

# Sustainable Spirituality Moderates The Causal Relationship Between Dysfunctional Audit Behavior And Locus of Control

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**Abstract.** This study investigates the moderating role of sustainable spirituality in the relationship between internal and external locus of control on dysfunctional audit behavior. Based on a survey of 109 auditors from a public accounting firm in Indonesia, the findings indicate that internal and external locus of control significantly and positively influence dysfunctional audit behavior. Furthermore, sustainable spirituality is found to moderate the relationship between internal and external locus of control and dysfunctional audit behavior. Specifically, auditors with higher levels of sustainable spirituality exhibit a stronger influence of locus of control on dysfunctional audit behavior compared to those with lower levels of sustainable spirituality. This study contributes to the understanding of personal factors and spiritual values that may influence auditors' professional behavior and highlights the potential of sustainable spirituality training to reduce dysfunctional audit behavior.

**Keywords:** Sustainable spirituality, Locus Of Control Internal, Locus Of Control Exsternal and Dysfunctional Audit Behavior

## A. Introduction

There are still many auditors or accountants who violate the Public Accountant Professional Standards. To protect public trust and accountants' confidence in carrying out their work, the government has established laws that regulate the accounting profession. Regulations regarding the accounting profession are regulated in Law Number 5 of 2011, this Public Accountant Law emphasizes assurance services (guarantee) which aim to create trust for users regarding the results of evaluation or measurement of financial and non-financial information.

Although Law Number 5 of 2011 which regulates the accounting profession has been implemented, sanctions for violations of financial information manipulation carried out or even involving accountants or auditors in Indonesia still occur. Such as the case of the company's financial reporting scandal involving the accounting profession, namely the case of irregularities in the financial reporting of Waskita and Wika which were not real, where the company recorded a gross profit of IDR 400.4 billion in 2023 in the first quarter which was reported as if the company was making a profit. In addition, the company recorded a loss of IDR 374.9 billion in the first quarter of 2023. In fact, the company's cash flow has never been positive and has experienced cash flow difficulties, in addition to thin profit margins, several projects are said to be losses such as integrated work (engineering procurement and construction), one of which is due to increasingly tight competition in the market. Considering that as one of the state-owned companies and public companies (Tbk), it is clear that the management of the company has implemented Good Corporate Governance and its financial reports have been prepared based on applicable provisions in accordance with Financial Accounting Standards (SAK) in Indonesia and do not forget that the financial reports are audited by a Public Accounting Firm (KAP) independently (<https://www.liputan6.com>).

The alleged case of financial report manipulation that occurred involving a public accountant, this shows that although the public accountant professional association has strictly regulated audit procedures, public accountants still carry out dysfunctional behavior so that auditors can be caught in audit scandals. The many cases that occur indicate that there have been actions that reduce audit quality directly or indirectly which are called dysfunctional audit behavior. dysfunctional behavior in the audit implementation process by taking shortcuts or things that should not be done by an auditor such as: stopping audit steps during the implementation of the audit program (premature sign-off), replacing several audit procedures that are considered not so important (replacing audit procedures), not conducting a serious review of client documents

and not reporting the actual time that occurs in completing audit tasks (under-reporting of time) which clearly violates the code of ethics of public accountants and this can lead to a decrease in audit quality (Donnelly et al 2003).

Dysfunctional Audit Behavior can be categorized into several factors, especially external factors and internal factors of the auditor himself. The results of this research have been summarized in research (Nadi, et al., 2020; Yendrawati & Ghaita 2019; Sulistiyo, 2017; Grahita & Sukirman, 2017; Devi & Ramantha, 2017; Anugerah, et al., 2016; Srimindarti & Widati, 2015; Paino., et al., 2012). Based on the summary that has been done using external factors and internal factors that influence dysfunctional audit behavior indirectly or directly are the personal characteristics of the auditor, namely internal locus of control and external locus of control.

The reason for choosing the locus of control variable in this study is that seen from various cases that have occurred at this time, the case was caused by the behavior of the public accountant himself which was felt by the auditor, such as not conducting the audit seriously, not collecting audit evidence carefully and issuing audit evidence that does not correspond to the circumstances of the company being audited. Based on the literature review conducted, this variable is the main factor that causes dysfunctional auditor behavior (Donnelly, Quirin, & O'Bryan, 2003). Locus of control is a person's perspective on the source that controls good and bad events that occur in his life. Locus of control is divided into two, namely external and internal. External locus of control is someone who believes that the results that have been achieved are controlled by factors that come from outside themselves such as luck and connections, while internal locus of control is someone who believes that the results that have been achieved are the result of hard work and potential that exists in him. (Paino, Smith, & Ismail, 2012) stated that there is a positive relationship between locus of control and acceptance of dysfunctional auditor behavior.

Dysfunctional audit behavior may be avoided if the auditor has an ethical orientation that is able to control behavior. Strong ethical orientation is associated with values that are embraced. Strong values only come from God which are called absolute spiritual values (Sulistiyo, 2014). Thus, auditors who have strong spiritual values and have strong self-control will be able to avoid dysfunctional audit behavior, (Sulistiyo, 2014). According to Canda and Furman, (2010) Spirituality is defined as the process of searching for meaning, purpose, morality, well-being in relationships with oneself, others, and ultimate reality. When spiritual conditions have been possessed, auditors can encourage increased audit quality as the auditor's ability to detect and report material misstatements in the audit during the inspection process, (Vanstraelen, 2000).

Therefore, this study is to develop and test the validity of sustainable spirituality indicators. It is hoped that by developing sustainable spirituality since the beginning of planning, it can avoid the occurrence of dysfunctional audit behavior, namely as a person who is able to interpret problems and solve them positively through good management of emotional impulses according to religious teachings (religious values).

## **B. Literatur Review**

### **Attribution Theory**

Attribution Theory studies how an individual or person interprets a cause, event, or reason for their behavior, attribution theory was put forward by scientist Fritz Heider in 1958, where he explained that a person's behavior is determined by a combination of internal forces and external forces (Lubis, 2010). Internal forces are factors that come from within a person while external forces are factors that come from outside a person. In this study, attribution theory is used as a basis for determining the causal factors why auditors behave dysfunctionally in the process of implementing audit procedures, both factors that come from within themselves and factors that come from outside themselves and finding a way so that this behavior can be minimized for the future.

### **Dysfunctional Auditor Behavior**

Deviant behavior carried out by an auditor in carrying out his duties is called dysfunctional auditor behavior. The form of dysfunctional behavior carried out by auditors is fraud, manipulation, or deviation from audit standards (Harini, Wahyudi, & Anisykurlilla, 2011). (Fatimah, 2012) stated that dysfunctional auditor behavior has a negative effect on audit quality, so that if there is an increase in dysfunctional auditor behavior, it can reduce audit quality and if dysfunctional auditor behavior is low, audit quality increases. Some dysfunctional auditor behaviors that can directly endanger audit quality are altering/replacing of audit procedures and premature sign-off which are generally called audit quality reduction behavior, while

dysfunctional auditor behavior that has an indirect effect is under-reporting of time. Altering/replacing of audit procedures is a form of replacing audit procedures that have been set in audit standards in the field (Tanjung, 2013). The actions taken by auditors not only change audit procedures but also make changes to previously established audit procedures (Irawati & Mukhlisin, 2005).

#### **Locus of Control**

The concept of locus of control was first put forward by Rotter in 1966, a social learning theorist, where he explained locus of control as a person's perspective on an event or incident, whether he feels capable or not of controlling the events that happen to him (Trisubekti, 2015). Locus of control is divided into two, namely: internal locus of control and external locus of control (Evanauli & Nazaruddin, 2013). Internal locus of control is an individual who considers the results they get depend on their own behavior. The characteristics of people who have internal locus of control behavior are those who believe that the success achieved is very dependent on hard work and effort made by themselves. People with internal locus of control have the ability to face threats that arise from the environment, try to solve problems optimistically, and believe in their potential (Utami & Rejeki, 2016). While individuals who have external locus of control are someone who considers the results achieved to be a form of luck, opportunity, destiny and occur under the control of others. Individuals with an external locus of control feel more easily threatened and tend to be reactive in solving a problem (Dewi & Wirasedana, 2015).

#### **Sustainable Spirituality**

Sustainable spirituality can be understood and comprehended as an attachment to the relationship of life elements, namely divinity, humanity, and nature, and is based on the growth of values, morals, and a sense of having faith and strength that comes from conscience, and can be implemented continuously and sustainably. Therefore, spirituality can be explained in several characteristics as follows:

1. First, sustainable spirituality must have the belief that there is a higher power, namely God,
2. Second, sustainable spirituality has an awareness of the attachment to humans for the quality of something that can be the basis for determining a person's behavior,
3. Third, sustainable spirituality is a perspective on good life behavior based on religion (religious values),
4. Fourth, sustainable spirituality is a sense of having strength based on a person's outlook on life,
5. Fifth, sustainable spirituality must have a sense of caring and connectedness with nature

#### **Hypothesis Development**

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

Attribution theory explains how individual behavior can be formed through internal and external factors. Locus of control is one of the behaviors that is classified as an internal factor because this behavior comes from within a person. Individuals with internal locus of control relatively attribute the results they obtain to their efforts or they believe that the events that occur are under their control, while individuals with external locus of control are those who believe that they are unable to control the events that occur to them and the results they achieve (Donnelly, Quirin, & O'Bryan, 2003). According to Harini, Wahyudi, and Anisykurlilla, (2011); Nadi et al, (2020); Masitoh and Martiana, (2018); Grahita & Sukirman, (2017); Devi & Ramantha, (2017); Anugerah et al, (2016); Srimindarti & Widiati, (2015) and Paino, (2012) obtained empirical evidence that there is a strong and positive relationship between individuals who have an external locus of control with dysfunctional audit behavior, where the desire to use fraud or manipulation in achieving personal goals. Fraud or manipulation that may be carried out by auditors is not reviewing audit evidence carefully and not issuing an audit opinion that is in accordance with the circumstances of the client company.

Meanwhile, for internal locus of control (Wintari, Sukartha, and Badera, 2015; Srimindarti & Widiati, (2015) explained that individuals who have an internal locus of control have a negative influence on dysfunctional auditor behavior. On the other hand, Puti & Pratiwi, 2021; Devi & Ramantha, 2017 explained that individuals who have an internal locus of control have a positive influence on dysfunctional auditor behavior. Based on the explanation and results of the studies above, the researcher formulated the following hypothesis:

- H1a: *External locus of control* has an effect on dysfunctional audit behavior.  
 H1b: *Internal locus of control* has an effect on dysfunctional audit behavior.

### Sustainable Spirituality moderates the relationship between locus of control and dysfunctional auditor behavior

The higher the level of spirituality of an individual, the lower the likelihood of accepting dysfunctional audit behavior, because auditors who have high spirituality will be more careful in carrying out dysfunctional audits, because usually auditors can consider well after carrying out dysfunctional audits. Therefore, Spirituality is a necessary foundation for functioning Intelligence and Emotional effectively. An auditor who has good spiritual intelligence, and is able to synergize all components of intelligence that he has, then the performance that the auditor will achieve will be even better.

The personal characteristics of auditors that can influence dysfunctional audit behavior are locus of control. Locus of Control is a person's perspective on an event whether he or she can or cannot control the event that happens to him or her (Rotter, 1966). If an individual is facing a conflict while carrying out his or her work, then the individual is faced with a condition of being able or unable to control the event so that he or she can continue his or her work. This can hinder and reduce the performance produced because when facing an event there can be a decrease in work quality and inaccuracy in completing a job. Therefore, ongoing spirituality is needed in solving these problems. So that later the auditor will try to recognize, find out the steps to resolve, find the best alternative and try to overcome the problems he or she faces without ignoring the applicable code of ethics. Auditors who have the characteristics of locus of control and ongoing spirituality think that God will forgive the auditor's less than optimal performance, and give good luck to the auditor in carrying out their duties as long as they always pray and do good to living things.

H2a: Sustainable spirituality moderates the causal relationship between External locus of control and dysfunctional audit behavior.

H2b: Sustainable spirituality moderates the causal relationship between Internal locus of control and dysfunctional audit behavior.

### C. Research Methods

The study aims to empirically test the influence of internal locus of control and external locus of control on dysfunctional audit behavior moderated by sustainable spirituality. The object of research in this study is the email addresses of public accounting offices throughout Indonesia that are registered and have obtained permits from the Ministry of Finance. This study uses explanatory causal comparative research, namely research to test hypotheses that explain the causal relationships between endogenous and exogenous variables. The data used in this study are primary data through data collection in the form of online questionnaires to all email addresses of Auditors and Public Accounting Offices throughout Indonesia.

The population used in this study is the email of public accounting offices throughout Indonesia totaling 638. While the sample of this study the researcher used a non-probability sampling technique, the minimum number of samples in this study was calculated using the G Power application. According to Henseler et al (2015) the number of sample determinations using the G Power application. This study uses 2 predictors with a 95 percent confidence level and the results are 107 samples. The use of the number of predictors leads to the maximum arrow pointing to the dependent variable. The following image shows the calculation results using the G Power application:

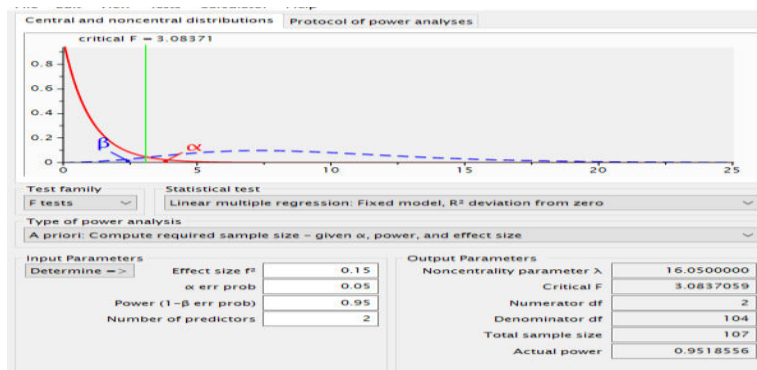


Figure 1  
G Power application

From the number of samples, the researcher chose the convenience sampling method. This technique is based on the researcher's ease in obtaining data, namely by using the entire number of questionnaires returned from the auditor and have been filled in completely. The questionnaires that were returned and filled in completely amounted to 109 questionnaires, thus the entire number of questionnaires was taken to be processed and analyzed quantitatively.

The Auditor Dysfunctional Behavior variable is measured through: Underreporting of time or audit reporting time; Premature sign-off or premature termination of the audit; Altering/replacing of audit procedures or replacement of audit procedures. Then the Internal Locus of Control variable is measured through Ability (Believing in one's own abilities), and Own Doing (Believing in the results of efforts). Furthermore, the External Locus of Control variable is measured through: Chance (Believing that life is influenced by fate and luck), and Power Other (Expecting help from others). Then sustainable spirituality is measured through: Believing in God Almighty, having good intentions, being free from misleading paradigms, principles of life from conscience, and caring for nature.

Data analysis was carried out using a structural equation model based on covariance. Partial Least Squares (PLS). In this step, the structural equation model is trained before the model is first evaluated. These are the steps to obtain the required model. Data analysis in this study was carried out with two types of analysis to achieve the research objectives, namely:

1. Descriptive analysis to explain the characteristics of the variables studied to support problem solving to obtain operational suggestions.

2. Quantitative analysis through structural modeling (Structural Equation Model-PLS)

#### D. Results and Discussion

The analysis in this research is a multivariate statistical analysis that evaluates the effect of variables simultaneously with the goal of prediction research, exploration, or construction of structural models (Hair et al., 2019). This study employed SEM PLS because it does not assume that the data is normally distributed, it can work for models with small sample sizes, and it produces a structural model in which sustainable spirituality functions as a moderating variable. This research model includes a moderating variable of sustained spirituality, which is thought to moderate the effect of the auditor's characteristics on dysfunctional auditing behavior.

Author conducted a series of quantitative analyzes for resarch puposes, including structural equation modeling using partial least squares method. Following are the complate results of testing and smoothing the stuctural model based on the PLS bootstraping algorithm.

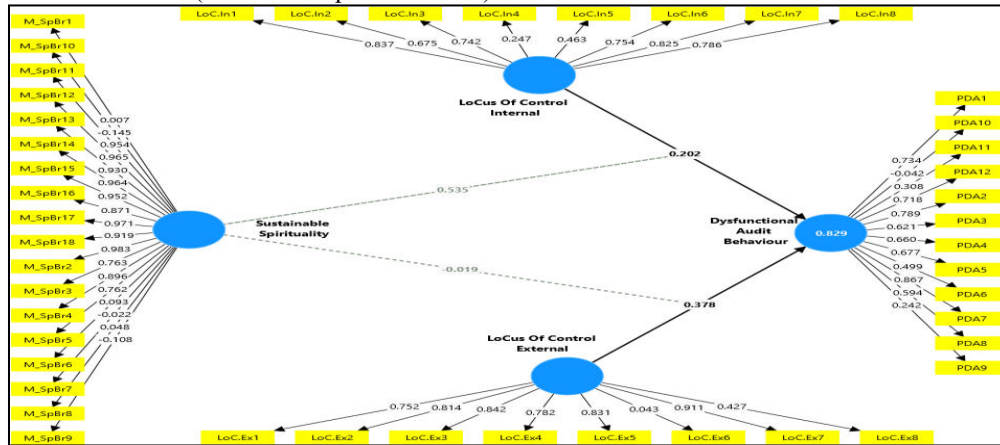
**Tabel 1**  
**Profil Responden**

Kriteria	Keterangan	Presentase	Jumlah
Jenis Kelamin	Pria	80 %	87
	Wanita	20 %	22
	D3	10 %	11
Pendidikan	S1	60 %	65
	S2	30 %	33
	Kurang dari 5 Tahun	60 %	65
Lama Bekerja	5 dan kurangdari 10 tahun	20 %	22
	10 dan kurangdari 15 tahun	15 %	16
	Lebihdari 15 tahun	5 %	6
Jabatan	Auditor TerampilPemula	20 %	22
	Auditor Ahli / TerampilPratama	65 %	70
	Auditor Ahli / Terampil Muda	12 %	13
	Auditor Ahli / Terampil Madya	2 %	3
	Auditor Ahli / Terampil Utama	1 %	1

Sumber: data diolah 2024

**Evaluation of Measurement Models**

The aim of testing the outer model to be carried out is to test whether the measurement model used is valid and reliable. Testing of the outer model was carried out twice, namely to test the validity and reliability of data in reflective form (indicators / question items).



**Figure 2**  
**Initial PLS**

Testing the outer model to detect the validity and reliability of indicators (question items) will look at the outer loading value, The valid indicator decision has an outer loading value > 0.7, and invalid indicators have an outer loading value of < 0.4. For Invalid indicators will be dropped or deleted from the measurement model, but if the value is above 0.4 to 0.6, it will not be deleted if the AVE result is above 0.5. The results of the outer loading of the measurement model appear as follows.

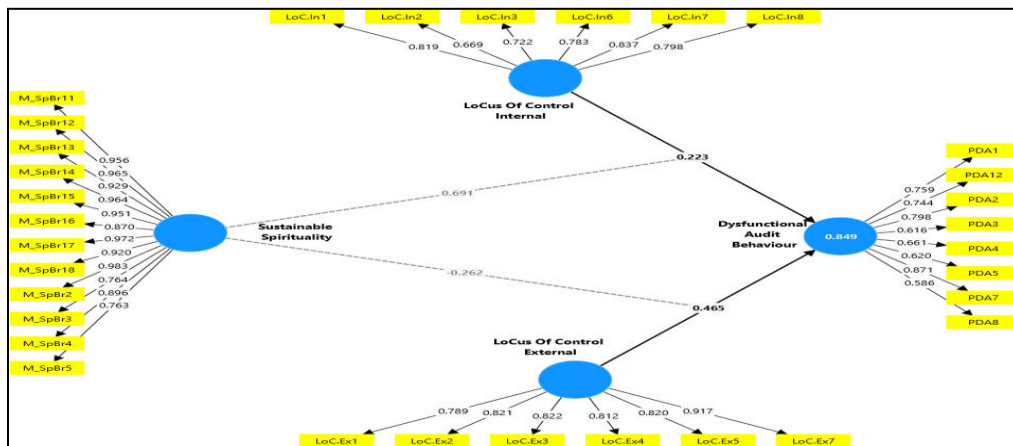
**Table 2**  
**Construct Reliability and Validity**

Construct	Item Code	Outer Loadings	Cronbach's alpha	Rho_A	Rho_C	AVE
Locus Of Control Exsternal	LoC.Ex1	0.752	0.839	0.917	0.886	0.532
	LoC.Ex2	0.814				
	LoC.Ex3	0.842				
	LoC.Ex4	0.782				
	LoC.Ex5	0.831				
	LoC.Ex6	0.043				
	LoC.Ex7	0.911				
	LoC.Ex8	0.427				
Locus Of Control Internal	LoC.In1	0.837	0.836	0.883	0.872	0.481
	LoC.In2	0.675				
	LoC.In3	0.742				
	LoC.In4	0.247				
	LoC.In5	0.463				
	LoC.In6	0.754				
	LoC.In7	0.825				
	LoC.In8	0.786				
Dysfunctional Audit Behavior	PDA1	0.734	0.823	0.880	0.855	0.372
	PDA2	0.789				

Construct	Item Code	Outer Loadings	Cronbach's alpha	Rho_A	Rho_C	AVE
	PDA3	0.621				
	PDA4	0.660				
	PDA5	0.677				
	PDA6	0.499				
	PDA7	0.867				
	PDA8	0.594				
	PDA9	0.242				
	PDA10	-0.042				
	PDA11	0.308				
	PDA12	0.718				
	M_SpBr1	0.007				
	M_SpBr2	0.983				
	M_SpBr3	0.763				
	M_SpBr4	0.896				
	M_SpBr5	0.762				
	M_SpBr6	0.093				
	M_SpBr7	-0.022				
	M_SpBr8	0.048				
<b>Sustainable Spirituality</b>	M_SpBr9	-0.108	0.915	0.982	0.936	0.559
	M_SpBr10	-0.145				
	M_SpBr11	0.954				
	M_SpBr12	0.965				
	M_SpBr13	0.930				
	M_SpBr14	0.964				
	M_SpBr15	0.952				
	M_SpBr16	0.871				
	M_SpBr17	0.971				
	M_SpBr18	0.919				

The measurement model in this study consists of a reflective measurement model where the variables are the locus of control, professional commitment, dysfunctional audit behavior, and sustainable spirituality measured reflectively. Hair et al. (2019), evaluation of the reflective measurement model consisting of a loading factor  $\leq 0.40$ , composite reliability  $\geq 0.70$ , Cronbach's alpha and average variance extracted (AVE  $\geq 0.50$ ).

There are several invalid measurement items which can be seen in the table above, because they have an outer loading below 0.40 (Hair et al, 2019), then some of the invalid items are removed from the model and re-estimated.



**Figure 3**  
**Modified PLS**

Convergent validity testing is related to the principle that measures of a construct should be highly correlated (for reflective ones). Testing the validity of reflective indicators with the Smart PLS can be seen from the loading factor value for each indicator (question items) whether the value is  $> 0.4$  and the average variance inflation factor (AVE) value is  $> 0.5$  (Hair et al., 2019; Joseph F. Hair et al., 2021).

**Table 3**  
**Construct Reliability and Validity**

Construct	Item Code	Outer Loadings	Cronbach's alpha	Rho_A	Rho_C	AVE
Locus Of Control Exsternal	LoC.Ex1	0.789	0.911	0.927	0.930	0.691
	LoC.Ex2	0.821				
	LoC.Ex3	0.822				
	LoC.Ex4	0.812				
	LoC.Ex5	0.820				
	LoC.Ex7	0.917				
Locus Of Control Internal	LoC.In1	0.819	0.866	0.877	0.899	0.598
	LoC.In2	0.669				
	LoC.In3	0.722				
	LoC.In6	0.783				
	LoC.In7	0.837				
	LoC.In8	0.798				
Dysfunctional Audit Behavior	PDA1	0.759	0.860	0.873	0.891	0.509
	PDA2	0.798				
	PDA3	0.616				
	PDA4	0.661				
	PDA5	0.620				
	PDA7	0.871				
Sustainable Spirituality	PDA8	0.586	0.981	0.985	0.984	0.836
	PDA12	0.744				
Sustainable Spirituality	M SpBr2	0.983				

Construct	Item Code	Outer Loadings	Cronbach's alpha	Rho_A	Rho_C	AVE
	M_SpBr3	0.764				
	M_SpBr4	0.896				
	M_SpBr5	0.763				
	M_SpBr11	0.956				
	M_SpBr12	0.965				
	M_SpBr13	0.929				
	M_SpBr14	0.964				
	M_SpBr15	0.951				
	M_SpBr16	0.870				
	M_SpBr17	0.972				
	M_SpBr18	0.920				

From the data above, it can be seen that the outer loading value of each item is not below 0.4 and the average variance extracted value is above 0.5, while the Cronbach's alpha, Composite Reliability (rho a) and Composite Reliability (rho c) values are above 0.7, which means that the value of each construct meets the requirements for the validity and reliability of an item.

The Locus of Control Exsternal variable is measured by 6 valid items with outer loadings ranging from 0.789 to 0.916, indicating that the thirteen assessment items are highly correlated in explaining the locus of control exsternal. The locus of the control exsternal variable's reliability is acceptable, with a composite reliability score of 0.927 and Cronbach's alpha 0.911 above 0.70, and convergent validity demonstrated by AVE 0.691 > 0.50.

The Locus of Control Internal variable is measured by 6 valid items with outer loadings ranging from 0.669 to 0.837, indicating that the thirteen assessment items are highly correlated in explaining the locus of control exsternal. The locus of the controlexsternal variable's reliability is acceptable, with a composite reliability score of 0.877 and Cronbach's alpha 0.866 above 0.70, and convergent validity demonstrated by AVE 0.598 > 0.50.

The attribution of a person's dysfunctional audit behavior is presumably caused by an internal locus of control and an external locus of control among the thirteen valid measurement items. An auditor tends to have dispositional attributes that refer to something that exists within an auditor rather than situational attributes that refer to something that exists outside of a favorable situation or environment.

The Audit Dysfunctional Behavior variable is measured by 8 valid items with outer loadings ranging from 0.586 to 0.871, indicating that the eight assessment items are highly associated with explaining Dysfunctional Audit Behavior. The Dysfunctional Audit Behavior variable's reliability level is acceptable, with a composite reliability score of 0.873 and Cronbach's alpha 0.860 above 0.70, and convergent validity demonstrated by AVE 0.509 > 0.50. Among the eight valid measurement items, theoretically, attribution explains that Audit dysfunction behavior is an action taken by the auditor that does not meet audit work standards in the implementation of an audit program which causes a decrease in audit quality. This behavior includes premature signing off or premature termination of audit procedures, underreporting of time, and substitution of audit procedures that have been implemented in conducting audits in the field. Dysfunctional audit behavior is carried out because of dispositional attributions and situational attributions that exist within the auditor.

The variable Sustainable Spirituality is measured by 12 valid items with outer loadings ranging from 0.763 to 0.983, indicating that the twelve measurement items are substantially associated with explaining Sustainable Spirituality. The Sustainable Spirituality variable's reliability level is acceptable, with a composite reliability score of 0.985 and Cronbach's alpha 0.981 above 0.70, and convergent validity demonstrated by AVE 0.836 > 0.50. Theoretically, attribution explains that Spirituality Sustainability yearns for a person to have faith in God, have good preconceptions, be free of deceptive paradigms, live from conscience, and care

for nature. Dysfunctional audit behavior occurs as a result of the auditor's Continuing Spirituality as dispositional attributions and situational attributions.

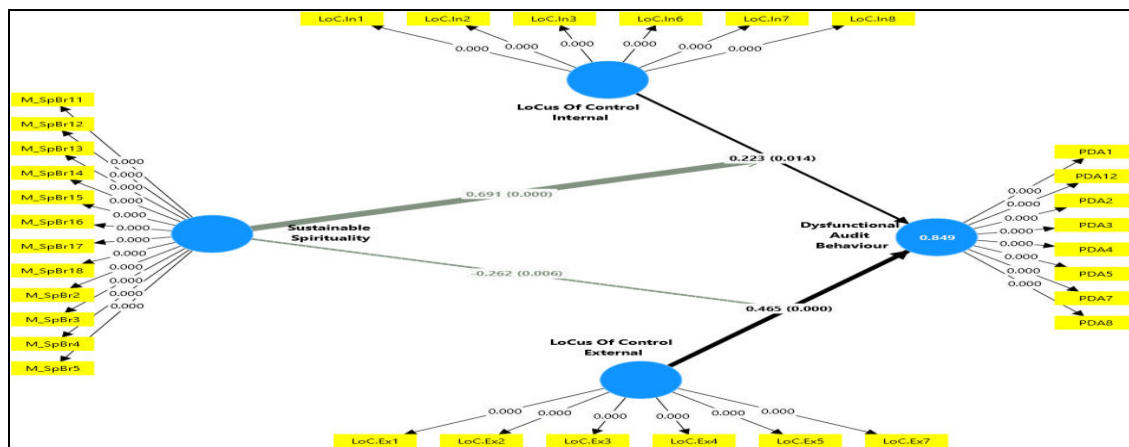
Based on the Fornel Lacker test graph above, it shows the AVE values are all genuine structure is higher than correlation between that structure and other structures, so it can be concluded that each construct has a good discriminant value

**Table4**  
**Discriminant Validity - Heterotrait - Monotrait Ratio HTMT**

	Original sample (O)	Sample mean (M)	5.00%	95.00%
LoCus Of Control _External <-> Dysfunctional _Audit _Behaviour	0.833	0.839	0.802	0.877
LoCus Of Control _Internal <-> Dysfunctional _Audit _Behaviour	0.913	0.915	0.858	0.969
LoCus Of Control _Internal <->LoCus Of Control _External	0.753	0.758	0.68	0.846
Sustainable _Spirituality <-> Dysfunctional _Audit _Behaviour	0.554	0.566	0.482	0.656
Sustainable _Spirituality <->LoCus Of Control _External	0.429	0.431	0.294	0.573
Sustainable _Spirituality <->LoCus Of Control _Internal	0.562	0.573	0.465	0.691

**Evaluation of Structural Models**

Inner model testing, namely testing the specifications of the relationship between latent variables (structural model), which describes the relationship between latent variables based on substantive research theory. There are several item components that are criteria for assessing the structural model (inner model), namely the R-Square value and significance. The R-Square value is used to measure the level of variation in changes in the independent variable towards the dependent variable (Jogiyanto, 2011:72).



**Figure 4**  
**Hypothesized PLS-Path Model (Output of Bootstrapping)**

The structural model evaluation is concerned with testing the notion of influence between study variables. The structural model evaluation is performed by testing the hypothesis between variables using the statistical t-value or p-value. There is a substantial influence between the variables if the estimated t statistic is greater than (t-table) or the p-value of the test findings is less than 0.05. Furthermore, the results and the 95%

confidence interval for the computed path coefficient parameter must be communicated. The third factor is the f square value, which represents the effect of direct factors on the structural level using the criterion (low f square 0.02, moderate 0.15, and high 0.35). Hair et al. (2021) and f square moderation test are 0.005 (low), 0.01 (moderate), and 0.025 (high), Kelly (1998) & Hair et al. (2021).

R square is a statistical measure that represents the extent of variance in endogenous variables that may be explained by other exogenous/endogenous variables in the model. The qualitative meaning of R square, according to Chin (1998), is 0.19 (low effect), 0.33 (moderate effect), and 0.66 (high effect). Based on the processing results above, it can be said that the magnitude of the influence of the locus of control on audit dysfunctional behavior moderated by sustainable spirituality is 84.9% (high effect).

**Table5**  
**R Square**

	<b>R-square</b>	<b>R-square adjusted</b>
<b>Dysfunctional Audit Behaviour</b>	0.849	0.841

**Table 6**  
**Hypothesis Testing Table**

<b>Hyphoteses</b>	<b>Std. Beta</b>	<b>Std. Error</b>	<b>T- Value</b>	<b>P- Values</b>	<b>Bias</b>	<b>Coefficient Interval</b>		<b>F- Square</b>	<b>R- Square</b>
						<b>5%</b>	<b>95%</b>		
<b>Locus Of Control Exsternal-&gt;Dysfunctional Audit Behavior</b>	0.465	0.065	7.140	0.000	0.005	0.368	0.579	0.402	
<b>Locus Of Control Internal-&gt;Dysfunctional Audit Behavior</b>	0.223	0.101	2.207	0.014	-0.012	0.042	0.364	0.098	
<b>Sustainable Spirituality -&gt;Dysfunctional Audit Behavior</b>	0.400	0.092	4.358	0.000	-0.005	0.262	0.561	0.317	
<b>Sustainable Spiritualityx Locus Of Control</b>									0.849
<b>Exsternal-&gt;Dysfunctional Audit Behavior Sustainable Spiritualityx Locus Of Control</b>	-0.262	0.104	2.517	0.006	-0.009	-0.437	-0.100	0.046	
<b>Internal-&gt;Dysfunctional Audit Behavior Sustainable Spiritualityx Locus Of Control</b>	0.691	0.148	4.655	0.000	0.008	0.485	0.968	0.307	

1. The first hypothesis is accepted, namely, there is a significant influence of locus of control external on dysfunctional audit behavior with a path coefficient (0.465) and p-value (0.000 < 0.05). Any shift in the locus of control external will have an impact on audit problematic behavior. The influence of locus of control external in enhancing dysfunctional audit behavior falls between 0.368 and 0.579 within the 95%

confidence interval, however, the presence of locus of control external in influencing dysfunctional behavior has significant effects at the structural level (f square 0.402).

The results of this study indicate that there is a positive relationship between external locus of control and dysfunctional audit behavior. A person with an external locus of control has beliefs about success or failure that are influenced by other external factors such as pressure, luck, destiny, and opportunity. This is because auditors with a high external locus of control are more tolerant of dysfunctional audit behavior.

Hypothesis is accepted, namely, there is a significant influence of locus of control internal on dysfunctional audit behavior with a path coefficient (0.223) and p-value (0.014<0.05). Any shift in the locus of control internal will have an impact on audit problematic behavior. The influence of locus of control internal in enhancing dysfunctional audit behavior falls between 0.042 and 0.364 within the 95% confidence interval, however, the presence of locus of control internal in influencing dysfunctional behavior has significant effects at the structural level (f square 0.098).

The results of this study indicate that there is a positive relationship between internal locus of control and dysfunctional audit behavior. A person with an internal locus of control has a low tolerance for dysfunctional audit behavior. In attribution theory, an auditor who has dispositional attributes tends to refer to something within the auditor such as personality, self-perception, ability, effort, and motivation.

In attribution theory, someone who has a situational attribution refers to something outside the situation or favorable environment such as social conditions, social values, fate (luck) and public opinion. When an auditor believes that external factors, such as the influence of luck, affect the results of their work, this causes the quality of the audit report to be poor. Therefore, when conditions like this an auditor will cancel the audit process.

The findings of this study are supported by Nadi et al, (2020); Masitoh and Martiana, (2018); Ningsih and Badera, (2018); Grahita & Sukirman, (2017); Devi & Ramantha, (2017); Ramanta (2017); Anugerah et al, (2016); Srimindarti & Widiati, (2015) and Paino, (2012); Harini, Wahyudi, and Anisykurlilla, (2011) obtained empirical evidence that there is a strong and positive relationship between individuals who have an external locus of control and dysfunctional audit behavior, where the desire to use fraud or manipulation in achieving personal goals. Fraud or manipulation that may be carried out by auditors is not reviewing audit evidence carefully and not issuing an audit opinion that is in accordance with the circumstances of the client company.

2. The second hypothesis is accepted, where sustainable spirituality significantly moderates the significant influence of locus of control internal and external on dysfunctional audit behavior with path coefficient moderation (-0.262) and p-value (0.006<0.05). These findings suggest that auditors with high levels of continuous spirituality have a greater locus of control influence on dysfunctional audit behavior than auditors with low levels of ongoing spirituality. At the structural level, the moderating role of sustainable spirituality in mitigating the influence of locus of control on dysfunctional audit behavior is at a high level (f square 0.046).

Sustainable spirituality can strengthen positive influences between locus of control internal and external on dysfunctional audit behavior. Thus, it can be concluded that sustainable spirituality is an attachment to the relationship of the elements of life, namely divinity, humanity, and nature which is based on the growth of values, morals, and a sense of belonging with faith and strength originating from the conscience which is carried out continuously and continuously. Therefore, an approach with religious values is needed to accompany a rational scientific approach in interpreting a sustainable spiritual life. The characteristics of sustainable spirituality are as follows. First, sustainable spirituality must have the belief that there is a higher power, namely God. Second, sustainable spirituality has an awareness of attachment to humans for the quality of something that can be the basis for determining one's behavior. Third, sustainable spirituality is a perspective on good living behavior based on religion (religious values). Fourth, sustainable spirituality is a sense of having power based on one's outlook on life. Fifth, sustainable spirituality must have a sense of caring and connectedness to nature.

Attribution theory suggests that when observing someone's behavior, it must be determined whether the cause of the behavior is internal or external. External behavior results from external factors, which means that people behave like that because of the influence of the situation, while internal behavior comes from personal factors. So in attribution theory, namely dispositional attributions regarding a person's awareness and abilities, so in this theory, the individual side of a person who has high spirituality will carry out his

work in accordance with the mandate given to him, a high sense of morals that can judge what is good and what is bad. so that the better the auditor's spirituality, the better the quality of the audit results.

### Conclusion

This study contributes to the understanding of personal factors and spiritual values that may influence auditors' propensity for dysfunctional audit behavior. The findings highlight the significant positive influence of locus of control on dysfunctional audit behavior and the moderating role of sustainable spirituality in this relationship. Auditors with higher levels of sustainable spirituality exhibit a stronger influence of locus of control on dysfunctional audit behavior compared to those with lower levels of sustainable spirituality. These findings have implications for the auditing profession, emphasizing the importance of fostering sustainable spirituality and ethical values among auditors to mitigate dysfunctional behaviors and maintain professional conduct.

While the study provides valuable insights, it is important to acknowledge its limitations, such as the cross-sectional nature of the data and the reliance on self-reported measures, which may be subject to biases. Future research could explore longitudinal data to examine potential changes in auditors' spirituality and its impact on dysfunctional behavior over time. Additionally, incorporating qualitative methods could provide deeper insights into the underlying motivations and experiences of auditors regarding their spiritual values and professional conduct.

In this study, there are several limitations that arise due to several obstacles that affect the expected research results. So it is hoped that further searches can be better, by considering the limitations that have a direct impact on the search results, such as the number of respondents that is less than optimal and the expected interview process. not carried out. And there is an accounting firm that refuses to participate as a defendant because the auditor who is the defendant must work and carry out duties outside the city.

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