

The Influence of Locus of Control and Professional Commitment Toward Auditor's Behavior in Conflict Situation

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Abstract: *The purpose of this research is to find out the influence of locus of control and professional commitment toward auditor's behavior in conflict situations. A sample of this research used functional staff of local government auditor in Kolaka District. Data that applied for this research was primary data from questionnaire instrument. Using doubled linear regression analysis method showed that locus of control and professional commitment significantly influenced auditor's behavior in conflict situation simultaneously. It means that by having a high level of internal locus of control and professional commitment, it can help the auditor to choose the best decision when the conflict situation occurs. Then, partly, the result indicated that locus of control has a significant influence on auditor's behavior in conflict situation by 0.001 significant level. This number indicated that auditor with a dominant internal locus of control would be able to manage the auditing work in conflict situations. The result also partially stated that professional commitment significantly influences auditor's behavior in conflict situation by 0.039 significant level. The auditor can behave more independently in conflict situations by having the high professional commitment.*

Keywords - *Locus of Control, Professional Commitment, Auditor Behavior, Conflict Situation, Local Government Auditor*

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I. Introduction

The need for transparency and accountability in organization is needed to create good governance. Good governance is a material subject to enhancing organizational performance. Good governance is only "a feigned dreams" if there is no a powerful willingness to reach its existence. Shiravastava (2009) explained that good governance will be achieved if three objectives are met. The first is there should be equality of law and effective implementation of laws. Secondly, there should be opportunity for every individual to realize his full human potential and thirdly there should be effective productivity and no waste in any sector. Hence, demand of transparency in government and non-government agencies are needed for people to assess and criticize if there was a deviation or things that are not considered normal. One of means as a solution is required a good oversight by people as well as government supervision agency both internal and external from the central and regional governments. From the perspective of internal control, The Institute of Internal Auditors expresses that the importance of internal audit comes from the need of governing bodies and management who "rely on internal auditing for objective assurance and insight on the effectiveness and efficiency of governance, risk management, and internal control processes" (Tusek & Ivana, 2016).

The Governance audit structure in Indonesia has implemented three types of audit, at least. Financial audit is aimed to give information to those who have interest to financial report which is published by central government, local government (cities and regencies), governmental departments and other government agencies. An opinion statement on the conformity of the financial statements prepared by the government to the prevailing government accounting standards is essential in this audit. Performance audit is purposed to test three indicators in financial management that have been done by government (e.g. economic aspect, efficiency in operational activity and effectiveness). It also known as "3 E Audit" which resulting findings, conclusions and recommendations for improvement of organizational governance. And the last is audit with a specific purpose. It includes all audit except financial audit and performance audit such as compliance audit, audit investigation and forensic audit.

The parties carrying out the audit within the organizational structure of government are auditors who might play a role as internal auditor (also called internal supervisor) and external auditor. According to the audit standard of Indonesian Government in the regulation of the Minister of State for Administrative Reform (PERMENPAN) No. PER/05/M.PAN/03/2008, the government's internal supervisor is an important management function in the governance. Internal supervisor is one of Through an internal supervision, it can be known whether a government agency has been doing activities in accordance with its duties and functions effectively and efficiently, and also in accordance with established policy plans and provisions. As the

Government Regulation No. 60 of 2008 on Government Internal Control System Article 49 paragraph 1, it states that government internal supervisor is a regency/city inspectorate. An inspectorate must in accordance with the regulation of the Minister of Home Affairs (PERMENDAGRI) No. 64 of 2007 in doing its duties and functions. Based on Government Regulation No. 60 of 2008, the implementation of internal audit in the government agencies done by the officials who have the task to carry out a supervision and have been qualified in competency skills as an auditor.

In doing its duty, an auditor is often faced with a dilemma situation. Dilemma situation in audit setting can occur when the auditor and the client does not agree to some aspects of the investigation functions and purposes. During an inspection, government supervisory unit of Kolaka's inspectorate sometimes faced with difficult choice related to independence to maintain professionalism. The first problem is when the supervisory units found that the people who investigated by them are their own family, either directly or indirectly, and sometimes those people are the family which is high-ranking officials who have power in decision or policy making. Second, when the supervisory units inspected Regional Work Units (SKPD) in which the SKPD is a place where they were before being placed in Kolaka's regional inspectorate. Those things can interfere professionalism of Government Internal Supervisory Unit (APIP).

To avoid somethings like that, it needs a personality variable that can influence and control those auditor's behaviors which is called locus of control. Some previous studies of locus of control with focused to auditor's behavior in conflict situation have found that there are relationship between locus of control and auditor's ability to resist management pressure (Tsui and Gul (1996); Srimindarti et al. (2015)). Locus of control refers to individuals' perception of the main causes of events in life which is divided into internal and external viewpoints (Igbeneghu & Popoola, 2011). Auditors with internal locus of control are called internals and auditors who have external locus of control are called externals.

Besides being able to control their behavior, auditor is expected to be professional by obeying the audit standard and rules of audit conduct that have been set. Professional in a profession refers to an individuals' belief concerning the value of profession as the prevailing standards. In the classical sociological theory, profession has a power and a prestige recognition by society on its bodies of knowledge (Aranya & Amernic, 1981). Furthermore, the term of "professional commitment" has been defined in a manner that parallels the conditions for commitment to the organization (Farmer, 1993). three dimensions of professional commitment in this research consist of the affective professional commitment (APC), continuance professional commitment (CPC), and normative professional commitment (NPC)

Based on the description of the background above, the main problems which can be formulated in this research are: (1) Is the Locus of Control partially affected to the auditor's behavior in conflict situation? (2) Is the professional commitment partially affected to the auditor's behavior in conflict situation? (3) Are the Locus of Control and professional commitment simultaneously affected to the auditor's behavior in conflict situation?. In accordance with the formulation of the problems, this research has the following objectives: (1) To determine the partial effect of Locus of Control to the auditor's behavior in conflict situation, (2) To determine the partial effect of professional commitment to the auditor's behavior in conflict situation, and (3) To determine the simultaneous effect of Locus of Control and professional commitment to the auditor's behavior in conflict situation.

II. Literature Review

Public Sector Audit in Indonesia

Since regional autonomy era implemented in Indonesia, there are a number of legal instruments for financial audit assignment issued by Indonesian Government, among others are the laws of the Republic of Indonesia no. 15 of 2004 on the examination of financial state's management and responsibility; the regulation of the Minister of State for Administrative Reform No. PER/05/M.PAN/03/2008 on audit standards for Government Internal Supervisory Unit; and the regulation of the Board Audit of the Republic of Indonesia no. 1 of 2017 on state financial audit standards. The regulation becomes a pillar of financial accountability which can be evaluated with several audit procedures by government auditor.

Audit and Auditor refers to "jobs or activity" and "actors" in auditing context. According to the laws of the Republic of Indonesia no. 15 of 2004 article 1, audit is a process of problem identification, analysis, and evidence evaluation conducted Independently, Objectively, and professionally accordance with auditing standards to assess the truth, accuracy, credibility and reliable of information on management and responsibility of state finance. And auditor is an occupation that has the scope, duty, responsibility, and authority to conduct internal audit in government agencies, institutions, or other parties in which there are the state's interests in accordance with the laws and regulations. It is occupied by civil servants with the rights and obligations fully granted by an authorized officer. Auditor can be divided into three kinds:

- a. Government auditor is an auditor who assigned to conduct a financial audit on government agencies. In Indonesia, government auditor can be divided into two general categories:

- 1) Government External Auditor conducted by the Audit Board of the Republic of Indonesia (BPK) as the embodiment of article 23 paragraph 5 of 1945 constitution that reads to examine the responsibility about the state finances held by an Audit Board which its regulation stipulated by laws.
- 2) Government Internal Auditor conducted by the Financial and Development Supervisory Agency (BPKP) and Government Internal Supervisory Unit (APIP).
- b. Internal auditor is the auditors who work at a company and have status as an employee of the company. Their main task is intended to assist the company's management where they work.
- c. Independent Auditor or Public Accountant is performing auditing function of the financial statements published by a company.

Three types of audit usually show key characteristics included in the audit definition that has been presented above. Those types of audit (Boyton et al., 2003) are:

- a. Financial Statement Audit. Basic assumption of a financial statement audit is that the report will be used by different groups for different purposes.
- b. Operational Audit. This type of audit aims to review the operation procedures and methods of an organization or to obtain and assess the operation efficiency and effectiveness in the achievement of company objectives.
- c. Compliance Audit. It is considering whether the auditee has followed certain procedures or rules that have been set.

More Specific, the audit scope in government include financial audit, performance audit and audit with a specific purpose.

Auditor's Behavior in Conflict Situation

Psychology is the science of mental processes and behavior (Aunger & Curtis, 2008). Behavioral studies are not only related to human behavior but also how they interact within a community according to their intellectual ability. Human conduct is better explained by the relational influence of observed and direct consequences than by either factor alone (Bandura, 1974). Several determinants of human behavior are located on three levels of culture, i.e.1) a people's notions of the way things ought to be; 2) their conceptions of the way their groups actually behave; 3) what does in fact occur, as objectively determined . . . (Kroeber and Kluckhohn 1952:162).

According to Ossorio (2006), behavior is describable as an attempt on the part of an individual to bring about some state of affairs – either to effect a change from one state of affairs to another, or to maintain a currently existing one. Furthermore, Bergner (2011) clearly defined behavioral concepts as essentially observable physical activity, such as a pigeon pecks a disk, a woman says “hello,” a student raises his hand, and so forth.

According to De Dreu and Gelfand (2008) in Hanggraeni (2011), conflict is a process that occurs when individuals or groups aware of their differences and disagreements between themselves and other individuals or groups with interests and resources, beliefs, values, actions, and so forth. According to the conflict theory, a conflict between auditor and client may cause ethical dilemma for the auditor (Thomas (1992) in Tsui & Gul (1996)).

Auditor's behavior in conflict situation is an ethical dilemma emerged as a consequence of audit conflict because the auditor is in a decision-making situation between ethical and unethical. These situations are formed because there are parties interested in the auditor's decision. Thus, the auditor confronted with the choice between ethical and unethical decisions (Lubis, 2010). The potential discord also happened between professional and organizational values which it is referred to as organizational-professional conflict (Shafer, 2009). In this situation, auditor could be under pressure so most studies have found it is associated with dysfunctional consequences such as reduced job satisfaction and higher turnover intentions (Shafer et al., 2002; Bamber and Iyer, 2002) which in turn will affect the auditor in making decisions (Nasution & Ostermark, 2012).

There are a few empirical evidences on auditor's behavior in conflict situation which is summarized in Table 1 below.

Table 1.
Prior Research on Auditor's Behavior in Conflict Situation

Key Variable	Authors	Data	Models	Findings
<ul style="list-style-type: none"> ▪ Contextual Factors in auditor-client conflicts ▪ Perceived ability of auditors 	Knapp (1985)	43 senior commercial loan officers from 150 largest commercial banks in Oklahoma	ANOVA	<ul style="list-style-type: none"> ▪ A client in good financial condition is perceived as being more likely to obtain its preferred outcome to an audit conflict than a client in poor financial condition.

<ul style="list-style-type: none"> ▪ Locus of Control ▪ Personality Variable ▪ Ethical Reasoning ▪ Auditor's Response to Accede to Client's Request 	Tsui & Gul (1996)	80 auditors from big six and non big six CPA firms in Hongkong	Multiple Regression	<ul style="list-style-type: none"> ▪ Ethical reasoning moderated the relationship between locus of control and auditor's ability to resist management pressure. ▪ Both personality and ethical reasoning are significant determinants of auditor's behavior and action in an ethical dilemma situation.
<ul style="list-style-type: none"> ▪ Ethical Reasoning ▪ Perceived Risk of Detection ▪ Perceived Levels of Penalties ▪ Auditor's Ethical Behavior 	Gul, et al. (2003)	53 Auditors from Accounting Firm in China	Multiple Regression	<ul style="list-style-type: none"> ▪ A negative association between ethical reasoning and the likelihood that auditors would act unethically. ▪ A negative association between the risk of detection and the likelihood that auditors would act unethically. ▪ A weak support for the negative association between the perceived levels of penalties and the likelihood that auditors would act unethically.
<ul style="list-style-type: none"> ▪ Social Pressure ▪ Locus of Control ▪ Professional Commitment ▪ Auditor's Judgment 	Nasution & östermark (2012)	83 Auditors from big four and non big four CPA firms in Indonesia	ANOVA	<ul style="list-style-type: none"> ▪ Social pressures affect auditor's judgment in a high power distance and low individualism society. ▪ Locus of control and multidimensionality of professional commitment might potentially affect auditor's judgment.
<ul style="list-style-type: none"> ▪ Auditor Independence ▪ Conflict Situation 	Shafiei & Muhamad (2015)	432 Auditors work in government and audit forms in Iran.	ANOVA	<ul style="list-style-type: none"> ▪ Auditors tend to remain independent in the face of conflict or pressure from clients.

Locus of Control

In this study we consider that locus of control is one of variables that might potentially affect auditors' behavior in conflict situations. Based on attribution theory, attribution are specific causal explanation for events wherein causal analysis refers to the process of identifying the causes of an event or behavior (Martinko, 1995 in Tiamiyu, 2010). For giving more description comprehensively, the following brief overview of the context of this theory that adopted from Tiamiyu's paper (2010).

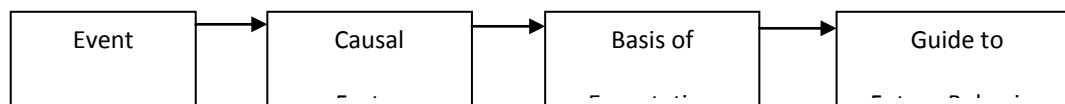


Figure 1. Relationship Between Event and Future Behavior

Locus of control refers to the extent to which individuals attribute the events in their lives to actions or forces beyond their control (Nasution & Ostermark, 2012). Locus of control is a common belief of people about the amount of control they have on the personal life incidence (Wibowo, 2015). Individuals with more internal locus of control believe that their personal characteristics (such as motivation and competencies) particularly affect the life outcome. On the other side, people with more external locus of control believe that the events in their life mainly depends on fate, luck, or condition in the external environment.

Research about locus of control was pioneered by Rotter (1966) noted that:

- a. *Different people, given identical conditions for learning, learn different things.*
- b. *Some people respond predictably to reinforcement, others less so, and some respond unpredictably.*
- c. *Some people see a direct and strong connection between their behavior and the rewards and punishments received.*

A research conducted by Tsui & Gul (1996) on auditors' behaviour in an audit conflict situation with eighty auditors from big six and non-big six CPA firms in Hongkong as a sample has proved that locus of control provides a better explanation for differences in auditors' ethical decision making. Moreover, Srimindari et al. (2015) have found that internal locus of control had negative effect on the acceptance of dysfunctional audit behaviors, whereas external locus of control had a positive influence on the acceptance of dysfunctional audit behaviors. Their study used auditors who work in Public Accounting Firms in Semarang, a city on the north coast of the island of Java, Indonesia.

Professional Commitment

Professional commitment is the attachment of individuals in the profession or, in the other words, to the strength of an individual's identification with a profession (Nasution and Ostermark, 2012). It also explains about individual's willingness to attempt the best effort for the sake of the organization and the desire to maintain membership of a profession. Professional commitment in audit refers to quality review programs of auditors to ensure adherence to professional standards, including the standard of independence (Farmer, 1993). Lee et al. (Khanifar et al., 2010) identified four reasons about the importance of understanding professional commitment.

- a. Someone's career is the main focus of life.
- b. Professional commitment affects people's retention in an organization. This commitment has important implications for human resource management.
- c. Work performance may have a relationship with a professional commitment because of professional skills are developed through work experience. For accountants, it is particularly relevant where their expertise developed from extensive experience and continuing education.
- d. Studies of professional commitment provide an understanding about how an individual develops and encounters various commitments both within and outside the organization.

The psychological bond between an employee and the focus of their commitment (organisation, profession, team) assumes three quite distinct forms. In this paper, all dimension of professional commitment measurements are adopted from Meyer et al. (1993) in Bagraim (2003), defined three distinct components of professional commitment. These are affective professional commitment (APC), continuance professional commitment (CPC), and normative professional commitment (NPC).

Studies on the relationship between professional commitment and auditor's behavior have been conducted by several researchers. Some of them are Andreas (2016) and Paino et al. (2011). Andreas (2016) in his research has found that all dimensions of auditors' professional commitment significantly gives a positive effect on the underreporting time. While, Paino et al. (2011) in their research found that professional commitment was not a significant predictor of dysfunctional audit behavior.

III. Methodology

In implementing its duties, an auditor often face a dilemma situation in decision-making where the supervisory units found that people who inspected are their own family the supervisory units found that the people who investigated by them are their own family, either directly or indirectly, and sometimes those people are the family which is high-ranking officials who have power in decision or policy making. Also, when the supervisory units inspected Regional Work Units (SKPD) in which the SKPD is a place where they were. These things may interfere with Government Internal Supervisory Units (APIP) professionalism. In fact, we know that an audit is a profession that is based on society's trust that upholds integrity, objectivity, and independence.

We developed our variable based on prior research. Locus of Control is formed from two indicators which are internal and external locus of control. Both indicators consists of 10 statement items. Professional Commitment consists of three indicators which are affective, normative, and continuation. This variable consists of 11 statement items. And the auditor's behavior in Conflict Situation consists of integrity, objectivity, and independence.

To measure these variables, we used scale from "Very Low Strong to Very High Strong" with range from "1 to 5" values. Furthermore, we distributed questionnaires for collecting data. All participants are inspectorate auditors who have a position as internal supervisory at Kolaka Regency, Southeast Sulawesi Province, Indonesia. All participants are 24 auditors.

Based on the explanation above, we will see whether there is an influence of locus of control and professional commitment to the auditor's behavior in conflict situation. The analytical tool used in this research is multiple linear regression analysis with the aim that the expected results can be achieved. The following conceptual framework is presented.

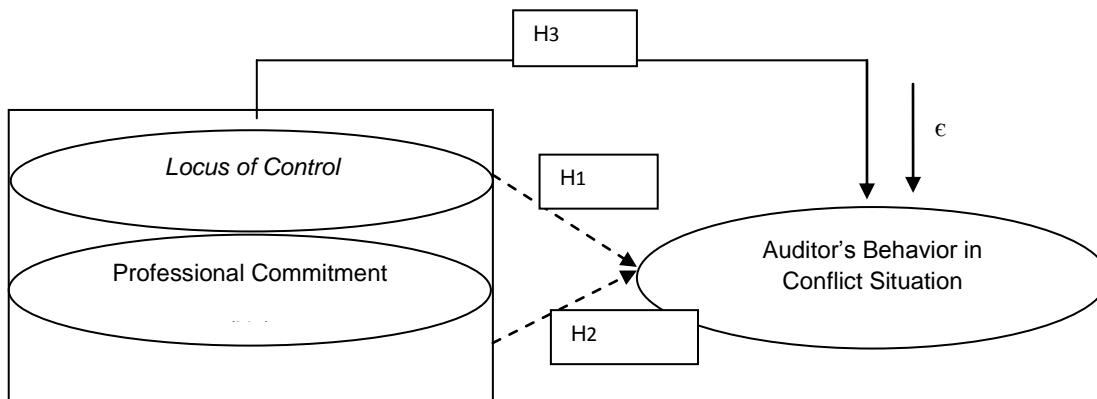


Figure 2. Research Paradigm

Research Hypothesis

The hypothetical model used in this study are as follows:

- H₁ : It is suspected that locus of control is partially affected the auditor's behavior in conflict situation.
- H₂ : It is suspected that professional commitment is partially affected the auditor's behavior in conflict situation.
- H₃ : It is suspected that locus of control and professional commitment are simultaneously affected the auditor's behavior in conflict situation.

The relationship between these variables can be described in the following equation:

$$Y = a + b_1 X_1 + b_2 X_2 + \epsilon$$

Legends:

- Y = Auditor's Behavior in Conflict Situation
- a = Constant Value
- X₁ = Locus of Control
- X₂ = Professional Commitment
- b₁, b₂ = Regression coefficient of each variable
- ε (Epsilon) = Other variables that are not investigated

The operational definition of each variable is as follows:

Locus of Control (X₁) is an auditor's ability to control the events that happen to him. This variable is measured with The Work Locus of Control (TWLC) instrument developed by Spector (1998) in Mas'ud (2004:241). *Professional Commitment* (X₂) is an auditor's ability in implementing its duties in accordance with its profession code of ethics based on education or science exploration. This variable is measured with an instrument developed by Mayer, Natalie, and Catherine (1993) in Mas'ud (2004:223). *Auditor's Behavior in Conflict Situation* (Y) is an auditor's ability in making the right decision when the conflict situation occurs so as to avoid any doubt or dilemma in implementing its duties. The presented model as a material indicator for the auditor's behavior in conflict situation, that is: (a) integrity, (b) objectivity, and (c) independence.

IV. Result and Discussion

The independent variables in this research are (1) Locus of Control, this variable is formed from two indicators which are internal and external locus of control. Both indicators consists of 10 statement items. As for the distribution of responses for locus of control variable categorized strong and the percentage response propensity score is 68.58%. (2) Professional Commitment, this variable consists of three indicators which are affective, normative, and continuation. This variable consists of 11 statement items. As for the distribution of responses for professional commitment variable categorized very high strong and percentage score of the answer is 84.00%. The dependent variable in this research is the auditor's behavior in Conflict Situation. This variable consists of integrity, objectivity, and independence. As for the distribution of responses for auditor's behavior in conflict situation categorized very high strong and the percentage response propensity score is 84,35%. The frequency distribution of respondents each variable is presented in the following table:

Table 2. Recapitulation of the Frequency Distribution of Respondents

No	Variable	Indicator	Total responses of Respondents										Total Score	Average score	%
			Very High Strong (5)		High Strong (4)		Strong (3)		Low Strong (2)		Very Low Strong (1)				
			F	%	F	%	F	%	F	%	F	%			
1.	(X ₁)	X1.1	45	37,50	61	50,83	14	11,67	0	0	0	0	511	4,36	85,17
		X1.2	8	6,67	23	19,17	19	15,83	53	44,17	17	14,17	312	2,60	52,00
Average variable of Locus of Control (X₁)												823	3,43	68,58	
2.	(X ₂)	X2.1	34	47,22	31	43,06	7	9,72	0	0	0	0	315	4,38	87,60
		X2.2	20	16,67	90	75,00	10	8,33	0	0	0	0	490	4,08	81,60
		X2.3	24	33,33	39	54,17	9	12,50	0	0	0	0	303	4,21	84,20
Average variable of Professional Commitment (X₂)												1108	4,20	84,00	
3.	(Y ₁)	Y1.1	41	56,94	30	41,67	1	1,39	0	0	0	0	328	4,56	91,11
		Y1.2	19	26,39	46	63,89	7	9,72	0	0	0	0	300	4,17	83,33
		Y1.3	16	22,22	42	58,33	8	11,11	5	6,94	1	1,39	283	3,93	78,61
Average variable of Auditor's Behavior in Conflict Situation (Y₁)												911	4,22	84,35	

Next, data quality test conducted on questionnaires that was used, which is based on validity and reliability test results. It shows that the whole items and indicators from this research's variable indicate valid and reliable results. This decision was taken because of the Pearson's correlation value above 0.30 with a significance level of 0.05 and the correlation coefficient value of Cronbach's Alpha's result above 0.60.

Hypothesis testing can be done by comparing t_{Count} with t_{Table} and $t-sig$'s value with $\alpha = 0,05$. If $t_{Count} > t_{Table}$ or $t-sig < \alpha = 0,05$, so it receives H1 or declines H0. Otherwise, if $t_{Count} < t_{Table}$ or $t-sig > \alpha = 0,05$, so it declines H1 or receives H0 by having 2,079 t_{Table} value.

Table 3. Partial Test Result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,698	,451		3,765	,001
LOC	,354	,095	,580	3,729	,001
Professional Commitment	,309	,141	,342	2,200	,039
R	= ,846 ^a				
R Square	= ,716				
Adjusted R Square	= ,689				

Table 3, it obtained that t_{Count} for locus of control 3,729 $> t_{table}$ which is 2,079 or with a significant level of $0,001 < \alpha = 0,05$, then it declines H0 or receives H1, which means that locus of control is partially affect the auditor's behavior in conflict situation.

Table 3, it obtained that t_{Count} for professional commitment is 2,200 $> t_{table}$, which is 2,079 or with a significant level of $0,039 < \alpha = 0,05$, then it declines H0 or receives H1, which means that professional commitment is partially affect the auditor's behavior in conflict situation.

Hypothesis testing can also be done by comparing F_{Count} value with F_{Table} value with a significant level is $\alpha = 0,05$. If $F_{Count} > F_{table}$ or $F-sig < \alpha = 0,05$, then it receives H1 or declines H0. Otherwise, if $F_{Count} < F_{table}$ or $F-sig > \alpha = 0,05$, then it declines H1 or receives H0 by having 3.466 F_{table} value.

Table 4. Simultaneous Test Results

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	2,434	2	1,217	26,516	000 ^b
1 Residual	,964	21	,046		
Total	3,398	23			

Table 4, it obtained that F_{Count} value is 26,516 $>$ of the F_{table} which is 3,466 or with a F significant level of $0,000 <$ of the $\alpha = 0,05$, then it can be concluded that all the independent variables simultaneously, either locus of control or professional commitment, is significantly affect the auditor's behavior in conflict situation.

Based on the table 3, it is known that R^2 (R-Square) value is 0,716. This shows that the direct effect of X₁, X₂ 71,6% or in other words, the contribution of locus of control (X₁) professional commitment (X₂) variables toward auditor's behavior in conflict situation (Y) is 71,6%. It means that there is another variable or epsilon variable (ϵ) which is 28,4% that affect Y variable but it is not measured in this research.

V. Discussion

Hypothesis testing results show that the locus of control is partially significant affect on the auditor's behavior in conflict situation. It means that the better locus of control or control behaviors that are owned by Kolaka's Inspectorate auditor, it will be easier to overcome conflict situation.

According to the analysis results of respondent's responses to the locus of control, it shows that the internal locus of control has stronger influence than the external locus of control. This situation shows that the auditors' ability in Kolaka's Inspectorate when implementing their duties and responsibilities assigned to them even though it is in conflict situation. Despite the people who investigated are their own family, the auditors in Kolaka's Inspectorate remain professional and responsible while maintaining integrity, objectivity, and independence in implementing their duties which results in maximum and reliable inspection results.

It is in line with Tsui & Gul (1996) which states that there is significant influence of locus of control toward auditor's behavior in conflict situation which is that the more dominant internal character of the auditors, they will be more independent. On the contrary, the more dominant external character of the auditors, they are likely to receive pressure from their clients.

Hypothesis testing results also show that the professional commitment is partially significant affect the auditor's behavior in conflict situation. It means that with the high dedication of professional commitment, it will be easier for Kolaka's Inspectorate auditors to handle conflict situation by complying to the valid standards and objectives of their professional which are implementing their duties with full responsibility and sincerely.

According to the analysis results of respondent's responses to the professional commitment, it shows excellent result. It states that Kolaka's Inspectorate auditors in implementing their inspection duties are always be done seriously, either it is done by a teamwork with colleagues or as individuals, and always active in every implementation of the tasks. Despite being in conflict situation, the auditors in implementing their duties will always comply their profession purposes, investing profession values, and profession loyalty and always comply by the rules and obedient in implementing their duties in accordance with professional ethics. This is also shown by the auditors' behavior who always feel guilty if being late to work, feel loss if their job is not done, and always maintain their membership in the profession. Therefore, Kolaka's Inspectorate auditors in implementing their duties may maintain integrity, objectivity, and independence as well as professional working.

It is in line with Andreas (2016) research which states that there is an influence of professional commitment toward auditor's behavior which is that the better of professional commitment, the better of auditor's behavior in audit conflict situation. Or auditors who have the better professional commitment tend to avoid dysfunctional behavior and will increase their capabilities, independence and professionalism in the implementation of the audit program.

For hypothesis testing result simultaneously shows that the locus of control and professional commitment significant affect the auditor's behavior in conflict situation which means that it indicates a good locus of control or behavior control and uphold the professional commitment may help Kolaka's Inspectorate auditors to handle conflict situation.

In inspection process with their professional responsibilities, Kolaka's Inspectorate auditors have a good locus of control will do their work with full confidence. With their capabilities and skills, it will be easier to handel the events that occur thus producing an accountable result according to the profession standard even though they are in conflict situation. Then, the auditors who are fully committed to their profession by implementing duties in a professional manner and in accordance with the rules and their profession values which have been agreed upon so they can handle the conflict situation.

It shows that Kolaka's Inspectorate auditors, whilst implementing their duties when there is a conflict situation, can maintain their integrity honestly and forthright within confidentiality limits of inspection object and maintain objectivity with honesty intellectually and free from conflicts of interest and maintain its independence while maintaining the integrity and objectivity principles in every process. Therefore, there is a significant effect of locus of control and professional commitment toward auditor's behavior in conflict situation. Hence, in dealing with Kolaka's Inspectorate auditors' behavior in conflict situation, it requires not only locus of control but also professional commitment so that the resulting performance is more optimal and reliable so that their integrity, objectivity, and independence are maintained.

VI. Conclusion

Based on the previous research results and discussions, it can be concluded as follows: (1) From the partial test results, it is obtained that Locus of Control is significantly affect the auditor's behavior in conflict situation. (2). From the partial test result, it is obtained that Professional Commitment is significantly affect the auditor's behavior in conflict situation. (3) From simultaneous test result, it is obtained that Locus of Control and Professional Commitment are significantly affect the auditor's behavior in conflict situation.

Based on the conclusion presented earlier, it can be suggested that: (1) The author's suggestion for Kolaka's Inspectorate auditors who have external locus of control to further improve their attitude's control in implementing their duties especially when they are in conflict situation by giving some kind of training or education so that their independence can be maintained and professionally working. (2) For Kolaka's Inspectorate auditors who have a high internal locus of control and professional commitment, it is expected to

maintain them or even maximize them in order to create a maximum and reliable result. (3) Basically there are only two variables in this research, so it is expected that in other research to be able to measure another variables which are related to auditor's behavior in conflict situation like ethical awareness and self-efficacy variables which have an influence toward auditor's behavior in conflict situation.

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