

# Determinants of Dysfunctional Audit Behavior: Internal and External Factors

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## Determinants of Dysfunctional Audit Behavior: Internal and External Factors <sup>6</sup>

This study aims to provide empirical evidence of the impact of time budget pressure, turnover intention, and work <sup>28</sup> spirituality on dysfunctional audit behavior. The participants of this inquiry consisted of 144 auditors at a Public Accounting Firm in Jakarta. The employed sampling methodology is <sup>3</sup> convenience sampling. The utilized analytical tool is multiple regression analysis. The findings demonstrated that <sup>6</sup> turnover intention exhibits a positive impact on dysfunctional audit behavior, workplace spirituality exhibits a negative impact on dysfunctional audit behavior, while time budget pressure does not exhibit a positive impact on dysfunctional audit behavior. The implication <sup>18</sup> of this research is to increase auditor ethics to further reduce dysfunctional behavior. The implications of this research for public accounting firms are to further increase the recognition of work spirituality so that auditors feel comfortable and valued by conducting PPL related to ethics and the latest standards so that they can continue to minimize dysfunctional audit behavior by auditors.

Keywords: time budget pressure, turnover intention, workplace spirituality, dysfunctional audit behavior

### Introduction <sup>38</sup>

Auditors are tasked with <sup>13</sup> auditing the company's financial statements. In their duties, auditors are required to be able to provide reasonable assurance that the company's financial statements are reported fairly and by generally accepted accounting principles (PABU) (Johari et al., 2022). This is intended because the financial statements are a form of company accountability to investors for their performance during the working year. In this task, the auditor acts as a third party that bridges management and financial statement users so that the financial statements presented can be relied <sup>9</sup> upon in decision-making (Ariantaka & Wirakusuma, 2020; Iswari, 2020).

In performing their duties, auditors are required to be guided by auditing standards and public accounting professional standards established by the Indonesian Institute of Certified Public Accountants (IAPI) (Astuty et al., 2022). This measure is taken to forestall the <sup>4</sup> occurrence of dysfunctional audit conduct among auditors while examining financial statements. Dysfunctional audit behavior <sup>4</sup> conduct arises as a consequence of the numerous intricate, diverse, and interconnected tasks (Johari et al., 2022; Tjan et al., 2019).

Dysfunctional audit behaviors are deviant behaviors performed <sup>22</sup> by auditors that can directly or indirectly reduce audit quality (Donnelly et al., 2003a, 2003b, 2005). Dysfunctional audit behaviors include premature sign-off, underreporting of time, and substitution of audit procedures (Narindra et al., 2022). These behaviors should be avoided by auditors during the audit process. In reality, although there are guidelines that auditors must follow when providing audit services and sanctions for doing so, there are still <sup>8</sup> many auditors who do not follow these guidelines.

Several cases of public accounting firms (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Partners (KNMT) were sanctioned by the Financial Services Authority (OJK) in the form of cancellation of the registered certificate (STTD) (Otoritas Jasa Keuangan, 2023). KAP KNMT is the party that conducted the audit of PT Asuransi Wanaartha Life. The sanctions were given because the public accountant (AP) and KAP KNMT were considered to have committed serious violations, namely that AP and KAP manipulated, assisted in manipulating, and/or falsified data related to the services provided (Otoritas Jasa Keuangan, 2017).

Many factors can influence auditors to <sup>1</sup> perform dysfunctional audit behaviors, both external and internal. External factors, for example, time budget pressure. The presence of time budget pressure necessitates <sup>1</sup> auditors to exhibit efficiency in adhering to the allocated time budget (Rahmawati, 2020). Time budget pressure is also recognized as a perceived factor that can reduce the effectiveness of auditors' when carrying out audit procedures (Alkautsar, 2014; Johari et al., 2022). The existence of a stringent audit time budget creates challenges for auditors in accomplishing the audit by the designated procedures (Rahmawati, 2020). As a result, auditors experience an imbalance in the time required to complete audit work, which encourages auditors to engage in dysfunctional audit behavior by not performing some <sup>37</sup> audit procedures. Research on time budget pressures continues to produce inconsistent results. Research conducted by Balasingam et al. (2019), Hau et al. (2023), Johari et al. <sup>4</sup> (2022), Majid & Asse (2018), Narindra et al. (2022) and Wiyantoro et al. (2023) provide <sup>11</sup> results that time budget pressure increases dysfunctional audit behavior. On the other hand, <sup>1</sup> Ima et al. (2022), Prasetio et al. (2023), Siagian et al. (2022) and Yessie (2021) provide results that time budget pressure does not affect dysfunctional audit behavior.

The turnover intention is an internal factor that exerts an impact on dysfunctional audit behavior. Turnover intention is an individual's intention to stop working (Azzahra et al., 2023). Auditors with turnover intention tend to engage in dysfunctional audit behavior (Donnelly et al., 2003b). They assume that if they leave, the deviant behavior will not affect their career (Donnelly et al., 2003b; Mardi et al., 2022; Muchlis et al., 2023). Previous research on turnover intentions about dysfunctional audit behavior continues to yield inconsistent results. This fact is supported by research carried out by Ariantaka & Wirakusuma (2020), Azzahra et al. (2023), Majid & Asse (2018), Mardi et al. (2022), Wiyantoro et al. (2023) and Yessie (2021) where turnover intention has a positive impact on dysfunctional audit behavior. Conversely, other investigations organized by Balasingam et al. (2019), Muchlis et al. (2023) and Nugrahanti & Nurfaidzah (2020) provide evidence that turnover intention does not affect dysfunctional audit behavior.

The next external factor that influences dysfunctional audit behavior is workplace spirituality. Workplace spirituality is the recognition in the workplace that employees have an inner life that makes their work more meaningful (Ashmos & Duchon, 2000). Most definitions of workplace spirituality include meaning, purpose, and connection to others (Ashmos & Duchon, 2000; Duchon & Plowman, 2005). If there is a high degree of congruence between work, work context, and a person's self-concept, then the person will be motivated when the work context allows for the expression of his or her identity. Thus, if a person's work spirituality is good, it will provide good motivation, thereby minimizing the intention of dysfunctional audit behavior. A study conducted by Ghadim & Hafezi (2021) and Kusumo et al. (2018) found that workplace spirituality reduces dysfunctional audit behavior. On the other hand, Afsar & Badir (2017) and Afsar & Rehman (2015) stated that when a person's workplace spirituality is low, it will reduce the person's perception of the work relationship as well as the organization that houses it. Then it will lead to deviant actions, namely dysfunctional audit behavior.

The difference between this study and Majid & Asse (2018) study is the addition of workplace spirituality as an independent variable. It is still rare to find research that examines the effect of workplace spirituality on dysfunctional audit behavior. In contrast, workplace spirituality is one of the important factors affecting the occurrence of dysfunctional audit behavior. Workplace spirituality can strengthen individual values and ethics, which can encourage employees to be in line with their spiritual values, thus reducing the tendency to engage in unethical actions or dysfunctional audit behavior.

This investigation aims to offer empirical validation on the influence of time budget pressure, turnover intention, and workplace spirituality on dysfunctional audit behavior. This research is expected to contribute to the behavior of auditors in KAP and literature review in the field of behavioral accounting, especially in the field of auditing.

Attribution theory is used to explain the correlation among time budget pressure, turnover intention, and workplace spirituality with dysfunctional audit behavior. Attribution theory, introduced by Fritz Heider (1958), explains about a person's behavior. This theory pertains to how an individual explicates the underlying rationale for the actions of others or oneself, which is contingent upon intrinsic factors such as innate disposition or temperament, as well as extrinsic factors such as the constraints imposed by particular circumstances or situations that hold the capacity to exert an impact on an individual's conduct (Robbins, 1996). According to Wade et al. (2008), attribution theory regarding an individual's behavior is divided into two classifications, specifically situational attribution and disposition attribution. Situational attribution arises as a result of an individual's behavior that emanates from the environment, including social conditions and the perspectives of the surrounding community. Conversely, dispositional attribution arises as a consequence of an individual's behavior that originates from within the individual, such as personal traits, self-perception, ability, and aptitude. Based on this elucidation, it becomes apparent that time budget pressure and workplace spirituality are external factors, whereas turnover intention is an internal individual factor.

Time budget pressure is a circumstance that requires auditors to exhibit efficiency in managing the allocated time budget (Narindra et al., 2022). Tight time budget pressure tends to motivate auditors to skip or ignore some audit procedures because they have to complete the audit on time (Narindra et al., 2022; Otley & Pierce, 1996). Auditors who do not fulfill the time allocation might receive unfavorable evaluations from their supervisors due to the perception that they are incapable of promptly accomplishing their responsibilities (Johari et al., 2022). When time budget pressure

cannot be met functionally, auditors are likely to meet goals with various types of dysfunctional behavior (Otley & Pierce, 1996). Thus, the intensity of time budget pressure is directly proportional to the probability of auditors engaging in dysfunctional audit behavior. Research by Balasingam et al. (2019), Hau et al. (2023), Johari et al. (2022), Majid & Asse (2018), Narindra et al. (2022) and Wiyantoro et al. (2023) furnish substantiation regarding the augmentation of auditors' inclination towards dysfunctional audit behavior under the influence of time budget pressure.

H1: Time budget pressure has a positive impact on dysfunctional audit behavior.

Turnover intention refers to the inclination to alter one's workplace (Mardi et al., 2022). The desire to change workplaces is influenced by internal factors encompassing attitudes, perspectives, and motivation as well as external factors including the surrounding milieu (Wiyantoro et al., 2023). The main factor that becomes the reason is not satisfaction in the current job (Azzahra et al., 2023). Auditors who no longer feel at ease within the organization tend to exhibit substandard performance due to diminished concern regarding the adverse outcomes of their conduct (Mardi et al., 2022). Consequently, a higher turnover intention among auditors corresponds to an increased propensity for dysfunctional audit behavior. Ariantaka & Wirakusuma (2020), Azzahra et al. (2023), Majid & Asse (2018), Mardi et al. (2022), Wiyantoro et al. (2023) and Yessie (2021) states that the high level of turnover intention possessed by the auditor increases the occurrence of dysfunctional audit behavior.

H2: Turnover intention has a positive impact on dysfunctional audit behavior.

Workplace spirituality can be defined as the recognition within a workplace that individuals are motivated by an internal existence that provides significance to their work and a feeling of wholeness and happiness within a community environment (Afsar & Rehman, 2015; Ashmos & Duchon, 2000). The majority of definitions of workplace spirituality include the concepts of sense, purpose, and connection with others (Ashmos & Duchon, 2000; Duchon & Plowman, 2005). Workplace spirituality is characterized by a sustained state of well-being, a belief in the meaningfulness and higher purpose of work, and an awareness of the alignment between one's values and beliefs and their work (Afsar & Badir, 2017). According to perceptions of workplace spirituality have an influence on employees' attitudinal outcomes within organizations. Therefore, if auditors possess strong workplace spirituality, the resulting attitude will also be positive, leading to a reduction in dysfunctional audit behavior. Research organized by Ghadim & Hafezi (2021) and Kurniomo et al. (2018) indicates that a high level of workplace spirituality is associated with a decrease in dysfunctional audit behavior.

H3: Workplace spirituality has a negative impact on dysfunctional audit behavior.

### Research Methods

This study is categorized as quantitative research that is dependent on primary data. The methodology employed for data collection involves the utilization of a survey methodology via the distribution of a questionnaire. The questionnaire was distributed in the form of a Google form sent via email to each public accounting firm (KAP), this was done to facilitate the reach of each KAP. The measurement of each variable uses five Likert scales, with measurements ranging from one (strongly disagree) to five (strongly agree).

The population in this study are accountants working in accounting firms in Jakarta that are listed in the Directory of Indonesian Public Accountants. The sampling method uses convenience sampling, that is, obtaining samples based on convenience. The number of samples obtained was 144 auditors from 26 public accounting firms.

$$PAD = B_1TBP + B_2TI + B_3STK + e \dots \dots \dots (1)$$

Description:

- B<sub>1</sub>, B<sub>2</sub>, B<sub>3</sub> : Regression coefficient
- PAD : Dysfunctional Audit Behavior
- TBP : Time Budget Pressure
- TI : Turnover Intention
- STK : Workplace Spirituality
- e : Error



## Results and Discussion

Table 1 provides an overview of the 144 sampled auditors.

Demographic Characteristics	Description	Number of Participants	Frequency
Gender	Male	48	33,3%
	Female	96	66,7%
Education	Diploma	10	6,9%
	S1	125	86,8%
	S2	7	4,9%
	S3	2	1,4%
	Age	20 - 30 years old	133
	31 - 40 years old	4	2,8%
	41 - 50 years old	3	2,1%
	> 50 years old	4	2,8%
Length of Employment	30 years	133	72,9%
	1 - 5 years	4	18,8%
	6 - 10 years	3	4,9%
	> 10 years	4	3,5%
Job Title	Junior Auditor	132	91,7%
	Senior Auditor	3	2,1%
	Manager	3	2,1%
	Partner	6	4,2%

Source: Data Processed (2024)

Based on the result presented in Table 1 of the characteristics of the respondents, it can be seen that most of the respondents who filled this questionnaire were female with the most recent education, namely S1. The age of the respondents ranged from 20-30 years with a range of length of work for less than 1 (one) year of work. The highest frequency of positions is junior auditor.

Variable	N	Theoretical Range	Actual Range	Actual Mean	Std. Dev
Time Budget Pressure (TBP)	144	4-20	9-19	16,82	2,361
Turnover Intention (TI)	144	6-30	6-30	21,95	5,497
Workplace Spirituality (STK)	144	7-35	15-35	31,01	3,640
Dysfunctional Audit Behavior (PAD)	144	6-30	8-29	20,72	4,875

Source: Data Processed (2024)

Based on the result presented in Table 2 of the descriptive statistical analysis results, it can be seen that the range of auditors' responses to the question indicators of time budget pressure, turnover intention, workplace spirituality, and dysfunctional audit behavior has an average value > standard deviation value, so it can be said that the data is homogeneous. In addition, the average for the dysfunctional behavior and turnover intention variables tends to be marginal, while time budget pressure and workplace spirituality tend to be high.

Model		Sum of Squares	Mean Square	F	Sig.
1	Regression	310,707	103,569	4,695	0,004
	Residual	3088,181	22,058		
Total		3398,889			

Source: Data Processed (2024)

Based on the finding illustrated in Table 3 of the F-test results, a conspicuous observation is made that the value of significance amounts to 0,004, which is less than the conventional threshold of 0,05. Consequently, it can be concluded that the model fits.

**Table 4 Adjusted R Square Test Results**

Model	R	R Square	Adjusted R Square
1	0,302	0,091	0,072

Source: Data Processed (2024)

Based on the result presented in Table 4 of the adjusted r-square test, this study has an adjusted r-square value of 7,2%. This implies that 7,2% of the investigation concerning dysfunctional audit behavior can be explained by time budget pressure, turnover intention, and workplace spirituality. However, 92,8% is explained by other factors outside the study.

Based on the result presented in Table 5 of the hypothesis test, it becomes apparent that the beta coefficient for the variable of time budget pressure is -2,256. Additionally, the significance value is 0,129, which exceeds the critical threshold of 0,05. Furthermore, the t count value -1,525 is less than the t-table value of 1,977. Consequently, the first hypothesis is rejected. As a result, it can be inferred that time budget pressure does not have a positive impact on dysfunctional audit behavior. The value of the coefficient of turnover intention is 0.304 with a significance value of 0,046 less than 0,05 and a t count > t table (2,018 > 1,977). Consequently, the second hypothesis is accepted, indicating that turnover intention has a positive impact on dysfunctional audit behavior. Moreover, the coefficient value of workplace spirituality is -0,281 with a significance value of 0,012 less than 0,05 and a t-test value < t-table (-2,542 < 1,977). Consequently, the third hypothesis is accepted, signifying that workplace spirituality has a negative impact on dysfunctional audit behavior.

**Table 5 Hypothesis Test Results**

	Unstandardized Coefficients			Sig.	Description
	B	Std. Error	t		
(Constant)	30,519	5,209	5,858	0,000	
Time Budget Pressure	-2,256	0,168	-1,525	0,129	Rejected
Turnover Intention	0,146	0,072	2,018	0,046	Accepted
Workplace Spirituality	-0,281	0,110	-2,542	0,012	Accepted

Source: Data Processed (2024)

#### The impact of time budget pressure on dysfunctional audit behavior

Based on the outcomes yielded by the t-test, it can be deduced that the presence of time budget pressure does not exert any influence on the occurrence of dysfunctional audit behavior. That whether the level of time budget pressure is high or low, auditors are not inclined to engage in dysfunctional audit behavior. This finding is supported by the fact that the mean value of time budget pressure tends to be high, namely 16,82, while the mean value of dysfunctional audit behavior is moderate, namely 20,72. This proves that auditors tend not to feel that they have a problem with time budget pressure. Based on the characteristics of the respondents, it is also known that the majority of the auditors who filled in the questionnaire were junior auditors. Also, their work experience is still less than 1 (one) year. Therefore, they don't have a lot of assignments and they don't feel time pressure in their audit work. However, these findings are not in line with the attribution theory, which states that a person behaves due to internal and external factors. It can be seen that external factors (time budget pressure) cannot be one of the factors that cause a person to engage in dysfunctional audit behavior. These findings support the research conducted by Limba et al. (2022), Prasetyo et al. (2023), Siagian et al. (2022) and Yeh (2021), which states that time budget pressure does not affect dysfunctional audit behavior. This is because each auditor's task has a well-estimated time budget, so it does not interfere with the work to be done (Limba et al., 2022). This finding is not consistent with the research of Balasingam et al. (2019), Fauzi et al. (2023), Johari et al. (2022), Putu et al. (2020) and Wiyantoro et al. (2023), which found that time budget pressure has a positive impact on dysfunctional audit behavior.

### **The impact of turnover intention on dysfunctional audit behavior**

Based on the results of the t-test, it can be concluded that turnover intention has a positive impact on dysfunctional audit behavior. This finding is supported by the mean value of the turnover intention variable, which is 21,95 (marginal), coupled with the mean value of dysfunctional audit behavior, which is 20,72 (marginal). This indicates that the auditors tend to want to leave the job because the majority of the respondents are junior auditors with <1 year of tenure. Therefore, they want to find a new job. This is due to discomfort and dissatisfaction at work. Thus, they tend to engage in dysfunctional audit behavior, although not intensely. This research is consistent with attribution theory, which states that a person will respond to something based on internal factors, namely turnover intention. Where internal factors (turnover intention) will increase the intention of dysfunctional audit behavior. These findings support the findings of research conducted by Ariantaka & Wirakusuma (2020), Azzahra et al. (2023), Majid & Asse (2018), Mardi et al. (2022), Wiyantoro et al. (2023) and Yessie (2021). However, these findings are not consistent with the research conducted by Balasingam et al. (2019), Muchlis et al. (2023) and Nugrahanti & Nurfaidzah (2020), who found that turnover intention does not affect dysfunctional audit behavior.

### **The impact of workplace spirituality on dysfunctional audit behavior**

Based on the t-test results, the deduction can be made that workplace spirituality has a negative impact on dysfunctional audit behavior. This finding is supported by the mean value of the workplace spirituality variable of 31,01 (high), coupled with the mean value of dysfunctional audit behavior of 20,72 (marginal). This suggests that good workplace spirituality will have a good influence on the individuals in the workplace, namely by reducing dysfunctional audit behavior. It was found that the majority of respondents were junior auditors with <1 year of tenure. Therefore, if they feel connected at work, have high social ties with colleagues, and are consistent with personal beliefs and values, it will have a good influence on them. Because there is an assumption that they are needed to achieve the company's vision and mission and are given space to express their opinions. This result is consistent with attribution theory, which posits that an individual's sections are influenced by a combination of internal and external factors. Here, workplace spirituality is an external factor. When workplace spirituality is good, dysfunctional audit behavior will be reduced. This study supports the findings of Ghadim & Hafezi (2021) and Kusumo et al. (2018) that workplace spirituality reduces dysfunctional audit behavior.

### **Conclusions**

The conclusion is that turnover intention has a positive impact on dysfunctional audit behavior and workplace spirituality affects dysfunctional audit behavior, while time budget pressure has no positive effect on dysfunctional audit behavior. The limitations of this study are that the majority of respondents have less than 1 year of experience, so they cannot reflect the composition of diverse experiences. Suggestions for future research can include other variables that may influence dysfunctional audit behavior, including locus of control, professional commitment, and auditor competence, considering that the adjusted R-squared is still relatively small, namely 7,2%. The implications of this research for public accounting firms are to further increase the recognition of work spirituality so that auditors feel comfortable and valued by conducting PPL related to ethics and the latest standards so that they can continue to minimize dysfunctional audit behavior by auditors.

# Determinants of Dysfunctional Audit Behavior: Internal and External Factors

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