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THE INFLUENCE OF LOCUS OF CONTROL, AUDITOR PERFORMANCE, PROFESSIONAL ETHICS, MACHIAVELLIAN TRAITS AND PROFESSIONAL COMMITMENT ON AUDITOR DYSFUNCTIONAL BEHAVIOR

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Abstract

This study, a quantitative research aimed at analyzing the influence of locus of control, auditor performance, professional ethics, Machiavellian trait, and professional commitment on dysfunctional audit behavior. The population in this study consisted of 64 auditors working at the Inspectorate Office of Riau Province, with a sample of 60 respondents. The data used were primary data obtained through the distribution of questionnaires to respondents, while the data analysis technique was conducted using SPSS version 30. The results of the study indicate that locus of control and Machiavellian trait have a positive effect on dysfunctional auditor behavior, whereas professional ethics and professional commitment have a negative effect on dysfunctional auditor behavior. Meanwhile, auditor performance does not have a significant effect on dysfunctional auditor behavior.

INTRODUCTION

Regional government auditors play a strategic role in achieving transparent and accountable financial governance. As Government Internal Supervisory Apparatus (APIP), auditors are required to work professionally and independently, adhering to a code of ethics to maintain the integrity and objectivity of audit results. In the regional context, the Riau Provincial Inspectorate serves as an internal oversight agency, ensuring government agency compliance with regulations and the effectiveness and efficiency of regional financial management.

However, in practice, auditors often face various pressures that can potentially trigger dysfunctional behavior, such as ignoring audit procedures, manipulating data, and inaccurate reporting. This behavior can reduce audit quality and undermine public trust in oversight institutions. This phenomenon is reflected in corruption cases involving auditors at the Aceh Provincial Inspectorate and ethical violations in the form of bribes by auditors at the Riau Provincial Inspectorate. These cases demonstrate serious issues related to the integrity and professionalism of auditors in carrying out their internal oversight functions.

Theoretically, dysfunctional auditor behavior can be explained through attribution theory, which emphasizes that individual behavior is influenced by both internal and external factors. Several factors suspected of influencing dysfunctional auditor behavior include locus of control , auditor performance, professional ethics, Machiavellian traits, and professional commitment. Previous research related to these variables has shown inconsistent findings, thus creating a research gap that requires further study. This study expands on previous studies by adding Machiavellian traits and professional commitment variables and focusing on government auditors at the Riau Provincial Inspectorate. This study aims to analyze the influence of locus of control , auditor performance, professional ethics, Machiavellian traits, and professional commitment on auditor dysfunctional behavior. This study is expected to provide an empirical contribution to strengthening the integrity and professionalism of public sector auditors.

Attribution theory explains the process by which individuals interpret the causes of events around them as being caused by relatively stable parts of their environment. Specifically, this theory explains that individuals will try to find out why the event occurred, and the results of this thinking will influence how a person acts in the future (Cahyono, 2020:37) . In this study, attribution theory is used to understand how auditors respond to the pressures, responsibilities, and professional values they face. Auditors with an internal locus of control will be responsible for their actions such as personal abilities and responsibilities, while those with an external locus of control tend to blame external factors such as pressure from superiors or time constraints, making it easier to engage in dysfunctional behavior.

Similarly, with performance, auditors who demonstrate good performance tend to attribute their achievements to effort, commitment, and integrity (Internal Attribution). Conversely, auditors with poor performance may attribute failures or weaknesses to external conditions, such as task complexity or unsupportive organizational systems, which can then be used as a catalyst for dysfunctional practices such as premature sign-off or simplification of audit procedures.

Professional ethics also plays a crucial role in shaping auditor behavior. Auditors with a strong ethical commitment tend to base their actions on moral principles and professional responsibility, making them less likely to commit deviations. Conversely, those with a low ethical commitment may encourage auditors to rationalize violations by blaming client pressure or leadership intervention.

Machiavellian traits also influence auditors' behavioral tendencies. Auditors with high Machiavellian traits are more likely to rationalize deviant actions based on external circumstances, such as work

pressure or organizational interests. Conversely, auditors with low Machiavellian traits place a greater emphasis on internal responsibility and integrity in carrying out their duties.

Furthermore, high professional commitment encourages auditors to adhere to audit standards and procedures and to attribute responsibility for their performance to themselves. Conversely, low professional commitment increases the tendency to attribute failures to external factors, thus increasing the potential for dysfunctional behavior.

Therefore, attribution theory is an important foundation in this research because it can explain how internal and external factors influence auditor behavior. Through the variables of Locus of Control, Auditor Performance, Professional Ethics, Machiavellian Traits, and Professional Commitment, this theory helps understand the causes of auditors engaging in dysfunctional behavior or, conversely, maintaining professionalism in carrying out their duties.

Dysfunctional audit behavior is defined as deviant or inappropriate behavior by auditors when carrying out their duties and responsibilities (Tejo, 2022) . Auditor dysfunctional behavior is caused by various factors, both internal to the auditors themselves and the work pressures imposed on them.

Dysfunctional auditor behavior can manifest in various forms. According to Wulandari et al. (2022) , there are several types of dysfunctional audit behavior, including:

1. Premature sign-off
2. Underreporting of time
3. Altering or Replacement of Audit Procedure
4. Gathering insufficient evidence

Minimizing dysfunctional auditor behavior requires a comprehensive approach from both the individual and the organization. Individually, auditors need to be provided with ongoing development through professional ethics training, strengthening moral values, and increasing awareness of their profession's social responsibilities.

Locus of control is a person's perspective on an event, whether or not they can control the event that happens to them. It consists of an internal locus of control and an external locus of control. Individuals with an internal locus of control typically believe that the outcomes they achieve are influenced by their skills , abilities , and effort . Meanwhile, individuals with an external locus of control tend to believe that their lives are primarily determined by external forces, such as fate, destiny, luck, and powerful others (Robfilard, 2021) .

According to research by Juliantari et al. (2020) , auditors with an internal locus of control tend to perform better because they believe their work results are determined by their personal efforts and abilities. Conversely, auditors with an external locus of control are more likely to blame external factors for their work results, which can lead to decreased performance.

The indicators of locus of control according to research (Sugiarto & Sutanto, 2021) are:

1. Views on work
2. Completion of work
3. Expressing Disagreement
4. Business Luck
5. Job promotion
6. Relationship
7. Rewards

Linguistically, performance comes from the word "performance," which means work achievement. It refers to the results achieved by an individual in carrying out their assigned duties and responsibilities. There are two types of performance: 1) Individual Performance, which is work results assessed in terms of quality and quantity based on predetermined standards; 2) Organizational Performance, which is a combination of individual and group performance (Pratiwi et al., 2023) . Auditor performance is the result of an evaluation of the auditor's performance in conducting audits based on applicable audit standards. Auditor performance can be assessed by their level of professionalism in carrying out their responsibilities in accordance with auditing regulations. Many factors influence performance, including ability, motivation/support, the work performed, and relationships with the organization (Sudarman, 2023:10) .

Auditor performance is the work achieved by an auditor when carrying out the tasks assigned to him, based on his skills, experience, and sincerity in managing time and costs while upholding the values of quality and timeliness (Wulandari & Nr, 2023) . Good performance will demonstrate the auditor's integrity and competence, while poor performance can be a potential indicator of dysfunctional behavior .

The auditor performance indicators according to (Diatmika & Savitri, 2020) are as follows:

1. Quantity
2. Quality
3. Punctuality.

Ethics is a critical and fundamental way of thinking about philosophy, or moral doctrines and views. Ethics are guidelines for good behavior from a cultural, moral, and religious perspective (Melati et al., 2024) . Ethics establish standards in society and professions such as auditing, where every decision and action must reflect responsibility, integrity, and compliance with regulations.

Professional ethics are moral values and rules that guide people's daily behavior to comply with applicable norms and regulations (Wulandari & Nr, 2023) . Ethics can reflect a person's attitude in complying with the rules and norms that apply within an organization (Pura, 2021) .

In this study, professional ethics were measured using indicators proposed by Wulandari et al. (2022) , namely:

1. Responsibilities of the auditor profession
2. Integrity and objectivity.

The Indonesian Institute of Accountants (IAPI) outlines five fundamental ethical standards that all Indonesian accountants must adhere to in its code of ethics: objectivity, integrity, prudence, confidentiality, competence, and professional conduct. As long as auditors operate professionally, these five principles serve as the primary guidelines for professional ethics.

trait is defined as a belief or perception that is believed about interpersonal relationships that forms a personality that underlies attitudes in relating to other people. Machiavellianism can be defined as a process in which a person who performs manipulation receives greater rewards while others receive fewer rewards without manipulating, in a direct context (Delmiyetti et al., 2022) . Furthermore, Machiavellianism is a behavior or trait that is unethical, likes to lie, is manipulative, and prioritizes personal interests over the interests of others (Afrizalita & Cheisviyanny, 2023) . People who have this trait act cold, cynical, and pragmatic (Fardhan & Putri, 2022) .

Auditors with Machiavellian traits prioritize personal interests over professional interests, even willing to manipulate information or disregard auditing standards to achieve specific goals. These auditors are

also more adaptable to situational pressures that require ethical compromise, which can lead to repeated dysfunctional behavior.

The indicators that can influence Machiavellian traits are (Aprilia & Nuratama, 2020) :

1. Affection
2. Low Ideological Commitment
3. Ego
4. Manipulative
5. Aggressive

Professional commitment develops from organizational commitment. Professional commitment is an individual's attitude characterized by loyalty to the professional organization in which they work and a commitment to achieving the organization's goals and success because they are part of that organization (Pura, 2021) . A strong professional commitment will direct auditors toward behavior aimed at the public interest and away from behavior that could potentially damage the profession (Tetelay et al., 2023) .

According to Putri & Litdia (2024) there are three components that must be understood by individuals related to organizations, namely:

1. *Affective commitment*
2. *Continuance commitment*
3. *Normative commitment*

According to Hehanussa (2018) , professional commitment can be measured by three indicators, namely:

a. Normative commitment to the profession
b. Ongoing commitment to the profession
c. Affective commitment to the profession

METHOD

This research will be conducted with auditors working at the Riau Provincial Inspectorate Office, located on Jl. Cut Nyak Dhien, Pekanbaru, Riau. This research uses a quantitative approach with a survey method and is associative in nature, aiming to examine the relationship and influence of independent variables on the dependent variable. This approach is used to test hypotheses through statistical data analysis based on the philosophy of positivism.

The research subjects were auditors working at the Riau Provincial Inspectorate located in Pekanbaru, Riau. The population in this study consisted of 64 auditors. The sampling technique used was non-probability sampling with a saturated sampling method (census), so that all members of the population were included in the research sample.

The data types used include primary and secondary data. Primary data was obtained directly through questionnaires distributed to respondents, while secondary data was obtained from literature, previous research, and other supporting sources. The research instrument used was a questionnaire adapted from previous research and measured using a Likert scale.

RESULTS AND DISCUSSION

Data Quality Test

Validity Test

Table 1Validity Test Results

Statement	R Count	R Table	Information
X1.1	0.525	0.254	Valid
X1.2	0.588	0.254	Valid
X1.3	0.518	0.254	Valid
X1.4	0.556	0.254	Valid
X1.5	0.534	0.254	Valid
X1.6	0.752	0.254	Valid
X1.7	0.519	0.254	Valid
X1.8	0.758	0.254	Valid
X2.1	0.664	0.254	Valid
X2.2	0.609	0.254	Valid
X2.3	0.830	0.254	Valid
X2.4	0.642	0.254	Valid
X2.5	0.740	0.254	Valid
X2.6	0.711	0.254	Valid
X3.1	0.621	0.254	Valid
X3.2	0.641	0.254	Valid
X3.3	0.747	0.254	Valid
X3.4	0.820	0.254	Valid
X3.5	0.746	0.254	Valid
X4.1	0.805	0.254	Valid
X4.2	0.825	0.254	Valid
X4.3	0.725	0.254	Valid
X4.4	0.424	0.254	Valid
X4.5	0.447	0.254	Valid
X4.6	0.559	0.254	Valid
X4.7	0.524	0.254	Valid
X4.8	0.764	0.254	Valid
X5.1	0.597	0.254	Valid
X5.2	0.803	0.254	Valid
X5.3	0.502	0.254	Valid
X5.4	0.658	0.254	Valid
X5.5	0.584	0.254	Valid
X5.6	0.592	0.254	Valid
X5.7	0.563	0.254	Valid
Y1.1	0.428	0.254	Valid
Y1.2	0.503	0.254	Valid
Y1.3	0.725	0.254	Valid
Y1.4	0.808	0.254	Valid
Y1.5	0.839	0.254	Valid
Y1.6	0.861	0.254	Valid
Y1.7	0.875	0.254	Valid
Y1.8	0.905	0.254	Valid

Data Source: Processed Results of SPSS 30

Based on Table 1 above, it can be seen that each statement item for the dependent and independent variables is above the 0.254 criterion (r table). Therefore, it can be concluded that statistically, each

statement indicator for the dependent and independent variables is valid and suitable for use as research data.

Reliability Test

Table 2 Reliability Test Results

No.	Variables	Cronbach's Alpha	Information
1.	Locus of Control	0.727	Reliable
2.	Auditor Performance	0.752	Reliable
3.	Professional Ethics	0.729	Reliable
4.	Machiavellian traits	0.802	Reliable
5.	Professional Commitment	0.719	Reliable
6.	Dysfunctional Auditor Behavior	0.889	Reliable

Data Source: Processed Results of SPSS 30

test results in Table 2 above show that Cronbach's Alpha for the variables is above 0.7. Therefore, it can be concluded that the data used in this study is reliable.

Classical Assumption Test

Normality Test

Table 3 Normality Test Results

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			60
Normal Parameters[a,b]	Mean		,0000000
	Std. Deviation		3,21999224
Most Extreme Differences	Absolute		,065
	Positive		,065
	Negative		-,055
Test Statistic			,065
Asymp. Sig. (2-tailed)[c]			,200[d]
Monte Carlo Sig. (2-tailed)[e]	Sig.		,775
	99% Confidence Interval	Lower Bound	,764
		Upper Bound	,786

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Data Source: Processed Results of SPSS 30

In the normality test, the data is declared normally distributed if the Asymp. Sig. (2-tailed) value is more than 0.05. Conversely, if the Asymp. Sig. (2-tailed) value is less than 0.05, then the data is not normally distributed. Based on the results of the Kolmogorov-Smirnov test that has been carried out, it can be seen that the Asymp. Sig. (2-tailed) value on the variable is greater than 0.05. Therefore, it can be concluded that the data is normally distributed.

Multicollinearity Test

Table 4 Multicollinearity Test Results

Model	*Collinearity Statistics*	
	Tolerance	***VIF***
Locus of Control	**0.682**	**1,467**
Auditor Performance	**0.566**	**1,765**
Professional Ethics	**0.632**	**1,582**
Machiavellian traits	**0.781**	**1,281**

Professional Commitment	0.876	1,141

Data Source: Processed Results of SPSS 30

Based on the table above, each variable has a tolerance value and Variance Inflation Factor (VIF). The Locus of Control variable shows a tolerance value of 0.682 with a VIF of 1.467. Auditor Performance has a tolerance value of 0.566 with a VIF of 1.765. Professional Ethics obtains a tolerance value of 0.632 with a VIF of 1.582, Machiavellian Traits a tolerance value of 0.781 with a VIF of 1.281, while the Professional Commitment variable has a tolerance value of 0.876 with a VIF of 1.141.

Heteroscedasticity Test

Table 5 Heteroscedasticity Test Results

Variables	Signification
Locus of Control	0.388
Auditor Performance	0.451
Professional Ethics	0.631
Machiavellian traits	0.176
Professional Commitment	0.798

Data Source: Processed Results of SPSS 30

From the table, all variables show a significance value above 0.05. The Locus of Control variable has a significance value of 0.388. The Auditor Performance variable has a significance value of 0.451. The Professional Ethics variable is 0.631. The Machiavellian Trait variable is 0.176 and the Professional Commitment variable is 0.798. Therefore, all significance values are above 0.05, it can be stated that the research model does not experience symptoms of heteroscedasticity.

Data analysis

Multiple Linear Regression Test

Table 6 Multiple Linear Regression Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-8,026	5,851		-1,372	,176
	X1	,744	,159	,400	4,679	<,001
	X2	,140	,174	,076	,808	,423
	X3	-,383	,188	-,181	-2,035	,047
	X4	,762	,104	,587	7,347	<,001
	X5	-,330	,138	-,180	-2,384	,021

a. Dependent Variable: Y

Data Source: Processed Results of SPSS 30

The results obtained from the regression coefficients in table 6 can be used to create the following equation:

Y = -8.026 + 0.744X1 + 0.140X2 – 0.383X3 + 0.762X4 – 0.330X5 + e

Hypothesis Testing

T-Test (Partial)

Table 7 Results of T-Test (Partial)

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-8,026	5,851		-1,372	,176
	X1	,744	,159	,400	4,679	<,001
	X2	,140	,174	,076	,808	,423
	X3	-,383	,188	-,181	-2,035	,047
	X4	,762	,104	,587	7,347	<,001
	X5	-,330	,138	-,180	-2,384	,021

a. Dependent Variable: Y

Data Source: Processed Results of SPSS 30

Based on the results of the partial test (t) on each variable, it can be explained as follows:

1. Locus of Control variable (X1) obtained a significance value of 0.001, which means it is smaller than 0.05 and the calculated t value of 4.679 is greater than the t table of 2.004. This shows that X1 has a significant effect on the Y variable.
2. The Auditor Performance variable (X2) obtained a significance value of 0.423, which means it is greater than 0.05 and the calculated t value of 0.808 is smaller than the t table of 2.004. This indicates that X2 does not have a significant effect on the Y variable. Therefore, the second hypothesis (H2) is rejected.
3. The Professional Ethics variable (X3) obtained a significance value of 0.047, which is smaller than 0.05 and the calculated t value of 2.035 is greater than the t table of 2.004. This shows that X3 has a significant effect on the Y variable.
4. The Machiavellian Trait variable (X4) obtained a significance value of 0.001, which is smaller than 0.05 and the calculated t value of 7.347 is greater than the t table of 2.004. This shows that X4 has a significant effect on the Y variable. Therefore, the fourth hypothesis (H4) is accepted.
5. The Professional Commitment variable (X5) obtained a significance value of 0.021, which is smaller than 0.05 and the calculated t value of 2.384 is greater than the t table of 2.004. This indicates that X5 has a significant effect on the Y variable. Therefore, the fifth hypothesis (H5) is accepted.

Coefficient of Determination Test (R^2)

Table 8 Results of the Determination Coefficient Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,855[a]	,731	,706	3,366

a. Predictors: (Constant), X5, X4, X3, X1, X2

Data Source: Processed Results of SPSS 30

Based on the results of the determination coefficient test, the R Square value was obtained at 0.706 or 70.6%. This indicates that the independent variables used in this study can explain the variation in Auditor Dysfunctional Behavior by 70.6%, while the remaining 29.4% is influenced by other factors not included in this study. These factors can include time pressure, organizational culture, workload, and other situational factors.

As stated by Chin (1998), the R Square value is categorized as strong if it is more than 0.67, moderate if it is more than 0.33 but lower than 0.67, and weak if it is more than 0.19 but lower than 0.33 (Accounting, 2021) . Therefore, the R Square value of 0.731 obtained in this study is included in the strong category.

CONCLUSIONS

Based on the research conducted, the following conclusions can be drawn:

1. *Locus of control* has a significant positive effect on dysfunctional auditor behavior, with a significance value of <0.001 and a positive regression coefficient of 0.744.
2. Auditor performance did not significantly influence dysfunctional auditor behavior, with a significance value of 0.423 > 0.05.
3. Professional ethics has a significant negative effect on dysfunctional auditor behavior with a regression coefficient of -0.383 and a significance value of 0.047 < 0.05.
4. Machiavellian traits have a significant positive effect on auditor dysfunctional behavior with a regression coefficient of 0.762 and a significance value <0.001
5. Professional Commitment negatively influences dysfunctional auditor behavior with a regression coefficient of -0.330 and a significance value of 0.021 < 0.05.

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