

## THE IMPACT OF AUDITOR'S PERSONALITY, TURNOVER INTENTION, AND PROFESSION ETHICS TO THE BALI REPRESENTATIVE OF BPK RI AUDITOR DYSFUNCTIONAL BEHAVIOR

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**ABSTRACT:**The purpose of this study was to determine the effect of auditor personality, turnover intention, and professional ethics on the dysfunctional behavior of BPK RI Representatives in Bali Province. The population in this study was the Auditor representative of the Province of Bali in BPK RI totaling 42 people. Determination of the number of samples used is based on a purposive sampling method with criteria for auditors who have worked at least 1 year and are certified by senior auditors. The number of population that is less than 100 people is categorized as small, so that the data becomes saturated and all populations are used as samples, so the sample of this study is  $n = 42$ . The results of this study indicate that the auditor's personality is positively related to audit dysfunctional behavior. The influence of turnover intention on dysfunctional behavior that turnover intention is positively related to dysfunctional audit behavior. The influence of professional ethics on dysfunctional audit behavior that professional ethics is negatively related to audit dysfunctional behavior. This study illustrates that audit dysfunctional behavior is negative behavior that can be triggered by the auditor's personality and turnover intention, but audit dysfunctional behavior can be avoided by applying the auditor's professional ethics.

**KEYWORDS:** Auditor dysfunctional, turnover intention, professional ethics, and auditor's personality.

### I. INTRODUCTION

Indonesia is a developing country having a fairly high level of corruption (Oktaviani, 2017). The increasing number of the corruption in Indonesia is presumably caused by the lack of the regulation preservation and the institution related to financial auditor that becomes less in function. Whereas, the financial auditor's main task is to minimize corruption case completely (Provita cited in Oktaviani, 2017).

Audit in finance is familiarly a task carried out either by an institutional accountant or independent accountant (Anita et. all, 2018). Therefore, a public accountant works as a third party who will bridge the management in the government with the outside party who is in demand, thus the report presented by the management hereafter can be trusted as a foundation for a decision making (Mahardini et al, 2014). Consequently, a public accountant has to make a report about findings that is transparent, precise, time exact, and convergent from the financial accountancy standard or the generally acceptable accountancy principal (Seruni, 2017).

Auditor inappropriate behavior which is divergent from the applicable directive is the audit dysfunctional behavior (Oktaviani, 2017). Such behavior can endanger a company. Graham cited in Mahardini et al (2014) describes the failure of an audit is mostly fostered by the expunged of very important audit directive from an audit directive which is not yet performed adequately for some items.

During these time lately, the case of corruption involved the BPK respective member reminds that up to now, performing an evaluation of the BPK system and the auditor in BPK is still necessary. The case happened in September 2019 that KPK has make Rizal Djalil, a BPK respective member, as a guilty of drinking water project bribery (tirto.id, 2019). There was a divergence on the management of the drinking water infrastructure as well as the management of waste in "RektoratJendralCiptaKarya" for 18 Billion rupiah, also some other cases like, project demand from a network working for the main distributor in Hungary for 79,27 Billion which then is brought to a Limited Liability Company called *Minarta Duta Hutama* with the agreement of 1,3 billion rupiah in conversion of Singaporean Dollar (cnnindonesia, 2019). In 2016, the case involved auditor has happened

(cnnindonesia, 2019), auditor of BPK RI got into bribery case related to the accord of “Opini WTP” by BPK Indonesia Republic to the finance report of Ministry of Village, Development of Disadvantaged Regions in 2016 (Yuntho, 2017).

An auditor has to possess high dedication to the people and moral commitment as the people will demand the high quality standard of the public auditor (Indrayanti et al, 2017). To that extent, there will be a need to set a technical standard and ethical standard for being a fundament for the process of audit. The ethical standard is dearly needed of a profession as an auditor, for, an auditor is a position requiring somebody to be reliable and will face the other clashes of urges (Janie dan Isgiyarta, 2019).

Besides, the auditor’s personality becomes one of important factors influencing their work and action (Robbins, 2008). Personality refers to the auditor’s trait effecting his way of making decision. The occurrence of this distortion act cannot be separated from the auditor’s personality. According to Harmana et al (2017) personality has aspects such as character, temperament, attitude, emotion stability, responsibility, and sociability. All those aspects should have ideal portion in auditor’s self to create ideal personality. Thus, the dysfunctional act can be avoided with such a good personality and the one upholding high profession ethic (Sari et al, 2018).

The series of corruption cases involving BPK respective member becomes black mark for BPK and has lessened the people’s belief to BPK as an independent finance examiner institution. An auditor needs to have right ethic when working on the job. According to Mahardini et al (2014), ethic is knowledge field which initially come from a philosophy discussing about value and norm or moral to direct people on how to behave in their daily life. This behavior can really influent someone’s profession In order to avoid from the divergent behavior on the ethic someone may do, many companies and institutions who uphold ethical code as a guidance for the management and auditor behavior. Based on Ofita (2015) someone’s professionalism ethic covers designed action in order to achieve an idealist goal, as well as the auditor himself. This ethical code later will be used to a guidance to control the auditor’s behavior in performing his responsibility (Ramzy et al, 2018). Thus, the understanding of profession ethic of an accountant can minimize the dysfunctional behavior of an auditor. This is in line with the research done by Saputri and Wirama (2015) who state that an auditor’s personality can contribute significantly to the auditor’s dysfunctional behavior. Donelly in Saputri and Wirama (2015) state that internal factors on oneself potentially affects the auditor in his dysfunctional acceptance.

Besides auditor’s personality and ethics, turnover intention becomes one of factor caused dysfunctional behavior. The higher the turnover number, the bigger the auditor changing event happens, later this can give impact on the BPK in the government itself. If somebody go out from an organization, it will occurring a need of an excessive cost for recruiting and training the newcomer. Regulation of BPK RI Number.4 year 2010 stated that someone can become an auditor if he/she is passes nicely on both education as well as the training of functional position of an examination, conclusively, an auditor leaving the organization cannot be right away changed because there are some phases needed in recruiting the new auditor (Pamungkas, 2016). This goes along with the research done by Stiqomah and Hanny (2017) saying that turnover intention can impact significantly to the dysfunctional behavior of an auditor, the same thing is sated by Malone and Robert (cited in Hariani and Adri, 2017) who explain that there is a positive relationship between turnover intention and auditor dysfunctional behavior because of the minimum state of fear of the punishment possibility if such behavior is detected.

Based on the description above, thus the researcher is interested in taking a research with the title “The Impact of Auditor’s Personality, Turnover Interntion, and Profession Ethics to The Bali Representative of BPK RI Auditor Dysfunctional Behavior”.

## II. LITERATURE REVIEW AND RESEARCHHYPOTHESIS

The Hypothesis proposed for this research are:

H<sub>1</sub>: The auditor’s personality gives impact the BPK RI Bali Province dysfunctional behavior.

H<sub>2</sub>: *Turnover Intention* gives impact the BPK RI Bali Province dysfunctional behavior

H<sub>3</sub>: Profession ethics gives impact to the BPK RI Bali Province dysfunctional behavior

## III. METHODS

This study used quantitative approach (positivism) by describing the result of questionnaire distributed. The object of this research was the BPK RI Bali Province auditor’s dysfunctional behavior influenced by auditor’s personality, turnover intention, and profession ethics. The instrument used was questionnaire containing questions with the items adjusted to the variable indicator that had been described previously in operational definition. The questionnaire was used as primary source of this research data. Primary data was processed and described as it was. The population were 42 auditors representative of BPK RI Bali Province. The sample were the same with the population. Referring to the saturated sampling technique, the sample used were a total of 42 auditors. Data gathering technique was done by spreading questionnaire.

Data analysis technique used was multiple linier regression, the equation in this research was:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \epsilon \dots \dots \dots (1)$$

**IV. RESULT ANDDISCUSSION**

The result of validity test gave a description that all the research instrument used to measure auditor personality, turnover intention, profession ethics, and auditor’s dysfunctional behavior variable result more than 0,03 for its coefficient of correlation.

Reliability test showed that all variables had *Cronbach’s Alpha* coefficient for more than 0,60. Thus, it was reliable.

Descriptive Statistics					
	N	Minimu m	Maximu m	Mean	Std. Deviation
Kepribadian Auditor	30	21	35	28.47	3.360
Turnover Intention	30	15	24	19.77	2.176
Etika Profesi	30	21	35	28.40	3.410
TindakanDisfungsional Audit	30	9	15	12.27	1.311
Valid N (listwise)	30				

Source: Processed Primary Data, 2020

The table showed that out of 30 samples, 1) Auditor’s personality minimum score was 21. The maximum score was 35, the average score was 28,47 with the SD scored 3,360. 2) Turnover Intention minimum score was 15. The maximum score was 24, with the average score was 19,77 with the SD scored 1,276. 3) The profession ethics had minimum score 21. Maximum score was 35 with average score was 28,40 and the SD scored 3,210. 4) Auditor’s dysfunctional behavior had minimum score 9. The maximum score was 15, the average score was 12,27 with the SD scored 1,311.

**Classical Assumption Test**

**Table2Normality Test Result**

One-Sample Kolmogorov-Smirnov Test			
		Unstandardized Residual	
N		30	
Normal Parameters <sup>a,b</sup>		Mean	.0000000
		Std. Deviation	.69519054
Most Extreme Differences	Extreme	Absolute	.137
		Positive	.137
		Negative	-.064
Test Statistic		.137	
Asymp. Sig. (2-tailed)		.157 <sup>c</sup>	
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			

Source: Processed Primary Data, 2020

The table above showed that the score of Sig was 0,157>0,05 by using *Asymp. Sig(2-tailed)* test, thus this model was distributed normally.

**Multicollinearity Test**

**Table 3Multicollinearity Test Result**

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Auditor’s Personality	.428	2.335
	Turnover Intention	.429	2.331
	Profession Ethics	.997	1.003

Source: Processed Primary Data, 2020

The result of the test shown that all variables had tolerance score beyond 0,1 and VIF fewer than 10,

thus the regression was free from multicollinearity.

**Table 4 Heteroskedasticity Test Result**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.662	.905		1.837	.078
	Auditor's Personality	-.019	.033	-.163	-.584	.564
	Turnover Intention	.031	.051	.168	.603	.552
	Profession Ethics	-.041	.022	-.347	-1.902	.068

Source: Processed Primary Data, 2020

As it was shown on the table, significant of Auditor's personality scored 0,564 (0,564 > 0,05), significance turnover intention variable scored 0,552 (0,552 > 0,05), and significance score of profession ethics was 0,068 (0,068 > 0,05). Thus it could be concluded that all variables had sig score more than 0,05 and did not have heteroskedasticity.

### Multiple Linear Regression Analysis

**Tabel 5 Multiple Linear Regression Analysis Result**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.954	1.684		4.129	.000
	Auditor's Personality	.164	.062	.419	2.638	.014
	Turnover Intention	.245	.096	.407	2.561	.017
	Profession Ethics	-.147	.040	-.383	-3.682	.001

Source: Processed Primary Data, 2020

Based on the table above, the following multiple linear regression equation that could be made was:  $Y = 6.954 + 0.164X_1 + 0.245X_2 - 0.147X_3$ . 1) The constant ( $\alpha$ ) which was about 6.954 meant that the auditor's personality, turnover intention, and professional ethics were constant with its score 0, so that the audit dysfunctional behaviour had a positive sign with its score 6.954 that indicated the existence of audit dysfunctional behavior. 2) The score of auditor personality regression coefficient was 0.164 that meant positive, it explained that if the personality of the auditor who had type A character was increased, then the auditor's dysfunctionality behavior would also increase. 3) The score of turnover intention variable regression coefficient was 0.245 that meant positive, it explained that if turnover intention was higher, then the audit dysfunctional behavior would also get higher. 4) The score of coefficient regression of professional ethics variable was -0.147 that meant negative, it explained that if professional ethics got higher, then the auditor's dysfunctionality behavior would decrease.

### The Result of Model Feasibility Test

**Table 6 Result of the Determination Coefficient Analysis**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.848 <sup>a</sup>	.719	.687	.734
a. Predictors: (Constant), Profession Ethics, Turnover Intention, Auditor's Personality				
b. Dependent Variable: Audit Dysfunctional Behavior				

Source: Processed Primary Data, 2020

Based on the table above, it was known that the score of adjusted  $R^2$  was 0.687 meant that 68.7% of changes in audit dysfunctionality (Y) were influenced by (auditor's personality ( $X_1$ ), turnover intention ( $X_2$ ), and professional ethics ( $X_3$ )), while the remaining 31.3% was influenced by external factors.

### Simultaneous Test (F Test)

Tabel 7 The Result of F-test

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	35.851	3	11.950	22.169	.000 <sup>b</sup>
	Residual	14.015	26	.539		
	Total	49.867	29			

Source: Processed Primary Data, 2020

Based on the Table of simultaneous significance test (Test F), it was known that the score of sig F was 0,000. The significant score  $0,000 < 0,05$  meant that the auditor's personality, turnover intention, and professional ethics significantly influenced the audit's dysfunctionality.

#### Partial Test (t-test)

Tabel 8 The Result of t-test

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.954	1.684		4.129	.000
	Auditor's Personality	.164	.062	.419	2.638	.014
	Turnover Intention	.245	.096	.407	2.561	.017
	Profession Ethics	-.147	.040	-.383	-3.682	.001

Source: Processed Primary Data, 2020

#### The Effect of Auditor Personality on Audit Dysfunctional Behavior

Based on the results of t-test about the impact of auditor personality on audit dysfunctionality behavior, it was known that the score of sig was  $0,014 < 0,05$  with its regression coefficient was 0.164 which meant positive. Thus, H1 was accepted. This result showed that the auditor's personality was positively related to audit dysfunctionality behavior.

#### The Effect of Turnover Intention on Audit Dysfunctional Behavior

Based on the results of t-test about the impact of turnover intention on audit dysfunctionality behavior, it was known that the score of sig was  $0,017 < 0,05$  with its regression coefficient was 0.245 which meant positive. Thus, H2 was accepted. This result showed that turnover intention was positively related to audit dysfunctional behavior.

#### The Effect of Professional Ethics on Audit Dysfunctional Behavior

Based on the results of t-test about the impact of professional ethics on audit dysfunctionality behavior, it was known that the score of sig was  $0,001 < 0,05$  with its regression coefficient was -0.147 which meant negative. Thus, the H3 was accepted. This result showed that professional ethics was negatively related to audit dysfunctional behavior.

#### Discussion

##### The Effect of Auditor Personality on Audit Dysfunction Behavior

Based on the results of t-test about the impact of auditor personality on audit dysfunctional behavior, it was known that the score of sig was  $0,014 < 0,05$  with its regression coefficient was 0.164 which meant positive. Thus, the H1 was accepted. This result showed that the auditor's personality was positively related to audit dysfunctional behavior.

Personality referred to the nature of the auditor that influenced how the auditor made a decision. The emergence of cases of deviations committed by the auditor can not be separated from the personality of the auditor himself. According to Harmana et al (2017) personality has aspects such as character, temperament, attitude, emotion stability, responsibility, and sociability. All aspects must have an ideal portion within the auditor as an ideal personality embodiment. Therefore, the dysfunctional behavior could be avoided by having a good personality (Sari et al, 2018).

##### The Effect of Turnover Intention on Audit Dysfunctional Behavior

Based on the result of the t-test about the impact of turnover intention on audit dysfunctional behavior, it was known that the score of sig was  $0,017 < 0,05$  with its regression coefficient was 0.245 which meant positive. Thus, the H2 was accepted. This result showed that turnover intention was positively related to audit dysfunctional behavior.

The imbalance explained by this theory became one of the factors for someone to stop or change jobs.

Psychologically, the auditors who feel uncomfortable with their work whether it was about their work environment or things related to their work, will have a tendency to make a turnover. This was supported by a research conducted by Istiqomah and Hanny (2017) which stated that turnover gave impact on auditor's dysfunctional behavior. It was because the auditors who no longer had any desire towards their jobs were vulnerable to have dysfunctionality behavior.

### **The Effect of Professional Ethics on Audit Dysfunctional Behavior**

Based on the result of the t-test about the impact of professional ethics on audit dysfunctional behavior, it was known that the score of sig was  $0.001 < 0.05$  with its regression coefficient was  $-0.147$  which meant negative. Thus, The H3 was accepted. This result showed that the professional ethics was negatively related to the audit dysfunctionality behavior.

### **The Implication of the Study**

Based on the discussion, it can be inferred that the personality of the auditor gives a positive impact on the audit dysfunctionality behavior. This result implies that the audit dysfunctionality will be decreased if the BPK management is able to improve the personality of the auditor based on its workload and provide an appropriate proportion of work hours. Thus, the audit dysfunctional behavior will be decreased.

Turnover intention also gives a positive impact on audit dysfunctional behavior. From this result, it can be implied that in order to decrease the audit dysfunctionality behavior, BPK management should reduce the workload and working hours based on the applicable regulations of labor laws. In addition, the BPK management should not give unsuitable responsibilities based on its position and job description carried by the employees.

Morover, the professional ethics have a significant negative impact on the audit dysfunctional behavior. This result implies that BPK management should maintain the professional ethics with the intention of avoiding any gaps in doing the job. This can be done by designing a supportive work environment and implementing policies so that the employees can support each other.

### **Limitation of the Study**

From the research that had done by the researcher, there were two limitations that could be presented. First, the samples needed to be improved. It was done to obtain a result that could describe the field situation holistically. Second, the variable constructions were simple. This limitation could be overcome by increasing the construction of variables in the form of mediation and moderation variables.

## **V. CONCLUSION**

Based on the findings and discussion mentioned above, the conclusions that could be drawn were: 1) The personality of the auditor gave a positive impact on the dysfunctional behavior of BPK RI Bali Province auditors. 2) Turnover intention gave a positive impact on the dysfunctional behavior of BPK RI Bali Province auditors. 3) Professional ethics gave a negative impact on the dysfunctional behavior of BPK RI Bali Province auditors.

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