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THE INFLUENCE OF MACHIAVELLIAN TO MODERATE TASK COMPLEXITY AND LOCUS OF CONTROL AS ANTESEDEN OF DYSFUNCTIONAL AUDIT BEHAVIOR

Andara Utami Riandanu[1], Fitri Yani Jalil[2]
[1,2]UIN Syarif Hidayatullah Jakarta
[1]amiandara@gmail.com

ABSTRACT

The purpose of this research is to analyze the influence of Machiavellian to moderate task complexity and locus of control as anteseden of dysfunctional audit behavior. This research was done in Public Accounting Firm of the DKI Jakarta Province. This research was using eighty sevent respondents as sample. Data were analyzed using moderate regression analyzed in SPSS. The result of this research showed that task complexity and locus of control partially effect to the dysfunctional audit behavior. Machiavellian can be a moderating for task complexity and dysfunctional audit behavior. But Machiavellian can't be a moderating for locus of control and dysfunctional audit behavior.

Keywords: Task Complexity; Locus of Control; Machiavellian; Dysfunctional Audit Behavior

INTRODUCTION

A public accountant in carrying out his duties is required to carry out his duties with professionals in order to produce quality audit reports so as to provide adequate confidence for its users. This is because the public accountant is trusted as a person who behaves professionally and ethically so that the results of his work can be trusted, relevant and reliable (Laitupa and Usmany, 2017). One of the professional attitudes of public accountants can be realized in the form of avoiding deviant behavior in auditing (Septiani and Sukartha, 2017). However, in reality cases of violations of the professional code of ethics and audit irregularities are still common. There are still many cases of abuse or dishonesty committed by public accountants

to make the users of financial information doubt the information presented in the audit report. This is feared could lead to a crisis of confidence and loss of credibility to the public accounting profession. (Laitupa and Usmany, 2017). In the context of auditing, manipulation or dishonesty will result in dysfunctional audit behavior (Burhanuddin and Kusuma, 2016).

One's behavior is essentially derived from within itself (internal factors) and environmental or situational factors (external) that support a person in making someone do an action (Pratiwi, 2017). When a public accountant performs a deviant act, it is also caused by internal and external factors. therefore this study focuses on examining locus of control, Machiavellian properties, and task complexity as the cause of dysfunctional audit behavior. Thus the researcher gives the title of this thesis as "*The Influence Of Machiavellian To Moderate Task Complexity And Locus Of Control As Anteseden Of Dysfunctional Audit Behavior.*" Based on the background above, the formulation of the problem is in the research is as follows: a) Does the complexity of the task affect behavior dysfunctional audit? b) Does locus of control affect behavior dysfunctional audit? c) Does Machiavellian nature moderate the influence the complexity of the task towards audit dysfunctional behavior? And d) Does Machiavellian nature can moderate the influence of locus of control of audit dysfunctional behavior?

Based on the formulation of the problem, this study aims to find empirical evidence for the following: a) Effect of task complexity on dysfunctional behavior audit b) Effect of locus of control on audit dysfunctional behavior. c) Effect of Machiavellian properties in moderating influence task complexity of audit dysfunctional behavior. and d) Effect of Machiavellian properties in moderating the influence of locus of control of audit dysfunctional behavior.

LITERATURE REVIEW

Attribution Theory

Attributional Theory developed through the writings of Fritz Heider (1958) describing what he called the "Native Theory of Action", a conceptual framework that interprets, explains and predicts one's behavior. According to Heider there are two sources of attribution of behavior. First the source of internal attribution or dispositional attribution that concludes that one's behavior is caused by one's traits or disposition (the psychological element) and second, that is, external sources (Istiqomah, 2013). Internal or dispositional causes are usually caused by something that already exists within a person such as personal traits, self-perception, ability and motivation. While external causes are usually caused by the environment

around the individual, such as social conditions, social values and views of society (Mindarti, 2015).

Task Complexity

The complexity of the task is a complex and complicated task, thereby enabling one to improve the power of thought and patience in dealing with problems in the task (Mahdy and Ghozaly, 2012). The complexity of the task can also be interpreted as the circumstances in which an auditor is faced with complex problems in carrying out his duties and the individual has limited ability to resolve them (Dewi and Wirasadena, 2015). Jamilah et al (2007) says that the complexity of the task is an individual's perception of a task because of the limitations of capability and memory, as well as the ability to integrate the problems that decision makers have.

Locus of Control

Spector (1988) defines the locus of control as a reflection of an individual's tendency to believe that he or she controls the events occurring in his life or the control over events occurring in his life is derived from other things, such as the power of others. There are two types of locus of control that generally reside in an individual locus of control external and internal locus of control (Spector, 1982). A person who possesses an external locus of control believes that they can not control an event or the results they gain. Individuals are more dependent on others, and believe that everything is controlled by forces that come from outside them such as luck, opportunity and fate so that individuals like this often seek and choose favorable conditions (Limawan and Mimba, 2016). While individuals with internal locus of control in developing expectations in the face of success in certain situations are more confident in their abilities and know what is right and wrong so that they are more responsible for their behavior.

Machiavellian

Simic et al (2015) which states that Machiavellianism is a personality dimension that reflects the level of irregularities, including one's efforts to achieve his personal interests. The same is also expressed by Ghost and Chrain (1995) in Devi and Ramantha (2017) which states that someone who has a high Machiavellian nature, tends not to care about the value of honesty and integrity, but also tend to disobey the rules.

Dysfunctional Audit Behavior

According to Anita et al (2016) dysfunctional audit behavior is a behavior that occurs during the process where there is a discrepancy between the audit program that has been established with the audit program implemented, or in other words deviate from the standard that has been set. Dysfunctional audit behavior may affect audit quality either directly or indirectly. Behavior that may affect the quality of audit directly include

premature sign off or dismissal of audit procedures early. While the behavior that affects audit quality indirectly is underreporting of time. These behaviors result in negative effects, ie decreased audit quality that impact on dissatisfaction, lack of confidence, and doubtfulness of the information contained in the audited financial statements, resulting in a decrease in public confidence in the auditor profession (Wibowo, 2015).

RESEARCH METHOD

A. The Scope of Research

This research uses quantitative method. This study aims to analyze the causality relationship used to explain the influence of independent variables, namely task complexity, and locus of control to the dependent variable, that is dysfunctional audit behavior with Machiavellian as moderating variable. The scope of this research is focused on Public Accounting Firm (KAP) located in Jakarta, Central Jakarta, North Jakarta, South Jakarta, West Jakarta and East Jakarta.

B. Sample Determination

Sample selection method used in this research is convenience sampling method. Convenience sampling is a method of gathering information from members of the population who are willing to volunteer to give it or in other words the subject in this method is most easily accessible. This method is chosen because it has several advantages that is, fast, easy, and not expensive (Now and Bougie, 2013: 252)

C. Data Analysis Method

1) Data Quality Test
   a) Validity Test
      The validity test is used to measure the validity or validity of a questionnaire (Ghozali, 2013: 52). In this research, validity test is done by correlation bivariate, by looking at correlation between each indicator to total score of construct, if show significant result or sig value show value below 0,05 then each indicator of statement can be said valid (Ghozali, 2013: 55).
   b) Reliability Test
      Reliability test is a tool to measure a questionnaire which is an indicator of the variable. A questionnaire is said to be reliable if one's response to a consistent statement from time to time (Ghozali, 2013: 47). Reliability measurement in this research is done by one shot or one measurement. A construct or variable can be said reliably if it gives Cronbach Alpha value> 0.70 (Ghozali, 2013: 48).

2) Classic Assumption Test

a) Normality Test

The normality test aims to test whether in the regression model, the intruder or residual variable has a normal distribution. In this research, non parametric statistical test Kolmogrof Smirnov was done. If the significance value indicates a number above 0.05 means that the residual data has been normally distributed (Ghozali, 2013: 165).

b) Multicolonierity Test

Mulitikolonieritas test aims to test whether the regression model found a correlation between independent variables (independent). A good regression model should not be correlated among independent variables. Common cutoff values used to indicate the presence of multicolonierity are Tolerance values ≤ 0.10 or equal to VIF value ≥ 10 (Ghozali, 2013: 105).

c) Heteroskodestisitas Test

The heteroskodesticity test aims to test whether in the regression model there is a variance inequality of the residual one observation to another observation. A good regression model is homoskesdatisity or does not occur heteroskesdatisitas (Ghozali, 2013: 139). Heteroskodesticity test was performed by glejser test. If independent variables significantly influence the dependent variable, then there is indication of heteroskodestisitas (Ghozali, 2013: 143).

3) Hypothesis Test

a. Coefficient of Determination Test (R^2)

Coefficient of determination (R2) to measure the ability of the model to vary the dependent variable. If the value of the coefficient of determination close to the one indicates that the independent variable gives almost all the information needed to predict the dependent variable (Ghozali, 2013: 97).

b. Model Feasibility Test (F Test)

The F test is performed to find out whether the model used is feasible to predict the Y variable. If the significance value can be <0.05 then the regression model can be used to predict the dependent variable, indicating that the independent variables simultaneously affect the dependent variable (Ghozali, 2013: 98).

c. Significant Test of Individual Parameters (t Statistics Test)

Moderation regression test in this research is done by making interaction regression, but moderator variable does not function as independent variable. If the interaction variable gives a significant value below 0.05 means that variable can be regarded as a moderating variable (Ghozali, 2013: 235).

FINDINGS AND DISCUSSION

Description of Research Sample

This research was conducted by using questionnaires distributed to external auditors working in Public Accounting Firm (KAP) located in the area of DKI Jakarta. KAP is spread across 5 areas of Jakarta namely South Jakarta, North Jakarta, West Jakarta, East Jakarta, and Central Jakarta. The data collection in this research was conducted through the spreading of the research questionnaire directly by visiting the KAP located in the DKI Jakarta area to provide the questionnaire to the auditor. Auditors who participated in the study consisted of junior auditors, senior auditors, auditor managers, supervisors, and partners. The process of licensing, distributing and returning the questionnaire was conducted from 13 March 2018 to 27 April 2018. Questionnaires were sent as many as 107 copies and the questionnaire did not return as many as 12 copies. Questionnaires that can not be processed as many as 8 copies so that the questionnaire that can be processed is as many as 87 copies.

Research Test Results

Data Quality Test

1) Validity Test

   The results of validity test for task complexity variables, Machiavellian properties and dysfunctional audit behavior indicate that all statement items used in this research are valid. As for the variable locus of control of 13 statements there are 8 valid items. The number of statement items that are dropped are numbers 1,2,3,6, and 12.

2) Realibility Test

Table 1 Realibility Test

Variabel	*Cronbach Alpha*	Remark
Task Complexity	0,727	Reliabel
Locus of Control	0,885	Reliabel
Machiavellian	0,802	Reliabel
Dysfunctional Audit Behavior	0,813	Reliabel

Source: Primary Data Processed, 2018

Table 1 shows that the Cronbach Alpa value of the task complexity variable is 0.727, the locus of control variable is 0.885, the Machiavellian properties variable is 0.802 and the audit dysfunctional behavior variable is 0.813. From these results it can be concluded that all statements in the questionnaire are reliable because they have Cronbach Alpha values above 0.7.

Classic Asumption Test Results

1) Normality Test

Table 2 Test Results Kolmogrov Smirnov

		Unstandardized Residual
N		87
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	4,38956293
Most Extreme Differences	Absolute	,059
	Positive	,059
	Negative	-,041
Test Statistic		,059
Asymp. Sig. (2-tailed)		,200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d.This is a lower bound of the true significance.

Source: Primary Data Processed, 2018

Based on table 2 The test results Kolmogrof Smirnov shows a significance value of 0.200. Thus it can be said that the data has been distributed normally because the significance value is above 0.05 (Ghazali, 2013: 165).

2) **Multicolonierity Test Results**

Table 3 Multicolonierity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	TOTALKT	,660	1,516
	TOTALLOC	,568	1,759
	TOTALM	,596	1,677

Source: Primary Data Processed, 2018

Based on the result of multicollinearity test in table 3 it can be seen that this research is free from mulitikoliniaritas because Tolerance value for task complexity variable equal to 0,660, for variable locus of control equal to 0,568 and for Machiavellian variable equal to 0,596. While theVIF value for the task complexity variables show the number 1.516, locus of control of 1.759, and Machiavellian properties of 1.677. So it can be said that there are no symptoms of multicoliniaritas between variables because it has Tolerance value ≥ 0,1 and VIF ≤ 10.

3) Heteroskedastisitas Test Results

Table 4 Glejser Test

Model	Unstandardized	Standardized	t	Sig.

		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	4,995	2,129		2,346	,021
	TOTALKT	-,002	,079	-,004	-,029	,977
	TOTALLOC	,008	,067	,018	,123	,902
	TOTALM	-,049	,065	-,107	-,758	,451

Source: Primary Data Processed, 2018

Based on the results of glejser test in table 4 it can be seen that for task complexity variables have sig value 0.77, locus of control variable has a sig value of 0.902 and Machiavellian variables have a significance value of 0.451. It shows that all the variables used in this study have a significance value above 0.05. So it can be concluded that the regression model does not contain any heteroscedasticity.

Hypothesis Test Results

1) Coefficient of Determination Test (R^2)

Table 5 Coefficient of Determination Test (R^2) Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,697	,486	,461	4,345

Source: Primary Data Processed, 2018

Table 5 shows that the dysfunctional behavioral variable of audit can be explained by the variables that exist in this study of 0.461 or 46.1%. While the rest of 0.539 or 53.9% is explained by other factors not included in this research model such as turnover intention, role stress, organizational commitment, time budget pressure.

2) Statistic F Test

Table 6 Statistic F Test Result

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1461,921	4	365,480	19,362	,000
	Residual	1547,826	82	18,876		
	Total	3009,747	86			

Source: Primary Data Processed, 2018

Based on table 6, it is seen that the value of significance in the column Sig. of 0,000. Then it can be concluded that the model used in this study is fit.

Because the significance value is below the 0.05 mark.

3) Significant Partial Test (t Statistic Test)

Table 7 Statistic t Test Result

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	22,722	3,808		5,967	,000
	task complexity	-9,83	,441	-,784	-2,227	,029
	Locus Of Control	,959	,440	,972	2,138	,035
	Interaksi KT*M	,032	,012	1,747	2,756	,007
	Interaksi LOC*M	-,022	,013	-1,231	-1,680	,097

Source: Primary Data Processed, 2018

Hypothesis test results in Table 4.8 shows that the level of significance in task complexity variables of 0.029. **The results of this study support the first hypothesis (H1), namely the complexity of duties affect the behavior of dysfunctional audit**. The significance level of the locus of control variable is 0.035. **This means that the results of this study support the second hypothesis (H2)**, namely locus of control affect the behavior of dysfunctional audit.

The result of hypothesis test 3 in Table 4.8 shows that the interaction between task complexity with Machiavellian properties has a significance level of 0.007. This means that this study supports the third hypothesis (H3) can be said that Machiavellian properties can be a moderating variable between task complexity and dysfunctional behavior of audit. And shows that the interaction between locus of control with Machiavellian properties has a significance level of 0.097. This means that this study does not support the fourth hypothesis (H4) so it can be said that Machiavellian properties can not be a moderate variable between the locus of control and the dysfunctional behavior of the audit.

CONCLUSION

Conlusions

1) The complexity of the task has an influence on the occurrence of dysfunctional audit behavior. The results of this study in accordance with research conducted by Winanda and Wirasedana (2017). However, this study is not in accordance with research conducted by Wibowo (2015) which states the complexity of the task does not affect the behavior of dysfunctional audit.

2) Locus of control has an influence on the occurrence of dysfunctional audit behavior. The results in this study are in accordance with research conducted by Devi and Ramantha (2017).
3) The Machiavellian nature can moderate the relationship of task complexity with dysfunctional audit behavior. The results of this study in accordance with research conducted by Devi and Ramantha (2017) and support research conducted by Setyaniduta and Hermawan (2016).
4) The Machiavellian property can not moderate the locus of control relationship with dysfunctional audit behavior.

Limitations

1) Limited sources of information and previous research on several hypotheses and no research has discussed the nature of Machiavellian as a moderating variable to dysfunctional audit behavior.
2) In this study only use two independent variables, which is only limited to task complexity and locus of control.
3) This study only covers the KAP in the area of Jakarta, North Jakarta, South Jakarta, Central Jakarta, East Jakarta and West Jakarta so that the results of limited research generalization. In addition the majority of respondents in this study are only junior auditors.
4) The amount of data collected has not been maximized because the data dissemination is done in May-April which is the auditor's busy period so many KAPs refuse to receive the questionnaire for the reason that the auditor is still in the client office or even outside the city.

Recommendations

1) Researchers are further advised to find more literature relevant to the research topic taken.
2) Further investigators who want to research on similar topics are advised to add other independent variables outside of this study such as role stress, time budget pressure, and turnover intention to improve the quality of research results.
3) Researchers are further advised to expand the area of questionnaires spread not only in Jakarta alone but also in JABODETABEK, so that the results of research have wider generalization capabilities. In addition, further research is expected to use other sampling methods for respondents in this study is not only limited to junior and senior auditors only, but to the level of partners.
4) Researchers are further advised to conduct questionnaires distributed in July to November, as these months are not a busy time for auditors. So the next researcher is expected to get more respondents and for the data obtained more relevant.

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