about its suitability with conditions in Indonesia. It would be better if those indicators be examined first, although they are adoption from previous studies.

The model used in this research is still having big capacity to modify or develop to be better by adding variable, adapting proportion of total sample, changing the model, and changing research design by using experiment.

This study refers to many previous studies that were originally developed in foreign countries, especially developing countries. For further research, it should be considered for more references from similar studies in Indonesia or countries with conditions similar to Indonesia.

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