

The Moderating Effect Sustainable Spirituality on the Relationship between Locus of Control Auditors and Dysfunctional Audit Behavior

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Abstract. This study investigates the moderating role of sustainable spirituality in the relationship between auditors locus of control and their propensity for dysfunctional audit behavior. Based on a survey of 109 auditors from public accounting firms in Indonesia, the findings indicate that locus of control significantly and positively influences dysfunctional audit behavior. Furthermore, sustainable spirituality is found to moderate the relationship between 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. The study contributes to the understanding of personal factors and spiritual values that may impact auditors professional conduct and highlights the potential of fostering sustainable spirituality to mitigate dysfunctional audit behavior.

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

1. Introduction

Abnormality or dysfunctional behavior, is something that deviates from normal or is distinct from typical and is a subjectively decided attribute of behavior, given to persons who exhibit rare or dysfunctional conditions (Whitbourne & Halgin, 2012). Yuhertiana, Pranoto, and Priono (2015) describe various traditional disorder criteria, including suffering, someone who exhibits a high level of depression, anxiety, or dissatisfaction is thought to exhibit abnormal behavior since his behavior is motivated by his suffering; Morality violates ethics and community standards. Dysfunctional audit behavior is defined as public accountants' behavior throughout the audit process that is inconsistent with the established audit program or deviates from recognized standards (Otley & Pierce, 1996).

Personal factors such as locus of control can impact dysfunctional audit behavior. Locus of control is a personal factor that can influence audit dysfunctional behavior. A person's locus of control indicates the extent to which he believes he influences circumstances that may impact him (Rotter, 1966). Locus of control is the general expectation of whether the results of individual actions are under control or beyond that control, an individual with an internal locus of control feels that they have control over the events that happen to them, an individual with an external locus of control believes that an event is controlled by outside forces (Pujaningrum and Sabeni, 2012). Various research findings have seen at the influence of locus of control internal and locus of control external on dysfunctional audit behavior, as in several studies Yessie, (2021); Nadi, (2020); Fa'niansah et al, (2020); Janie & Isgiyarta (2019); Sunyoto & Sulistiyo, (2019); Yendrawati & Ghaita, (2019); Amiruddin & Sundari, (2018); Heru Sulistiyo, (2018); Asni et al, (2018); Hartanto, (2016); Srimindarti & Widati, (2015) ; Alkautsar, M. (2014); Pujaningrum dan Sabeni, (2012); Paino., et al., (2012) previous studies have investigated the influence of personal factors, such as locus of control internal and locus of control external have a positive and negative effect, on auditors propensity for dysfunctional behavior.

Dysfunctional audit behavior can be avoided if the auditor is ethical and capable of controlling behavior. A strong ethical orientation is related to ideals that can only be obtained from God, known as absolute spiritual values (Sulistiyo, 2014). Thus, auditors who have strong spiritual values and strong self-control will be able to avoid dysfunctional audit behavior (Sulistiyo, 2014). Spirituality is a broad concept with numerous dimensions and views characterized by a sense of attachment (connection) to something larger than ourselves, which is accompanied by a search for purpose in life or can be explained as a universal and touching experience.

Spirituality is a broad concept with numerous dimensions and views characterized by a sense of attachment (connection) to something larger than ourselves, which is accompanied by a search for purpose in life or can be interpreted as a universal and touching experience (Ardian, 2016). Spirituality is an extremely vital aspect of existence. Spirituality is an endeavor in the process of awakening divine awareness to accomplish the construction of balance in the life of the world and the hereafter. As a result, since everything has accountability, it must be bound by values (Sukoharsono, 2010). The concept of sustainable, which is associated with the life of the vital potential of natural resources and the human ecological environment, such as the planet's climate system, agricultural systems, industry, and forestry, is the concept of maintaining natural resources so that they last longer. This sustainable is an interconnected idea between ecological systems, economic systems, and social systems, which are no longer obsessed with the first concept, which is more focused on thinking exclusively about maintaining environmental balance (Jaya, Askar 2004).

However, the potential moderating role of spiritual values, particularly sustainable spirituality, in this relationship has received limited attention such as Sagara & Atikah, (2021); Dyah NA Janie *et al.*, (2019); Kusumo et al, (2019); Sulistiyo, (2017); Atmadja & Saputra., (2014); Kusumastuti, (2014). Sukrisno dan Ardana (2014), states that people who have high spirituality certainly have high ethical behavior as well. If the auditor has the right spirituality, scandals, and manipulation of actions taken by the auditor will not occur. Spirituality can make people able to realize who they are and how

people give meaning to their lives. Giving positive meaning will be able to awaken the soul and carry out positive deeds and actions. The ability to live up to values and meanings, to have self-awareness, to be flexible and adaptive is still limited to one's abilities which one day may disappear without trust and confidence in the transcendental power that gives energy to humans.

Our study aims to address this research gap by examining how sustainable spirituality may influence the relationship between locus of control and dysfunctional audit behavior. It is hoped that the findings of this study can develop spirituality regarding this matter from the beginning of planning so that audits of dysfunctional behavior can be avoided.

2. Methodology

This study relied on primary data gathered through questionnaires and e-mails sent to public accounting firms throughout Indonesia. This study employed a convenience sample method in conjunction with a non-probability sampling strategy. Measuring sample size using the G Power application, this application is statistical software used to calculate statistical power and sample size in behavioral research. This study used predictor 2 with a confidence level of 95 percent and the results were 107 samples. The use of predictor 2 corresponds to the largest number of variables.

In this research using the total number of surveys used was 109. This research was evaluated utilizing a quantitative method approach, with descriptive statistics and hypothesis testing with Structural Equation Model (SEM) PLS (partial least squares). The reason this research being used SEM PLS is that analysis does not assume that the data is normally distributed, it can work for models with limited samples, and this research develops a structural model where sustainable spirituality acts as a moderating variable. This study's variables include locus of control, dysfunctional audit behavior, and continuing spirituality.

Locus of control can be internal and external. It is internal if individuals believe that they control their destiny, while it is external if individuals believe that their lives are controlled by outside forces. Locus of Control is measured by 16 questions used by Donnelly, Quirin, and O'Bryan (2003). Dysfunctional audit behavior in auditing is a reaction to the environment, where dysfunctional audit behavior is actions taken by auditors in carrying out audit programs that can reduce or reduce audit quality. Dysfunctional audit behavior was measured by 12 questions used by Donnelly, Quirin, and O'Bryan (2003). 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. Spirituality was measured by 18 questions used in research, first, having faith in God, second, having good prejudice, third, being free from misleading paradigms, fourth, the principle of life from conscience, and fifth, caring for nature. All of these variables are measured using a semantic scale in which respondents are asked to give a value to each object with a rating scale consisting of 8 points and each pole is limited by opinions that strongly disagree to strongly agree.

3. Findings 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 research purposes, including structural equation modeling using partial least squares method. Following are the complete results of testing

and smoothing the structural model based on the PLS bootstrapping algorithm.

Table 1. Respondent Profile

Criteria	Description	Percentage	Total
Gender	Man	80 %	87
	Woman	20 %	22
Education	D3	10 %	11
	S1	60 %	65
	S2	30 %	33
Lenght of Work	Less than 5 Years	60 %	65
	5 and less than 10 years	20 %	22
	10 and less than 15 years	15 %	16
	More Than 15 years	5 %	6
Position	Beginner Skilled Auditor	20 %	22
	Primary Expert / Skilled Auditor	65 %	70
	Young Expert / Skilled Auditor	12 %	13
	Expert / Middle Skilled Auditor	2 %	3
	Lead Expert/Skilled Auditor	1 %	1

Based on the data above, 109 respondents filled out the questionnaire, with details of 87 male respondents (80 percent) while 13 female respondents (20 percent). If we look at the level of education of the respondents, the majority of respondents had a third degree education, namely 11 people, 65 people from the first level, and 33 people from the second level.

If we look at the aspect of work experience or length of work, 65 respondents had work experience of less than 5 years (60 percent), 22 people had experience between 5 years and 10 years (20 percent) and between 10 years and 15 years there were 16 people (15 percent) while there were 6 people over 15 years (5 percent).

Furthermore, the grouping was carried out based on the position held by a respondent, namely 22 Beginner Skilled Auditors (20 percent), 70 Primary Expert/Skilled Auditors (65 percent), 13 Young Expert/Skilled Auditors (12 percent), Expert/Junior Skilled Auditors. There are 3 Intermediate Skilled people (2 percent), and 1 Expert/Major Skilled Auditors (1 percent).

3.1 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).

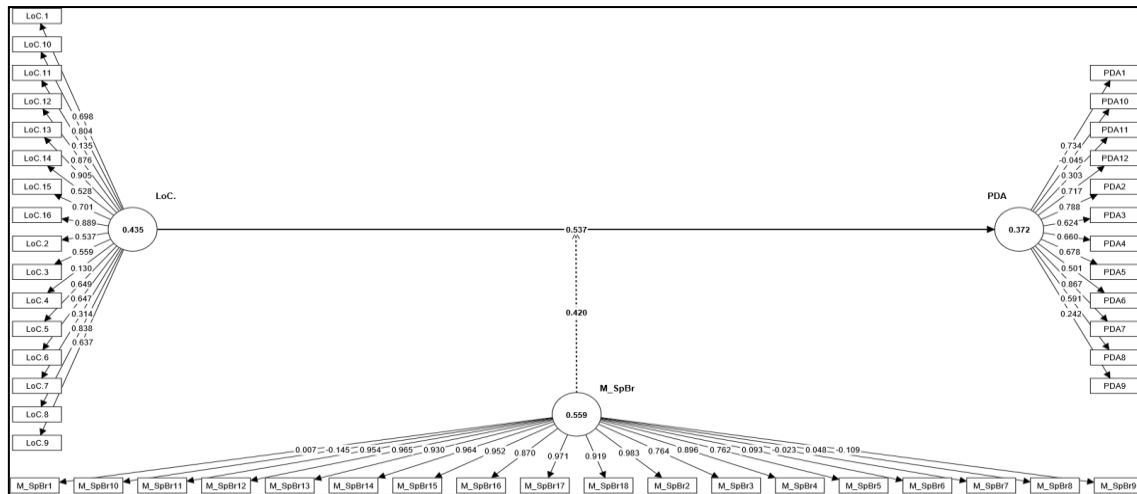


Fig.1: Initial PLS

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 Reability and Validity

Construct	Item Code	Outer Loadings	Cronbach's alpha	Rho_A	Rho_C	AVE
Locus Of Control	LoC.1	0.698	0.896	0.936	0.915	0.435
	LoC.2	0.537				
	LoC.3	0.559				
	LoC.4	0.130				
	LoC.5	0.649				
	LoC.6	0.647				
	LoC.7	0.314				
	LoC.8	0.838				
	LoC.9	0.637				
	LoC.10	0.804				
	LoC.11	0.135				
	LoC.12	0.876				
	LoC.13	0.905				
	LoC.14	0.528				
	LoC.15	0.701				
	Dysfunctional Audit Behavior	LoC.16				
PDA1		0.734				
PDA2		0.788				
PDA3		0.624				
PDA4		0.660				
PDA5		0.678				
PDA6		0.501				
PDA7		0.867				
PDA8		0.591				
PDA9	0.242					

Construct	Item Code	Outer Loadings	Cronbach's alpha	Rho_A	Rho_C	AVE
Sustainable Spirituality	PDA10	-0.045	0.915	0.982	0.936	0.559
	PDA11	0.303				
	PDA12	0.717				
	M_SpBr1	0.007				
	M_SpBr2	0.983				
	M_SpBr3	0.764				
	M_SpBr4	0.896				
	M_SpBr5	0.762				
	M_SpBr6	0.093				
	M_SpBr7	-0.023				
	M_SpBr8	0.048				
	M_SpBr9	-0.109				
	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	0.870					
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 ≤ 0.40 , composite reliability ≥ 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.

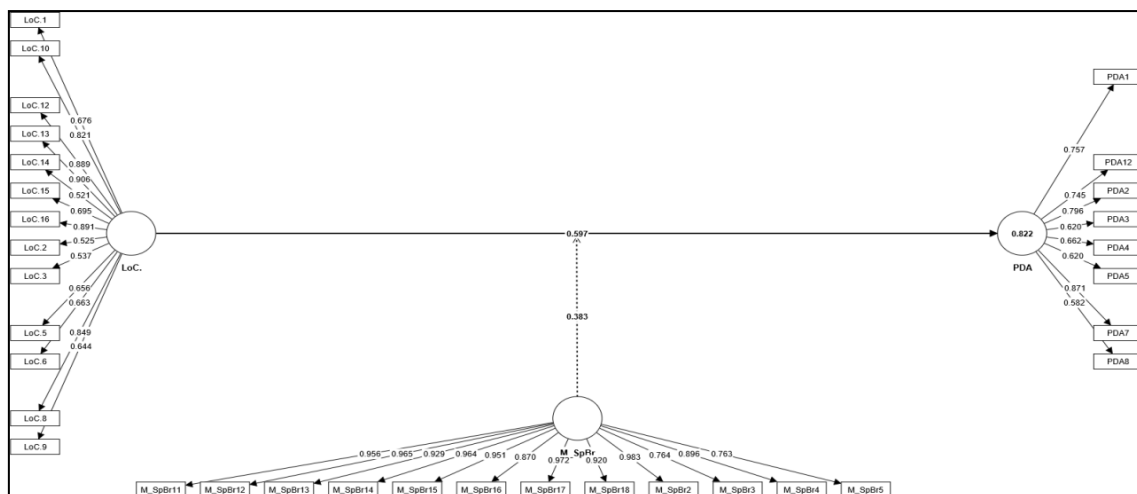


Fig.2: Modified PLS

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 Reability and Validity

Construct	Item Code	Outer Loadings	Cronbach's alpha	Rho_A	Rho_C	AVE					
Locus Of Control	LoC.1	0.676	0.920	0.936	0.933	0.528					
	LoC.2	0.525									
	LoC.3	0.537									
	LoC.5	0.656									
	LoC.6	0.663									
	LoC.8	0.849									
	LoC.9	0.644									
	LoC.10	0.821									
	LoC.12	0.889									
	LoC.13	0.906									
	LoC.14	0.521									
	LoC.15	0.695									
	LoC.16	0.891									
	Dysfunctional Audit Behavior	PDA1					0.757	0.860	0.873	0.890	0.508
		PDA2					0.796				
		PDA3					0.620				
PDA4		0.662									
PDA5		0.620									
PDA7		0.871									
PDA8		0.582									
PDA12		0.745									
Sustainable Spirituality	M_SpBr2	0.983	0.981	0.985	0.984	0.836					
	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 variable is measured by 13 valid items with outer loadings ranging from 0.521 to 0.906, indicating that the thirteen assessment items are highly correlated in explaining the locus of control. The locus of the control variable's reliability is acceptable, with a composite reliability score of 0.936 and Cronbach's alpha 0.920 above 0.70, and convergent validity demonstrated by AVE 0.528 > 0.50. Among the thirteen valid measurement items, 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 0.582 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 0.508 > 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

Table 4. Discriminant Validity - Heterotrait - Monotrait Ratio HTMT

	Original sample (O)	Sample mean (M)	5.00%	95.00%
M_SpBr <-> LoC.	0.579	0.582	0.487	0.677
PDA <-> LoC.	0.927	0.929	0.887	0.971
PDA <-> M_SpBr	0.554	0.566	0.482	0.656

3.2 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).

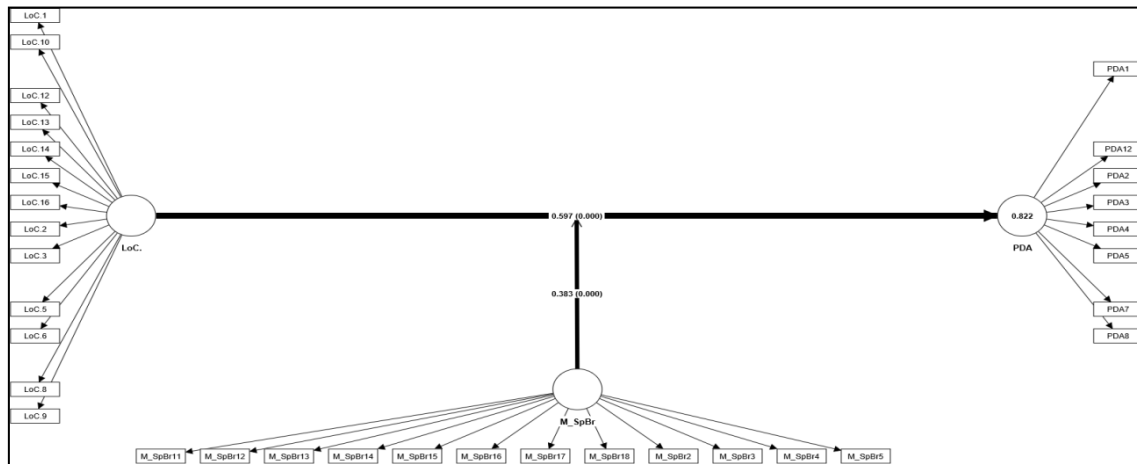


Fig.3: Hypothesized PLS-Path Model (Output of Bootstrapping)

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 82.2% (high effect).

Table 5. R Square

	R-square	R-square adjusted
PDA	0.822	0.816

Table 6. Hypothesis Testing Table

Hypoheses	Std. Beta	Std. Error	T-Value	P-Values	Bias	Coefficient Interval		F-Square	R-Square
						5%	95%		
Locus Of Control - > Dysfunctional Audit Behavior	0.597	0.064	9.308	0.000	0.002	0.478	0.690	0.905	
Sustainable Spirituality -> Dysfunctional Audit Behavior	0.422	0.418	5.030	0.000	-0.005	0.302	0.583	0.307	0.822

Sustainable Spirituality	x							
Locus Of Control - > Dysfunctional Audit Behavior	0.383	0.066	5.782	0.000	-0.009	0.285	0.501	0.375

1. The first hypothesis is accepted, namely, there is a significant influence of locus of control on dysfunctional audit behavior with a path coefficient (0.597) and p-value ($0.000 < 0.05$). Any shift in the locus of control will have an impact on audit problematic behavior. The influence of locus of control in enhancing dysfunctional audit behavior falls between 0.478 and 0.690 within the 95% confidence interval, however, the presence of locus of control in influencing dysfunctional behavior has significant effects at the structural level (f square 0.905).

These results show that there is a positive relationship between locus of control and dysfunctional audit behavior, where locus of control is a persons perspective on a good or bad even in life. These findings indicate that the higher an auditors locus of control, the more he accepts dysfunctional audit behavior. This is because auditors with a high locus of control external are more tolerant of dysfunctional audit behavior. In contrast, auditors with an locus of control internal have a low tolerance for dysfunctional audit behavior.

In terms of attribution theory, when observing someone's behavior, it must be determined whether dysfunctional audit behavior is caused by an locus of control internal or an locus of control external. An auditor tends to have dispositional attributes which refer to something that exists within an auditor such as personality, self-perception, ability, effort and motivation. Rather than situational attributions which refer to something that exists outside a favorable situation or environment such as social conditions, social values, fate (luck) and societal views. An auditor who has dispositional attributions and situational attributions explains the causes of someone's behavior, where attribution theory explains how someone interprets an event and how someone can interpret the causes or reasons for someone's behavior. In other words, the higher the locus of control, the greater the increase in dysfunctional audit behavior, so it can be described that when an auditor tends to have a locus of control, he experiences high job demands which makes a person feel anxious and try to take any action to reduce dysfunctional audit behavior.

2. The second hypothesis is accepted, where sustainable spirituality significantly moderates the significant influence of locus of control on dysfunctional audit behavior with path coefficient moderation (0.383) and p-value ($0.000 < 0.05$). 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 0.375).

Sustainable spirituality can strengthen positive influences between locus of control and 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.

4. 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

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