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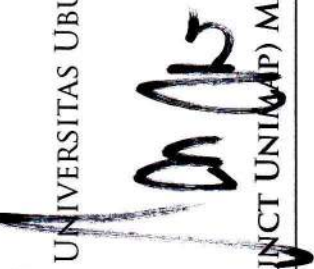
REVIEW OF LITERATURE: DYSFUNCTIONAL AUDIT BEHAVIOR

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CONTACT US

Jalan Alue Naga, Desa Tibang, Kecamatan Syiah Kuala,
Kota Banda Aceh, Indonesia
Phone: 62651 75555566, Fax: 62651 75555566
<http://ijcimbi.uui.ac.id/>

LITERATURE REVIEW: DYSFUNCTIONAL AUDIT BEHAVIOR

¹Ratih Kusumastuti, ²Indayani

¹Ph.D Student Diponegoro University, Lecturer Faculty of Economics and Business at
Jambi University
ratihkusumastuti@unja.ac.id
081366799448

²Ph.D Student Diponegoro University, Lecturer Syah Kuala University
inya74@gmail.com
085260504743

Abstract

This paper is aimed to present a literature review about Dysfunctional Audit Behavior. It explores a recent development of this topic and offers some suggestions for future research. This paper presents a review for several findings from some journal articles and research, most of them notable accounting journals. Several sections included in this paper are the review method, topic discussion and finding of the literature review. The last section concludes the paper and suggestions for future research.

Keywords: *Accounting Research, Dysfunctional Audit Behavior, Literature Review.*

1. Introduction

Dysfunctional Audit Behavior (DAB) is the term used by academic literature to define the behavior contributing to audit quality reduction and finally causes the auditing failure (O'Bryan, Quirin, & Donnelly, 2005; Kelley & Margheim, 1990). However, acceptance of dysfunctional audit behavior explained an auditor acceptance level for dysfunctional audit behavior (Donnelly, Quirin, & O'Bryan, 2003a).

Dysfunctional audit behavior were conducted by many auditors (Smith R. , 1995).

Many dysfunctional audit behaviors, such as:

1. Early stopping of a good audit procedure both knowing or without knowing that there is wrong presentation of material. This action was conducted by auditor with eliminating one or several important stages of auditing which should be done (Kelley & Margheim, 1990; Otley & Pierce, 1995; Donnelly, Quirin, & O'Bryan,

- 2003a; Pierce & Sweeney, 2006; Malone & Roberts, 1996; Alderman & Deitrick, 1982; Susanti, 2007).
2. Changing of audit procedure. This action had been done by auditor with substituting the audit procedure which should be done by other procedure (Donnelly, Quirin, & O'Bryan, 2003a).
 3. Behavior to reduce an audit quality. This action was conducted by auditor during auditing process, usually reducing effectiveness of collecting evidence (Kelley & Margheim, 1990; Malone & Roberts, 1996).
 4. Not to do the deep review for client documents. In this manner, auditor doesn't give an enough attention for accuracy and validity of document from client (Kelley & Margheim, 1990).
 5. Not to do assessment for entire items in the selected sample. This action was conducted by auditor without doing an auditing procedure for all sample items had been designed in auditing program (Alderman & Deitrick, 1982).
 6. Not investigating furthermore the questionable item. In this manner, auditor does not enlarge the review field when found the suspicious and odd transactions (Alderman & Deitrick, 1982).
 7. Receiving inadequate explanation from client. If auditor didn't find auditing evidence expected during auditing process, he/she received an inadequate/less valid/weak explanations as substitution of auditing evidence (Kelley & Margheim, 1990; Malone & Roberts, 1996).
 8. Not selecting the accounting principle used by client. Auditor should investigate conformity of accounting treatment applied by client with general received accounting principle until the auditor feels confidence for accounting treatment applied by the client. (Kelley & Margheim, 1990; Malone & Roberts, 1996).
 9. Reducing number of auditing job. Auditor has reduced number of audit jobs on lower level from standard and recorded it in audit program (Malone & Roberts, 1996; Kelley & Margheim, 1990).
 10. Reporting period is shorter. In this action, auditor burdens and reports the shorter audit period than audit implementation period should be conducted (Kelley & Margheim, 1990; Otley & Pierce, 1995; Donnelly, Quirin, & O'Bryan, 2003a; Pierce & Sweeney, 2006).
 11. Not arranging documentation of audit evidence for implementation of auditing procedure based on policy requirement of public accounting office (Silaban, 2009).
 12. Relying on audit evident as a result of client work overly (Silaban, 2009)

2. Review Method

This review involved some international journals and application of existing research developments in Indonesia such as: Behavioral Research in Accounting, A Journal of Practice & Theory, Journal of Business Ethics, Journal of Applied Business Research, Journal Business and Accounting, Journal of Business Ethics, Journal of Business & Economics Research, Journal Accountability, Journal of Business Ethics, International Journal of Auditing, Journal of Modern Accounting and Auditing, Research by Diponegoro University.

3. Topic Discussion And Finding of Literature Review

These acceptance problems of dysfunctional audit behavior are very important to evidence many studies discussed on this topic. Here is some research examining some dysfunctional audit behaviors.

In winter 2003, Donnelly, Quirin & O'Bryan published their research result which examined and developed the theoretical model identifying locus control, position and organizational commitment as antecedent of acceptance for dysfunctional audit behavior. This research used cross-organizational and path analysis technique designs. The result showed that model proposed by Donnelly et al., was accepted, except the real position, although it had an effect for organizational commitment, but it has insignificant effect.

In the same year, 2003, Donnelly, et al., published again their research result which proposed one different model from proposed before. Donnelly, *et al.*, were success to make better model than before, with using cross-organizational and structural equation modeling technique design but by smaller number of respondents. This research result showed that more acceptance dysfunctional audit behavior, the auditor would be more tending to have extern locus control, lower performance and higher intention to leave. Donnelly, et al., was also success showing that individual character of auditor has an important role in identifying auditor who have a greater dysfunctional audit behavior.

O'Bryan, Quirin & Donnelly, showed a result that personality construct, locus control are useful for managing acceptance of dysfunctional behavior in organization of Public Accounting Office (PAO). Auditor as the respondents of this research which were classified into the extern locus control have perceived that dysfunctional audit behavior had been happened in higher level and it would be more acceptable at this level than their peer respondent classified into intern locus control. The questionable result of this research is the finding that auditor classified into extern locus control also perceived the

possibility of dysfunctional audit behavior detected to be lower than their peer respondent classified into intern locus control. In other word, auditor classified into extern locus control had confidence that if there were dysfunctional audit behavior in their PAO, then they will accept that behavior and to be confidence the behavior will not be detected (O'Bryan, Quirin, & Donnelly, 2005).

In 2005, Sososutiksno investigated to proof an effect of time budget pressure for early stopping of auditing and shorter time of audit reporting than the reality conducted, which the two behaviors are as dysfunctional audit behavior. In facts, time budget pressure tends to cause the auditor does the early stopping and reports the shorter audit time than in reality conducted. Time budget pressure was also evidenced supporting the auditor to do a behavior which makes danger the audit quality (Sososutiksno, 2005).

The work by Maryanti (2005) showed the result that auditor with high performance and high organization commitment will be accepting the dysfunctional audit behavior, because dysfunctional audit behavior was regarded as the potential instrument to show auditor's commitment for their organization and to get promotion. Then, between locus control and acceptance of auditor for dysfunctional audit behavior are not evidenced to have correlation. However, auditor with high intention to switch tends to be more receiving dysfunctional audit behavior (Maryanti, 2005).

The research by Petronila and Irawati (2006) with 120 auditors as respondents from Jakarta area had produced the finding that extern level of auditor's locus control positively had a significant correlation with acceptance level of dysfunctional audit behavior. This means that auditor with extern locus control can't control the result achieved, so that he/she can accept more the dysfunctional in order to be capable in controlling the result which should be achieved for status quo (Petronila & Irawati, 2006). However, auditor performance and self-esteem/ambition showed the positive correlation but insignificant for acceptance level of dysfunctional audit behavior.

Susanti (2007) has examined 171 auditors on *obedience pressure* from superior and *conformity pressure* with co-worker as a proxy of environment pressure. Susanti's (2007) result showed that obedience pressure from superior causes the auditor is ready to do early stopping on one account balance which is really still showing the wrong presentation of material. But, conformity pressure with co-worker didn't make an auditor to do early stopping of audit. Related with organizational commitment, if there were no social pressure, then auditor with high organizational commitment tends to do early stopping of auditing on the lower balance for questionable account. In the contrary, if there were social pressure, then the organizational commitment is not much effected.

But, professional commitment and moral development didn't have significant effect for audit stopping on questionable balance.

However, according to demography of respondents, the work of Susanti (2007) still having the weaknesses, especially from average age of respondents (25 years old) and work duration of auditor (11-12 months). Most auditor are younger people and a newbie in auditing, so the research would be worry to have bias, because most participants of this research is junior auditor which have been just working in PAO.

Furthermore, Sijabat (2010) within his dissertation using Donnelly's et al., (2003b) model had added the work satisfaction variable. Sijabat also didn't use locus control variable as like Donnelly, et al., (2003b). The produced model from Sijabat's study showed that acceptance of dysfunctional audit behavior can be described by using the work satisfaction factors, intention to switch, and organizational commitment. On the one hand, although individual has high organizational commitment and high work satisfaction, but high intention to switch is also causing an auditor accepting the dysfunctional audit behavior. On other hand, high organizational commitment causes an auditor less accepting the dysfunctional behavior. This finding was different with Donnelly's, et al., (2003b) which organizational commitment is negatively significant correlated with intention to switch. This differences are likely caused by different location which makes different cultural.

In Malaysia, Paino Ismail & Smith (2011) modified the research model of Donnelly et al., (2003a & b) as like appearing on the model as follows. The research result of Paino et al., (2010) showed that acceptance of dysfunctional audit behavior by auditor in Malaysia was influenced with relationship between performance, locus control and intention to switch. However, this research result was different with Donnelly's, according to this research that better performance does not cause an inclination of auditor to reject dysfunctional audit behavior, but it would be receiving it.

This topic was investigated in Indonesia, that investigation showed correlation effect between variables of locus control, performance and intention to switch for acceptance of dysfunctional audit behavior(Wahyudin, Anisykurlillah, & Harini, 2011). This finding showed that auditor with extern locus control tends to accept dysfunctional audit behavior. It was indirectly proofing that auditor with extern locus control tends to have low performance, so they tend to accept dysfunctional audit behavior.

In the same year, Paino et al., published their research result about acceptance of dysfunctional audit behavior. Based on survey for 225 managers of auditing in Malaysia indicated the consistent evidence with the theoretical model built. In facts,

acceptance of dysfunctional audit behavior was caused by leadership behavior structure and effectiveness of audit review, but not accomplishment of budget.

Janie (2014) examined for the model which can explain work place spirituality influencing the relationship between locus control, professional commitment and dysfunctional audit behavior. The result showed that Locus Control was not evidenced to moderate relationship between Professional Commitment with acceptance of dysfunctional audit behavior. Work place spirituality is not evidenced to moderate relationship between Professional Commitment with acceptance of dysfunctional audit behavior.

Here is summary of some related research with dysfunctional audit behavior.

Table 1
Summary of research article about Dysfunctional Audit Behavior

No	Concept/Theory/ Research developed	Researcher	Conclusion	Dimension
1	Dysfunctional audit behavior	(Kelley & Margheim, 1990)	Time budget pressure, shorter time audit reporting, and leader personality are related with dysfunctional audit behavior.	Time budget pressure, shorter time audit reporting, behavior of audit quality decline
2	Perception of unethical business activity	(Giacalone & Jurkiewicz, 2003)	Perception of unethical business activity is influenced by spirituality.	
3	Acceptance of dysfunctional audit behavior.	(Donnelly, Quirin, & O'Bryan, 2003a)	<p>Locus control has significant effect positively for dysfunctional audit behavior.</p> <p>Position/occupation has significant effect negatively for dysfunctional audit behavior.</p> <p>Locus control through organizational commitment has significant effect for organizational commitment.</p>	Early stopping, changing of audit procedure, shorter time audit reporting.
4	Dysfunctional audit behavior	(Sososutikso, 2005)	Early stopping, shorter time audit reporting and time budget pressure are significantly related with reduction behavior of audit quality.	Reduction behavior of audit quality.

No	Concept/Theory/ Research developed	Researcher	Conclusion	Dimension
5	Acceptance of dysfunctional audit behavior.	(Maryanti, 2005)	<p>Auditor with performance and high organizational commitment will be more accept dysfunctional audit behavior.</p> <p>Locus control was not evidenced to have relationship with dysfunctional audit behavior.</p> <p>Auditor with higher intention to switch receive dysfunctional audit behavior.</p>	Early stopping, changing of audit procedure, shorter time audit reporting.
6	Ethical orientation	(Elias, 2006)	Ethical orientation is significantly and negatively influenced by professional commitment and environment anticipatory.	Perception and ethical intention
7	Acceptance of dysfunctional audit behavior.	(Petronila & Irawati, 2006)	Acceptance of dysfunctional audit behavior is positively and significant correlated with locus control and intention to switch.	Early stopping, changing of audit procedure, shorter time audit reporting.
8	Acceptance of dysfunctional audit behavior.	(Susanti, 2007)	<p>Social pressure and organizational commitment are significantly correlated with acceptance of dysfunctional audit behavior.</p> <p>Professional commitment and moral development are not influenced for acceptance of dysfunctional audit behavior.</p>	Early stopping.
9	Rent seeking and unethical behavior	(Greenfield, Norman, & Wier, 2008)	Lower professional commitment will be greater possibility of people to do rent seeking and unethical behavior.	Earning management
10	Dysfunctional audit behavior	(Silaban, 2009)	<p>Extern locus control has positive effect for dysfunctional audit behavior.</p> <p>Professional commitment is significantly correlated with dysfunctional audit behavior.</p>	Reduction behavior of quality audit and shorter time audit reporting.

No	Concept/Theory/ Research developed	Researcher	Conclusion	Dimension
11	Acceptance of dysfunctional audit behavior.	(Paino, Thani, & Idris, 2011)	Time budget and consideration of leadership behavior are not influenced for acceptance of dysfunctional audit behavior. Leadership behavior structure has significant and positive effect for acceptance of dysfunctional audit behavior. Audit review is significant correlated negatively for acceptance of dysfunctional audit behavior.	Early stopping, changing of audit procedure, shorter time audit reporting.
12	Acceptance of dysfunctional audit behavior.	(Paino, Ismail, & Smith, 2011)	Locus control is significant correlated positively for acceptance of dysfunctional audit behavior.	Early stopping, changing of audit procedure, shorter time audit reporting.
13	Acceptance of dysfunctional audit behavior.	Janie (2014)	Locus control is significant correlated positively for acceptance of dysfunctional audit behavior.	Early stopping, changing of audit procedure, shorter time audit reporting.

From the explanations above, dysfunctional audit behavior was evidenced to be influenced by some correlations of auditor personal characteristic factors such as locus control, intention to switch, position/occupation, organizational commitment, performance, work satisfaction and prestige/ambition. However, some research results are still having inconsistency result, both different research location research result and the research result conducted in the same country.

4. Conclusion and Future Research

This paper presented a literature review about dysfunctional audit behavior during more than twenty years (1990-2015). It showed the finding used in this article (can be seen in table 1 about summary of research article).

Limitation of this paper is focused only the journal and research related with dysfunctional audit behavior. For the following research should pay attention about other variables which entirely related with dysfunctional audit.

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