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THE ROLE OF RELIGIOUS CONTROL MODERATION IN RELATIONSHIP OF LOCUS OF CONTROL TO THE DYSFUNCTIONAL AUDIT BEHAVIOR: EVIDENCE FROM INDONESIAN AUDITORS

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Abstract

This research was studying about dysfunctional audit behavior. This research aims to: first, analyze the effect of locus of external control on the dysfunctional audit behavior. Second, analyze the effect of religious control to the dysfunctional audit behavior. Third, analyze the effect of locus of control on the dysfunctional audit behavior which moderated by religious control. This research was conducted with survey method to the auditors who work in Public Accounting Firm all over Indonesia. Analysis unit was a junior auditor, senior/supervisor, manager, and partner. Structural equation model by using Warp PLS program was used to analyze data. The research result showed that locus of external control was affected negatively significant to the dysfunctional audit behavior. Religious control was proven affected negatively significant to the dysfunctional audit behavior. Religious control significantly proved to moderate negatively in the relationship between locus of external control and dysfunctional audit behavior.

Keywords: Religious control, the locus of control external, dysfunctional audit behavior

1. Introduction

The public accountant has an important role in creating trust among financial statement users. The important role related to the company management which has difficulty in convincing outside party to trust the arranged financial statement. In another side, financial statement users have limitation to the financial information, however, they need a reliable and relevant financial statement in order to take the economic decision. Therefore, it needs an independent party, which is a public accountant to assure the financial statement is trusted. The trusted financial statement

must be arranged as with accounting principle that accepted by public and free from material misstatement. To assure it, it needs to be proved through audit over the financial statement by a public accountant.

A public accountant that accept audit assignment over financial statement must conduct audit standard and uphold a code of professional ethic. That duty aims to guarantee audit quality. Audit with guaranteed quality, it results in reliable and relevant information to take economic decision for the audited financial statement users. Therefore, the interest of audited financial statement users can be fulfilled and protected from a misinterpretation of the financial statement. Then, public accountant responsibility not only limited to the client or employer interest but also public interest, thus public accountant must comply and implement all basic principles and rules of prevailed professional ethic [1].

Agoes and Ardana (2013) stated that the image of the public accountant profession determined by public trust level of public accountant service user [2]. Public trust level determined by service quality level, compliance and awareness level of accountants, and public comply audit standard and code of professional ethics. However, if public accountant not fulfills audit standard and ignore code of profession ethic in the assignment, then dysfunctional audit behavior more likely to occur.

The fact shows something contradictory, where in one side, public accountants have a duty to conduct audit standard and uphold a code of professional ethic, and in another side, the opposite occurred, public accountants have dysfunctional audit behavior. Dysfunctional audit behavior has been spread, 89 percent of respondent stated that they involved with audit quality decrease by the premature sign-off way and decrease audit time about 12.2 percent from the established time [3].

In Australia and USA, there are 13%-65% auditors ever conducted early termination of audit procedure and 22%-62.5% ever conducted an action that decreases audit quality directly Suwarjuwono, And then, Sujana and Suwarjono (2006) stated that dysfunctional audit behavior cannot be stopped [4]. In line, Agoes and Ardana mentioned that many rules which involved in unethical practice caused by facing heavy pressure from conflict of interest [2]. That conflict of interest about the interest of auditor personal financial, office where they belong, and audited company management, thus it sacrifices independency principle. Auditor with direct or indirect behavior causes the decrease in audit quality and can be ended with audit failure called by dysfunctional audit behavior[3][5]. Next, O'bryan, et al., stated that the decrease of audit quality directly can be conducted by early termination of audit procedure and replace inappropriate audit procedure[5]. The decrease of audit quality indirectly can be conducted by decrease established audit time. Whereas, Paino, Thani, and Iskandar added that collection of less evidence and inaccurate audit process also can be an indicator of dysfunctional audit behavior[6].

Enough and competent evidence must be collected during the audit process, however, if the audit evidence are not enough and less competent, then public accountant opinion which not supported with enough evidence finally that public accountant opinion is unreliable. Therefore, dysfunctional audit behavior will damage audit quality in the long term[6].

Low audit quality results in unreliable and irrelevant information for economic decision taking, thus it will damage audited financial statement users. Finally, it will affect negatively to the public accountant profession. Public accountant will lose the trust and public and in turn, will end the profession. Therefore, the public accountant should be professional such as realized in avoiding dysfunctional behavior in audit [7],[8]

2. Literature Review

Value Theory: Grand theory that used in this research was value theory and especially religious value theory. Relevant value theory was used related to the ethical failure in business. Value Definition Problem of value still occurs from the past to the present day, because the value is same old as man's action and thought itself [9]. Until whenever the value will be the main problem in human living. Simultaneously, human existence is really determined by value, whether the human becomes good or bad. Type of value is various as with point of view or value object where some can be found as follow: Value: power (social status), achievement, hedonism, stimulation (happiness and life challenge), self direction (independency), universalism (man welfare and nature), benevolence, tradition (respect, commitment, and acceptance of habit and ideas of traditional culture or religion), conformity (suitability of action controlling), and security[10]. Religious Value: From the explanation of the type of value, thus type of value varied as with its importance point of view. However, there is the type of values that has absolute properties, which is religious value, whereas other types of value are relative. Religious value essentially is a value that has the strongest basis of truth compared with other types of value, because it comes from God and the coverage is larger or universal [11].

The Effect of Locus of External Control to the Dysfunctional Audit Behavior. This research also tested the relationship between locus of control with dysfunctional audit behavior by value approach. The value system that adopted by someone, its perception about good and bad, right and wrong will be affected by the attitude-behavior in the organization living [12]. Locus of external control is a belief in an individual that reinforcement and appreciation that accepted not come from their selves but come from luck, by chance, and fate or under control of other power [13]. Meanwhile, dysfunctional audit behavior is auditor behavior that directly or indirectly results in the decrease in audit quality and can be ended in audit failure[1],[2].

Hypothesis 1: locus of control external affected to the dysfunctional audit behavior.

The Effect of Religious Control to the Dysfunctional Audit Behavior Religion is value system that comes from God, consist of command and prohibition rule for human, thus it can create a self-control, self-monitoring, and self-control to the best behavior direction. Alfan mentioned that religious value essentially is a value that has the strongest basis of truth compared with other types of value because it comes from God and the coverage is larger or universal [11]. Therefore, individual with strong faith will have control over the dysfunctional behavior and behavior which not suitable with religion norm.

Hypothesis 2: religious control affected to the dysfunctional audit behavior.

Religious Control Moderating The Effect of Locus of External Control to the Dysfunctional Audit Behavior

In this research, it was tested about religious control which moderating the effect of locus of external control, professional commitment, and organizational commitment to the dysfunctional audit behavior. The relationship of moderation was approached by religion role and religion value. Agoes and Ardana stated that

all religion aim to realize the highest living value of human, which is eternal living in the hereafter[14]. Worldly values are not the goal, but only an intermediate as media for the existence of heaven and hell had been tested to be affected in improving life meaning and mood by Hick and King [10]. And then Hick and King expressed that religious commitment played role in moderating the relationship of a positive effect with meaning in life[10]. Besides that, religious commitment also played role in moderating mood with meaning in life. Religious commitment moderation which reinforces the relationship between those variables caused by the existence of heaven and which weaken caused by the existence of hell.

Hypothesis 3: religious control played role in moderating locus of external control which affected to the decrease of dysfunctional audit behavior to reach the goal, which is eternal life in the hereafter.

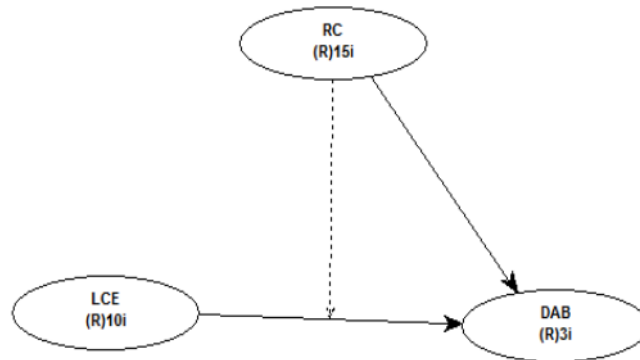


Figure 1. Research Model

3. Materials And Methods

Research Population and Sample: Population in this research was auditors that work in public accounting firm all over Indonesia. Sample taking in this research was conducted based on a convenience sampling method. This method was selected because the auditor population that works in public accounting firm all over Indonesia was unknown accurately. Auditors that made as research sample were auditors in junior, senior, partner, or manager position. The minimum sample size that required for research which uses data analysis with structural equation model is 5 folds of research indicator number [15]. In this research, there was 34 indicators, thus minimal sample size which required was 170. 8

4 Data Analysis Technique: Data analysis technique that used in this research was structural equation model with variance approach or component based (variance based/component based structural equation modeling) or known as Partial Least Square (PLS). This method used due to it is strong enough method because it is based on many assumptions. Data should not distribute normal multi-various, in which data with categorical, ordinal, interval to the ration scale can be used in the same model and the sample should not large. Besides it can be used to confirm the theory, PLS also can be used to explain whether yes or no the relationship between latent variable. This method selection also caused by many indicator numbers, however, it had the little

sample size, thus it was impossible to be solved with covariance-based structural equation modeling [16][17].

Hypothesis Test: Test of research hypothesis is based on the coefficient estimation of the structural model. Test of each hypothesis based on probability estimation value from the structural model. Research hypothesis is supported if its probability significance value is smaller than 0.05 or 0,10 [16][17].

3. Results and Discussions

The questionnaire was sent through e-mail to 200 e-mail addresses/ public accounting firm e-mail all over Indonesia [13]. The number of samples was 176 respondents. The auditor was considered as enough because it had been appropriate with a minimum sample size that required for research that uses data analysis with structural equation model, which is 5 folds of 34 research indicators or for 170[15].

Analysis of Model Measurement & Confirmatory Factor: Before conducting an analysis of the structural model, the researcher must conduct model measurement to test validity and reliability from indicators which create latent construct by conducting confirmatory factor analysis. From the test result of confirmatory factor analysis, it was obtained as follow: from all variable indicators that used in this research, all indicators could be used because all were loading factor over 0.7.

After it was conducted by confirmatory factor analysis, then it was conducted by test to convergent, discriminant, and reliability validity. The result showed that indicators of all constructs in this research had a high correlation. It seen from Average Variance Extracted value over 0.5. The result of the reliability test also showed that instrument accuracy, consistency, and precision in measuring each construct also proven. It seen from Cronbach's Alpha and Composite Reliability over 0.7 for all.

The following are the result of validity and reliability test for each structural equation model

Table 1. The Result of Validity and Reliability Test Using WarpPLS

Testing	Parameter	Value	Rule of Thumb	Conclusion
Validates	<i>Average Variances Extracted</i>			
	DAB	0.776	>0,50	Valid
	LCE	0.824	>0,50	Valid
	RC	0.837	>0,50	Valid
Reliability	<i>Cronbach's Alpha</i>			
	DAB	0.855	>0,70	Reliabel
	LCE	0.976	>0,70	Reliabel
	RC	0.986	>0,70	Reliabel
	<i>Composite Reliability</i>			
	DAB	0.912	>0,70	Reliabel
	LCE	0.979	>0,70	Reliabel
	RC	0.987	>0,70	Reliabel

Source: Data from WarpPLS (2018)

SEM PLS analysis conducted in one modeling step, which is a model that includes four research variables as follow:

1. Dysfunctional audit behavior variable as an exogenous variable
2. Locus of control and professional commitment variable as an endogenous variable.
3. Religious control variable as a moderator variable

Actually, from measurement result to the model, it showed that the whole result, either main model or supporting model showed feasibility as a model. Average Path Coefficient, Average R-squared, and Average adjusted R-squared value showed significance value less than 0.05, thus it could be concluded that this research model was feasible. And next, Average block VIF showed score less than 3.3 which means that the research model was also feasible. Then Tenenhaus GoF score showed a score that bigger than 0.1 which means that the research model is still feasible. The result of Symson's paradox ratio and R-squared contribution ratio also indicated that the research model is feasible. And then from Table 2. which are Warp PLS superficial has obtained the result that locus of external control was affected negatively by the acceptance of dysfunctional audit behavior with coefficient estimation -0.165 and significance level 0.063. And then, religious control was affected negatively by the dysfunctional audit behavior with coefficient estimation -0.146 and significance level 0.013. Next, religious control was affected negatively significant to the relationship between locus of external control with dysfunctional audit behavior with estimation coefficient -0.136 and significance level 0.08. The last, the locus of external control and religious control ability in explaining dysfunctional audit behavior variability was 0.07.

4. Hypothesis Test

Based on inferential statistical data analysis that was conducted by using WarpPLS, the hypothesis can test and the result of its statistical test displayed as follows: Summary of coefficient estimation and WarpPLS superficial as what been displayed in Table 2.

Table 2. Equation Coefficient Estimation

Influence	Coefficients	Significance
LCE→DAB	-0.165	0,063 P<0,10
RC →DAB	-0.146	0,013 P<0,10
RC*LCE→DAB	-0.136	0,08 P<0,10

Rule of Thumb p-value <0,10

Source: Data from WarpPLS (2018)

The Effect of Locus of external Control to the Dysfunctional Audit Behavior: Hypothesis 1 stated that locus of external control was affected to the dysfunctional audit behavior.

Based on the result of data processing in table 2, this hypothesis was proved and supported empirically, because actually locus of external control was affected negatively 0.165 significant with significance level 0.063 to the dysfunctional audit behavior. The research finding proved that locus of external control was proved affected negatively significant to the dysfunctional audit behavior. From this research finding, it could be explained that the locus of external control could improve dysfunctional audit behavior. That condition could be occurred for auditors who still uphold a code of professional ethic and audit standard, thus pressure from outside party could affect to have dysfunctional audit behavior or auditors with low locus of external control could conduct self-controlling to not do dysfunctional audit behavior. The finding of this research in line with value theory which stated if the value system that adopted by individual obtain reinforcement that needed to guarantee fate and luck, then dysfunctional behavior unneeded to survive in life. Although this finding was not in line with many previous researches that showed locus of external control was affected positively to the dysfunctional audit behavior in which empirical evidence showed that locus of external control was affected positively by the dysfunctional audit behavior [2],18,19,20,21,22,23.

In many previous researches, there was no proof that locus of external control was affected negatively and not significant to the dysfunctional audit behavior. However, this finding was still in line with the research of Eka and Ika [24], from Shapeero, Chye, and Killough stated that locus of external control was affected negatively significant to the dysfunctional audit behavior[25]. The result means that the locus of external control decreases dysfunctional audit behavior. That condition could be occurred for auditors that obtain increasing pressure from outside party, but still consistent to implement audit standard and code of professional ethic, thus dysfunctional audit behavior decreased. Those auditors were more likely to realize that dysfunctional audit behavior would decrease their reputation and profession, thus they avoided dysfunctional audit behavior.

The Effect of Religious Control on the Dysfunctional Audit Behavior: Hypothesis 2 stated that religious control was affected negatively by the dysfunctional audit behavior. Based on the result of data processing in table 2, this hypothesis was proven and supported empirically because the locus of external control was affected negatively significant to the dysfunctional audit behavior. The result of data processing showed that the value of regression coefficient estimation between religious control with dysfunctional audit behavior was -0.146 (negative) with significance level 0.013. Although it was proven to be a negative significance level was 0.013 and it was smaller than 0.10.

Regression coefficient estimation between religious control and dysfunctional audit behavior had negative value, thus the second hypothesis had enough evidence to be accepted. The result means that religious control could decrease dysfunctional audit behavior. It could be explained that auditors with religious control could control themselves to not do dysfunctional audit behavior because they had prevention control to not do the dysfunctional behavior. This finding was in line with religious value theory that religious value, essentially is a value that has the strongest basis of truth compared with other types of value, because it comes from God and the coverage is larger or universal. Therefore, individual with strong faith will have control over the dysfunctional behavior and behavior which not suitable with religion norm [11]. This finding was in line with previous research findings, Shyam, et al., that been studied about religious attitude effect to the social and consumption behavior in six countries (Malaysia, Turkey, Taiwan, China, Britain, and New Zealand)[26]. Those countries represented Islam, Buddha, and Christian. The research result showed that dysfunctional social and consumer behavior could be decreased through the improvement of one's religious attitude

Religious Control Moderating The Effect of Locus of External Control to the Dysfunctional Audit Behavior: Hypothesis 3 stated that: religious control moderating negative locus of external control which affected to the decrease of dysfunctional audit behavior in reaching the goal, eternal living in the hereafter. Based on the result of data processing in table 2, this hypothesis is proven and supported empirically because religious control was proven in moderating negative and significant effect (weaken) to the relationship between locus of external control with dysfunctional audit behavior with coefficient estimation -0.136 and significance level for 0.08. The third hypothesis had enough evidence to be accepted. The negative coefficient value could indicate that religious control affected negatively (weaken) the relationship between locus of external control and dysfunctional audit behavior.

It means that religious control was proven in moderating negatively locus of external control to the dysfunctional audit behavior. Religious control had the ability to control the auditor's behavior effectively, thus it could decrease dysfunctional audit behavior because auditors believe in eternal living in the hereafter. Worldly values are not the goal, but only an intermediate as media to reach the goal, which is eternally living in the hereafter.

This finding was in line with religious value theory and previous research finding by Hick and King (2008) stated that that religious commitment played role in moderating the relationship of a positive effect with meaning in life[27]. Besides that, religious commitment also played role in moderating mood with meaning in life. Religious commitment moderation which reinforces the relationship between those variables caused by the existence of heaven and which weaken caused by the existence of hell.

This finding was also in line with Kay, et al research which stated that God as a source of external control and religion belief could be functioned as external control which could replace manipulation when personal control decrease[28],[29]. The relationship between locus of external control with religious control could be seen from belief aspect which showed suitability, all of them placed external strength in directing fate or luck. Thus, religious control would improve locus of external strength. Therefore, individual with locus of external control that had religious control would comply with the religious rules and avoid the dysfunctional behavior.

4. Conclusions

Locus of external control was affected negatively significant to the dysfunctional audit behavior with coefficient estimation -0.165 and significance level 0.063. Religious control was affected negatively significant to the dysfunctional audit behavior with coefficient estimation -0.146 and significance level 0.013. Religious control proved in moderating significant negative effect on the relationship between locus of external control with

dysfunctional audit behavior with coefficient estimation -0.136 and significance level 0.08.

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