

## ABSTRACT

The purpose of this study is to investigate the influence of locus of control, tone at the top, and tone at the bottom on dysfunctional audit behavior. It examines both internal and external factors that may lead auditors to commit fraud or deviate from established audit standards. The research involved distributing questionnaires to all auditors at the Pekanbaru Public Accounting Firm, totaling 60 participants. A quantitative approach was employed, utilizing a saturated sampling method to determine the sample size. Tone at the top was assessed through performance pressure and company regulations; locus of control was evaluated based on external and internal dimensions; and tone at the bottom was gauged by expectations of non-compliant behavior from coworkers and actual instances of non-compliance among colleagues. The findings indicated that tone at the top, locus of control, and tone at the bottom all had a positive and significant impact on dysfunctional audit behavior.

**Keywords:** Dysfunctional Audit Behavior, Tone at the Top, Locus of Control, Tone at the Bottom

## INTRODUCTION

Companies need independent auditors to examine their financial statements in order to produce fair and reliable reports. An auditor is someone who expresses an opinion of fairness in all material respects, the financial position of the results of operations and cash flows in accordance with generally accepted accounting principles (Arens et al., 2012). According to Mulyadi (2002) auditors are public accountants who provide audit services. Auditors are trusted as a profession that behaves professionally and ethically so that the results of their work can be trusted, relevant and reliable. The form of a professional attitude of an auditor can be realized by avoiding deviant behavior in audits (Saputri & Wirama, 2015). However, in practice, cases of violation of the professional code of ethics and audit irregularities still occur frequently, such as dysfunctional audit behavior.

One case of audit irregularities that occurred in Indonesia recently was the case of PT Asuransi Adisaran Wanaartha (WAL) with auditors from the Public Accounting Firm (KAP) Kosasih, Nurdiyaman, Mulyadi Tjahjo and Partners (KMNT). KAP KNMT audited the financial statements of PT Asuransi Adisaran Wanaartha (WAL). AP and KAP could not find any indication of report manipulation that made it appear as if PT WAL's financial condition and health level still met the applicable health level. As a result of the case, the Financial Services Authority (OJK) imposed sanctions on AP Nunu Nurdiyaman, AP Jenly Hendrawan, and KAP KNMT, and the Ministry of Finance suspended AP Nunu Nurdiyaman's license for a period of 15 months starting from February 28, 2023 to May 30, 2024, AP Jenly Hendrawan is not allowed to provide services in the financial sector since February 24, 2023, KAP Kosasih, Nurdiyaman, Mulyadi Tjahjo and Partners are not allowed to accept new assignments, and must complete existing contracts no later than May 31, 2023.

The existence of cases of audit irregularities such as the example above is feared to cause a crisis of confidence and loss of credibility in the public accounting profession in processing and presenting financial information. There are many factors that influence dysfunctional audit behavior itself, both external and internal. One factor that has the potential to influence the occurrence of dysfunctional audit behavior is the example of superiors "Tone at the Top". The results of Wang & Fargher's research (2014) show that tone at the top significantly affects the assessment of internal auditors' financial misstatements.

Wang & Fargher's (2015) research shows that tone at the top significantly affects fraud risk assessment. Research by Julian et al. (2021) states that tone at the top has no effect on fraud risk assessment. The results of the study (Tervo et al., 2013) show that tone at the top influences the decision of staff auditors to follow or not actions suggested by supervisors that conflict with the audit program. The results of research (Andriani & Cheisviyanny, 2022) show that auditors will take dysfunctional audit actions if they know that the leadership accepts this dysfunctional attitude.

Apart from Tone at the Top, another factor that influences dysfunctional audit actions is Locus of Control. Locus of control, which is an individual characteristic, can indicate the level of a person's belief in the elements influenced by the success or adversity experienced. Previous research revealed that locus of control has a negative effect on dysfunctional audit behavior such as (Widhiaswari et al., 2021). Sutanto & Sugiarto's research (2021) states that locus of control has a positive effect on dysfunctional audit behavior. Meanwhile, research from (Herliza et al., 2019) states that locus of control has no effect on dysfunctional audit behavior.

Another factor that can influence dysfunctional audit behavior is tone at the bottom. In addition to examples from superiors, the actions of fellow employees can also influence a person's behavior. Tone at the bottom describes the immediate work environment, namely fellow employees. Warren et al. (2015) asserts that the expectations of others and the behavior of others in the surrounding environment greatly influence individual behavior. In addition, unethical behavior shown by employees greatly increases the potential for deviant behavior, even though superiors convey ethical values (Warren et al. 2015).

Based on the background description that has been discussed, the formulations of this study are: (1) Does Tone at the Top affect dysfunctional audit behavior at the Public Accounting Firm in Pekanbaru? (2) Does Locus of Control affect dysfunctional audit behavior at the Public Accounting Firm in Pekanbaru? (3) Does Tone at the Bottom affect dysfunctional audit behavior at the Public Accounting Firm in Pekanbaru?

## **THEORITICAL BACKGORUND**

### ***Attribution Theory***

Attribution theory was first proposed by Fritz Heider in 1958. Attribution theory explains the process of how we determine the causes and motives of a person's behavior. This theory refers to how a person explains the causes of the behavior of others or himself to be determined whether from internal such as nature, character, attitude, etc. or external such as the pressure of certain situations or circumstances that will have an influence on individual behavior (Luthans, 2005). Attribution theory refers to the cause of an event or outcome that is obtained based on individual perceptions, understanding a person's reaction to events around them by knowing their reasons for the events experienced.

### ***Dysfunctional Audit Behavior***

Dysfunctional audit behavior according to Dewayanti (2022) is deviant behavior carried out by an auditor in the form of manipulation, fraud or deviation from audit standards. Meanwhile, according to (Rohman, 2018) audit dysfunctional behavior is the behavior of auditors during the audit process that is not in accordance with the established audit program or deviates from established standards. It can be concluded that audit dysfunctional behavior is an action taken by auditors that can reduce audit quality either directly or indirectly. The things that cause auditors to engage in deviant behavior are influenced by factors from

within (individual behavior) and factors from outside themselves (influenced by the environment). Dysfunctional audit behavior that is commonly carried out in the audit process is the act of terminating audit procedures (Premature Sign-Off Audit), reporting not according to budget time (Under-reporting of Time), and replacing or changing audit procedures (Altering or Replacing Audit Procedures).

### ***Tone at the Top***

According to (Warren et al., 2015) tone at the top is a way for top management to express the values (ethics) applied in the organization and provide guidance to employees. Tone at the top is simply defined as a statement, expression, speech, will, which comes from the top leadership. Leaders openly communicate their values openly and transparently to people inside and outside the organization. Employees will tend to notice and follow every action taken by their superiors. Therefore, the tone at the top reflects whether employees' actions will be in a good direction or a bad (deviant) direction.

In this study, researchers used attribution theory. Attribution theory refers to how a person explains the causes of his own or other people's behavior which is determined from internal and external factors. In this case, Tone at the Top is an external factor used as a reference for employees in dysfunctional audit behavior.

Judging from the results of research conducted by Tervo et al. (2013) shows that auditors tend to follow the tone at the top set by superiors. The same results were conveyed by (Andriani & Cheisviyanny, 2022), namely auditors who know the tone at the top accepting dysfunctional audit behavior are more likely to commit dysfunctional audit actions. Based on the summary of the theory and previous research above, hypotheses can be formulated, namely:

H1: Tone at the Top affects audit dysfunctional behavior

### ***Locus of Control***

According to (Rotter, 1966) Locus of Control is one of the personality abilities (personality) which is defined as an individual's belief in his ability to control his own destiny. Through locus of control, the accountant's behavior or actions in overcoming certain circumstances can be guided and justified. To better manage every challenge at work and instead view it as a test to see how well they are performing, people with internal locus of control feel that individuals have power over whether they are successful or not in life.

A person's locus of control allows us to predict whether or not they will engage in dysfunctional audit behavior. Locus of control is based on attribution theory, which states that decisions are made one of two possible explanations: either because of one's nature or character, or because of external circumstances and impetus (Robfilard, 2021).

(Andriani & Cheisviyanny, 2022) revealed that locus of control has an effect on dysfunctional audit behavior. The same thing was conveyed by (Triono, 2020) that locus of control has a positive and significant effect on dysfunctional audit behavior. Based on the summary of the theory and previous research above, a hypothesis can be formulated, namely:

H2: Locus of Control affects audit dysfunctional behavior

### ***Tone at the Bottom***

In addition to the social norms espoused by top management, employees receive daily behavioral portrayals of compliance actions from their immediate work environment of fellow employees, in this

case called “Tone at the Bottom” (Cialdini & Goldstein, 2004). Tone at the bottom describes the closest work environment, namely fellow employees. (Warren et al., 2015) asserts that the expectations of others and the behavior of others in the surrounding environment greatly influence individual behavior. If the closest co-workers expect deviant behavior, it is likely that employees will try to meet expectations and engage in deviant behavior. So that they can morally justify their mistakes by sharing responsibility, because they only behave non-compliantly to meet the expectations of other members. Thus, employees can neutralize the pressure to behave according to their moral standards (Barsky, 2008). Then the following hypothesis can be formulated:

H3: Tone at the Bottom affects dysfunctional audit behavior

## METHOD, DATA, AND ANALYSIS

This type of research is quantitative. In this study the variables used are Tone at the Top (X1), Locus of Control (X2) and Tone at the Bottom (X3) on Dysfunctional Audit Behavior (Y). The data source in this study is primary data obtained using a questionnaire filled out by auditors who work at the Public Accounting Firm in Pekanbaru. With a population of 60 auditors who work at 9 public accounting firms in Pekanbaru. The sample in this study was determined based on saturated sampling technique because the population did not reach 100 so that the entire population was sampled. The analysis technique used is multiple linear regression analysis techniques using the SPSS Version 21 application.

## RESULT AND DISCUSSION

### *Descriptive Statistics*

**Table 1. Result of Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Tone at the Top	60	25.00	49.00	64.6333	6.43876
Locus Of Control	60	29.00	47.00	45.0510	5.16548
Tone at the Bottom	60	27.00	45.00	42.6167	4.66308
Perilaku Disfungsi Audit	60	26.00	46.00	32.6523	3.58735
Valid N (listwise)	60				

Based on the results of descriptive statistical tests in the table above, it can be seen that there were 60 respondents in this study. Descriptive statistics on the dependent variable in the form of Dysfunctional Audit Behavior has a minimum value of 26.00, a maximum value of 46.00, a mean value of 32.6523, and a standard deviation value of 3.58735. Furthermore, the independent variable in the form of Tone at the Top has a minimum value of 25.00, a maximum value of 49.00, a mean value of 64.6333, and a standard deviation value of 6.43876; the independent variable in the form of Locus of Control has a minimum value of 29.00, a maximum value of 47.00, a mean value of 45.0510, and a standard deviation value of 5.16548; and the independent variable in the form of Tone at the Bottom has a minimum value of 27.00, a maximum value of 45.00, a mean value of 42.6167, and a standard deviation value of 4.66308.

### *Classic Assumption Test*

#### *Normality Test*

**Table 2. Result of Normality Test**

One-Sample Kolmogorov-Smirnov Test
Unstandardized Residual

N		60
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.27723339
	Absolute	.092
Most Extreme Differences	Positive	.068
	Negative	-.092
Kolmogorov-Smirnov Z		.817
Asymp. Sig. (2-tailed)		.789
a. Test distribution is Normal		
b. Calculated from data		

Based on the results of data processing using the SPSS program, it was found that the value of each Kolmogorov-Smirnov variable was 0.817 with a significance of  $> 0.05$ , namely 0.789. These results state that the data used in this research is normally distributed and can be continued for further research.

#### *Multicollinearity Test*

**Table 3. Result of Multicollinearity Test**

Variable	Tolerance	VIF
Tone at the Top	1,000	1,000
Locus of Control	1.000	1,000
Tone at the Bottom	1,000	1,000

It can be seen that the variables tone at the top, locus of control, and tone at the bottom have VIF values  $< 10$  and tolerance  $> 0.1$ . So it can be said that there is no correlation between the independent variables with each other, or that the independent variables in this study are free from symptoms of multicollinearity.

#### *Heteroscedasticity Test*

**Table 4. Result of Heteroscedasticity Test**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	21,176	3,586		5,905	,000
Tone at the Top	-,068	,051	-,215	-5,985	,097
Locus of Control	-,564	,078	-,413	-4,661	,060
Tone at the Bottom	-,341	,032	-,276	-3,651	,057

Based on the table above, it can be seen that the calculation results for each variable show that the sig.  $> 0.05$ , namely  $0.097 > 0.05$  for the Tone at the Top variable, for the Locus of Control variable it is  $0.060 > 0.05$ , for the Tone at the Bottom variable it is  $0.057 > 0.05$ , so this research is free from symptoms of heteroscedasticity and is feasible to be researched

#### *Multiple Linear Regression Analysis*

**Table 5. Result of Multiple Linear Regression Analysis**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.419	6.766		1.540	.129
	ToneAtTheTop	.652	.152	.871	23.367	.000
	LocusOfControl	.561	.176	.675	2.945	.000
	ToneAtTheBottom	.871	.165	.651	3.604	.002

The meaning of the regression equation above is:

The constant value (a) is 10.419. This means that if Tone At The Top, Locus Of Control, and Tone at the Bottom are assumed to be zero (0), then Dysfunctional Audit Behavior is 10,419. The regression coefficient value for the Tone At The Top variable is 0.652. This means that for every increase in Tone At The Top by 1 unit, it will increase Dysfunctional Audit Behavior by 0.652 units and vice versa assuming other variables remain constant. Obtained a regression coefficient value for the Locus of Control variable of 0.561. This means that for every increase in Locus of Control by 1 unit, it will increase Dysfunctional Audit Behavior by 0.561 units and vice versa assuming other variables remain constant. Obtained a regression coefficient value for the Tone at the Bottom variable of 0.871. This means that for every increase in Tone at the Bottom by 1 unit, it will increase Dysfunctional Audit Behavior by 0.871 units and vice versa assuming other variables remain constant.

### ***Hypothesis Test***

#### ***Partial Test***

**Table 6. Result of Partial Test**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.419	6.766		1.540	.129
	ToneAtTheTop	.652	.152	.871	23.367	.000
	LocusOfControl	.561	.176	.675	2.945	.000
	ToneAtTheBottom	.871	.165	.651	3.604	.002

Thus, the following results are obtained:

- Tone at the Top. The calculated t value was 23,367 with a significance of 0.000. Thus, it is known that t count is  $(23,367) > (1,672)$  or with significance  $(0,000) < 0.05$ . This means that Tone At The Top has a significant effect on Dysfunctional Audit Behavior. Thus (H1) is accepted.
- Locus Of Control. The calculated t value was 2.945 with a significance of 0.000. Thus, it is known that t count is  $(2.945) > (1.672)$  or with significance  $(0.000) < 0.05$ . This means that Locus of Control has a significant effect on Dysfunctional Audit Behavior. Thus (H2) is accepted.



- Tone at the Bottom. The calculated t value was 3.604 with a significance of 0.002. Thus, it is known that t count is  $(3,604) > (1,672)$  or with significance  $(0.002) < 0.05$ . This means that Tone at the Bottom has a significant effect on Dysfunctional Audit Behavior. Thus (H3) is accepted.

### ***The Influence of Tone at the Top on Dysfunctional Audit Behavior***

The first hypothesis (H1) proposed in this research is that tone at the top influences dysfunctional audit behavior. Based on the results of statistical tests, tone at the top has a significance value of 0.000 and a regression coefficient of 0.652. This shows that the tone at the top variable has a significant influence on dysfunctional audit behavior. A good or bad tone at the top will equally influence dysfunctional audit behavior or deviant actions by an auditor. So it can be concluded that hypothesis 1 in this study is accepted.

This research provides results that are in line with the concept of attribution theory which states that events that occur can be influenced by internal and external factors. In this research, dysfunctional audit behavior can occur due to the influence of external factors in the form of tone at the top. This means that the values and norms conveyed openly by upper management will influence auditors to carry out dysfunctional audit behavior such as not reporting audit times according to reality. This is because employees tend to observe and imitate every action taken by their superiors. So when superiors support deviant acts, employees will also tend to commit deviant acts. This research is in line with research conducted by Andriani & Cheisviyanny (2022), but is not in line with research conducted by (Julian et al., 2021).

### ***The Influence of Locus of Control on Dysfunctional Audit Behavior***

Based on statistical test values, locus of control has a significance value of 0.000 and a regression coefficient of 0.561. This shows that the locus of control variable has a significant influence on dysfunctional audit behavior. These results indicate that auditors who have an internal locus of control and auditors who have an external locus of control have an influence on dysfunctional audit behavior. Auditors who have an internal locus of control will be more resistant to pressure to change and less likely to be persuaded to change their attitudes, and believe that difficulties can be overcome by their own efforts. People who have an external locus of control tend to blame their surroundings if they experience failure, because they believe that success and failure are caused by factors outside themselves. So it can be concluded that hypothesis 2 in this study is accepted.

The results of this research are related to attribution theory which refers to the cause of an event or the results obtained based on individual perceptions. In this research, attribution theory explains the influence of locus of control as an internal factor that influences auditors in carrying out dysfunctional audit behavior. The locus of control variable greatly influences an individual's professionalism in working as an auditor. Where a professional has 3 (three) criteria, namely, having expertise in carrying out tasks according to his job description, carrying out tasks according to standard professional standards, and carrying out tasks according to professional ethics that have been previously regulated. Locus of control has influence over all events related to him and the work that should be completed optimally. Locus of control is a variable that is able to strengthen the relationship between professionalism and the results of an auditor's performance. The results of this research are in line with research conducted by Sutanto & Sugiarto (2021), but are not in line with research (Widhiawari et al., 2021).

### ***The Influence of Tone at the Bottom on Dysfunctional Audit Behavior***

Based on the statistical test value, tone at the bottom has a significance value of 0.002 and a regression coefficient of 0.871. This shows that the tone at the bottom variable has a significant effect on

dysfunctional audit behavior. These results indicate that the expectations of others and the behavior of others in the surrounding environment greatly influence a person's behavior. If the closest co-workers expect deviant behavior, it is likely that employees will try to meet expectations and engage in deviant behavior. So it can be concluded that hypothesis 2 in this study is accepted.

The results of this study are in line with the concept of attribution theory which refers to the cause of an event or result obtained based on individual perceptions, whether it is influenced by internal or external factors. In this study, dysfunctional audit behavior can occur due to the influence of external factors in the form of tone at the bottom. This means that auditors tend to follow the actions of their coworkers. Because in addition to the social norms adopted by top management, every day employees receive behavioral descriptions of compliance actions from their immediate work environment fellow employees.

## CONCLUSION

Based on the results of the discussion and data analysis, the following conclusions can be drawn: 1) Tone at the top has a significant influence on dysfunctional audit behavior, 2) Locus of control has a significant influence on dysfunctional audit behavior, 3) Tone at the Top has an influence which is positive and significant towards dysfunctional audit behavior. This research has limitations that can influence the research results, namely that this research has a low level of generalization because it was only conducted on respondents in the Pekanbaru area. So it is hoped that academic suggestions for further research can reach a wider area so that they have a higher level of generalization.

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