

The Effect of Locus of Control Audit Ethics Time Pressure and Commitment to the Level of Deviation Behavior in Audits at Public Accounting Firms in Bali

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Abstract— This study aims to determine and analyze the influence between the Locus of Control, Audit Ethics, Time Pressure and Commitment to Audit Deviation Behavior at public accounting firms located in Bali. The type of research in this study is quantitative with an associative approach. The population of this study was a foreign-affiliated Public Accounting Firm in Bali. The sample selection method uses a census (saturated sample), which is the number of junior and senior auditors in each public accounting firm in the region. This study used a questionnaire by conducting instrumental tests of validity and reliability. This study obtained 52 auditor respondents who were in public accounting firms. The next stage is in the classical assumption test, and the multiple linear regression test. The test results in this study stated that the locus of control variables and time pressure had an insignificant effect on deviation behavior in audits, while the variables of audit ethics and commitment had a significant negative influence on audit deviant behavior.

Keywords— Locus of Control, Audit Ethics, Time Pressure, Commitment, Audit Deviation Behavior.

I. INTRODUCTION

An audit of financial statements conducted by an external auditor is basically to express an opinion on the reasonableness of the financial statements made by a company, whether the financial statements have been prepared reasonably in accordance with Financial Accounting Standards (SAK). However, in determining the reasonableness of a report, there are often deviations in behavior by an auditor. Deviations in behavior carried out by these auditors will also affect the quality of the audit. Research related to the behavior of irregularities in audits has been carried out by several researchers, including by Syarista (2016), revealing that the personal characteristics of auditors, audit ethics and auditor experience have a positive and significant effect on audit deviation behavior. Nasution (2013), revealed that the auditor's personal characteristics and audit ethics have a significant effect on audit deviation behavior, but the auditor's experience has no influence. Sabeni (2012), revealed that the locus of control and performance have a negative and significant effect on audit deviation behavior, turnover intention has a positive and significant effect, while commitment has no influence. Harini (2009), revealed that the locus of control has a positive and significant effect,

performance has a negative and significant effect, while turnover intention has no influence on audit deviation behavior. Sitanggang (2015), revealed that turnover intention and commitment have an effect, while performance has no influence on audit deviation behavior

II. GRAND THEORY

Attribution Theory

Attribution is a theory that deals with the efforts made to understand the causes of our behavior and that of others. According to Myers (1996), the tendency to give attribution is caused by the tendency of the human being to explain everything, including what is behind the behavior of others. Attribution theory explains the understanding of a person's reaction to the events around them, knowing their reasons for the events experienced. Attribution theory explains that there are behaviors related to the attitudes and characteristics of the individual, so it can be said that only looking at their behavior will be able to know the attitudes or characteristics of the person and can also predict a person's behavior in the face of certain situations.

Basically, attribution theory states that when individuals observe the behavior of others, they try to determine whether it is caused internally or externally. Internally induced behaviors are those that are believed to be under the personal control of the individual himself in a conscious state, such as personality traits, consciousness and abilities. While externally caused behavior is behavior that is influenced from the outside, which means that the individual will be forced to behave because of the situation, such as the presence of social influence from others.

III. RESEARCH DESIGN

The type of research carried out is quantitative research. According to (Sugiono, 2013), a research method based on the philosophy of positivism is used to examine certain populations or samples. Sampling techniques are generally carried out randomly, data collection using research instruments, quantitative / statistical data analysis with the aim of testing predetermined hypotheses. This study uses an associative approach. The associative approach is a study carried out with the aim of knowing the relationship between

two or more variables. The data used in this study are primary data. Primary data is a data source obtained directly from the original or first-party source. Primary data is specifically collected by researchers to answer research or research questions. Primary data can be in the form of opinions of research subjects (people) both individually and in groups, the results of observations of an object (physical), events, or activities, test results (Syarista, 2016). This research was conducted at a Public Accounting Firm in Bali, there are 10 Public Accounting Firms in the number of Public Accounting Firms

Data analysis is a process of simplifying data into a form that is easier to read and interpret. By using quantitative methods, it is hoped that more accurate measurement results will be obtained about the responses given by respondents, so that the data in the form of numbers can be processed using statistical methods. Data analysis in this stage is an instrument test, where the stages carried out are validity tests and reliability tests. Furthermore, it uses the classical assumption test, where the stages are in the form of normality tests, multicollinearity tests, heteroskedasticity tests. After the two stages are met, it is continued with the multiple linear regression test, where there is a r square test, a t test, an F test.

IV. RESULT

The Effect of Locus of Control on Audit Deviation Behavior

The Locus of Control influence has a regression coefficient of Positive 0.105 and a significance level not of $0.231 > 0.05$. This means that the Locus of Control variable has an insignificant positive effect on the dysfunctional behavior of KAP auditors in Bali, in the submission of the hypothesis H0 is accepted and H1 is rejected. Based on this explanation, it can be ascertained that auditors who have a level of internal and external locus of control do not affect the auditor's deviant behavior.

The Effect of Audit Ethics on Audit Deviation Behavior

The Audit Ethics variable has a regression coefficient of negative -0.106 and a significance value of $0.007 < 0.05$. This means that Audit Ethics has a significant negative effect on audit deviation behavior so that H0 is rejected and H2 is accepted. This explains that the higher the auditor applies audit ethics, the smaller the tendency to audit deviation behavior. Ethical practices are very important to be applied, this is expected to maintain the professional attitude of auditors in carrying out their duties and obligations. This research research can already prove that the application of audit ethics carried out by auditors in the KAP has been well implemented, so as to suppress the emergence of dysfunctional audit behavior. This research supports previous research from Nasution, istianah (2013), and Kawisana (2020)

The Effect of Time Pressure on Audit Deviation Behavior

The auditor's Time Pressure variable has a regression coefficient of negative -0.184 and a significance value of $0.266 > 0.05$. This means that Time Pressure has a negative but not significant influence on audit deviation behavior. So H0 Accepted and H3 Rejected. In the theory of attitude change developed by Carl Hovland it is explained that the auditor who

experiences pressure on time will experience discomfort in him because he is required to achieve a predetermined time budget. Circumstances like this will force auditors to engage in dysfunctional behavior in order to reach a predetermined time budget. However, in this study, time pressure did not affect the tendency of auditors to engage in deviant behavior.

The Effect of Professional Commitment on Audit Deviation Behavior

The Professional Commitment variable has a regression coefficient of negative -0.143 and a significance value of $0.012 < 0.05$. This means that Professional Commitment has a negative and significant effect on Audit Deviant Behavior so that H0 is rejected and H4 is Rejected. In attribution theory, professional commitment can be classified as a *disposition attribution or internal factors that determine a person's behavior*. When the auditor has a low professional commitment, it will direct the auditor to behavior with the aim of personal or group interests and is very vulnerable to deviant behavior that has the potential to damage the profession. Based on the results of this study, a good professional commitment has been applied by the auditors at kap Bali, so that the behavior of irregularities in the audit can be suppressed. The results of this study are in accordance with the research conducted by Agung (2015), and Kawisana (2022)

V. CONCLUSION

The Locus of Control influence has a regression coefficient of Positive 0.105 and a significance level not of $0.231 > 0.05$. This means that the Locus of Control variable has an insignificant positive effect on the dysfunctional behavior of KAP auditors in Bali.

The Audit Ethics variable has a regression coefficient of negative -0.106 and a significance value of $0.007 < 0.05$. This means that Audit Ethics has a significant negative effect on audit deviation behavior

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