

ROLE OF AUDITOR PERFORMANCE MEDIATION IN ACCEPTANCE OF AUDITOR DYSFUNCTIONAL BEHAVIOR: ATTRIBUTION THEORY PERSPECTIVE AND ROLE THEORY

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Abstract: The purpose of this study is to examine and to provide empirical evidence on the influence of role conflict and organizational commitment to acceptance of auditor dysfunctional behavior mediated by the Auditor Performances. Methods of data collection using survey and obtained 83 respondents who occupy functional positions of auditors and other internal supervisory apparatus on regional inspectorate in Ex Malang Residences. Data were analyzed by using Structural Equation Model - Partial Least Square (SEM-PLS). The result of the research shows that role conflict influence to acceptance of auditor dysfunctional behavior, organizational commitment negatively influence to acceptance of auditor dysfunctional behavior, role conflict negatively influence to auditor performance, organizational commitment positively influence to Auditor Performance, Auditor Performance negatively influence to acceptance of auditor dysfunctional behavior, role conflict role conflict indirectly effect on acceptance of auditor dysfunctional behavior through Auditor Performance, and organizational commitment indirectly effect on acceptance of auditor dysfunctional behavior through Auditor Performance. The results of this study can be considered to minimize dysfunctional behavior of local government internal auditors by increasing organizational commitment and performance and reduce role conflict so as to improve the quality of internal audit results.



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The role of internal audit is very important to be able to realize clean, transparent and accountable governance so that public services can be given well to the public. Aside from being a control, the internal audit also plays a role as risk management (Alzeban and Sawan, 2013).

The same thing was explained by Gramling, et al. (2004), that internal audits within organizations could help ensure quality governance.

The internal auditor or internal government supervisory apparatus (APIP) has a strategic role as a catalyst and dynamic in regional development (Gamar, 2014). This has become a demand and challenge for internal government auditors to improve their abilities and expertise to produce quality audits. However, aside from the abilities and expertise

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that have an impact on Auditor Performance, professional attitudes and behavior are also needed (Marganingsih and Martani, 2010).

The effectiveness of the internal control system in the wheels of government in the region until now is still not optimal, causing leakage in the implementation of very high regional government budgets. BPK-RI often finds out beforehand some deviations should be detected by the Regional Inspectorate. Based on the Summary Report of the Audit Results of the Republic of Indonesia BPK in Semester II(2014), it was mentioned that there were problems in several Inspectorates in carrying out their supervisory duties, namely the implementation of inspections was not fully in accordance with the program and the applicable standards. Obtaining proof of examination, examination findings, and documentation of the implementation of examinations conducted by APIP is not in accordance with the inspection standards so that the purpose of implementing a quality inspection is not achieved.

To be able to improve the quality of internal audits in local governments, it is necessary to research to find out what factors influence the acceptance of dysfunctional auditor behavior because the auditor's attitude towards dysfunctional behavior is an indicator of dysfunctional behavior. After knowing the influencing factors, then minimization efforts can be made.

Acceptance of dysfunctional auditor behavior is the extent to which the attitude of an auditor approves or justifies actions that do not match the audit standards set by the implementation. Lightner, et al. (1983), in Donnelly, et al. (2003), explain that the auditor's personal belief in the acceptance of dysfunctional behavior influences the auditor's willingness to engage in the dysfunctional behavior. It can be interpreted that auditors who accept dysfunctional behavior will tend to do dysfunctional behavior more often in carrying out audit tasks.

This study uses the Model of Dysfunctional Audit Behavior against Behavior which refers to the research of Donnelly, et al. (2003), who only saw the effect of personal characteristics on acceptance of dysfunctional auditor behavior. The researcher uses the constructs of Auditor Performance

and organizational commitment that influence acceptance of dysfunctional auditor behavior and also constructs the Role Conflict previously conducted in Fatimah (2010), but does not use Performance Auditors as constructs to mediate the influence of Role Conflict on acceptance of dysfunctional auditor behavior. Though the results of Azhar's research (2013), explained that the Conflict Role is one of the variables that influence the Performance Auditor.

The reason for using a dysfunctional Audit Attitude Model in this study, first, can make a major contribution in auditor behavioral studies to improve the quality of internal supervision results in government (Wijayanti, 2009); second, the Dysfunctional Model of Attitudes toward Audit Behavior is seen as the most influential theory in predicting and explaining the acceptance of audit dysfunctional auditor behavior (Donnelly, et al., 2003).

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Effect of Role Conflict on Acceptance of dysfunctional auditor behavior

Role Conflict is defined by Gibson, et al. (2000), as a conflict that arises when someone in an organization receives incompatible or inappropriate messages regarding appropriate role behavior. The Role Conflict is potentially experienced by internal auditors in carrying out their duties. Noviriani (2015), found the reality at the Inspectorate of West Kalimantan Province that internal auditors are often faced with conflicts of interest between various parties both directly and indirectly related and exacerbated by internal problems, namely limited resources. This can influence individual behavior. The individual behavior described in attribution theory is influenced by internal factors originating from someone and external or external factors. Role Conflict becomes part of individual external factors.

Role theory assumes that an internal auditor must be able to adjust his role according to professional duties and responsibilities. However, the Role Conflict arises when internal auditors tend to maintain professionalism, and the audited party tends to maintain the institution or desire (Jamaluddin and

Syarifuddin, 2014). In addition, the position of internal auditors is within the organizational management structure so that relations with auditors are closer and give rise to a Role Conflict when cases of deviation are carried out by close friends themselves (Noviriani, 2015). This can result in internal auditors carrying out dysfunctional actions in carrying out audit tasks. The results of previous studies conducted by Fatimah (2010), found that the Conflict Role affected dysfunctional behavior. Thus, the higher the Conflict Role faced by the auditor, the higher the acceptance of auditor dysfunctional behavior level will be. Therefore, in this study, the following hypotheses were formulated:

H1 : Role Conflict affects the Acceptance of dysfunctional auditor behavior

Effect of Organizational commitment to Acceptance of dysfunctional auditor behavior

Organizational commitment is a personal value that is more directed at loyalty to the organization (Mowday, et al., 1979). The high organizational commitment will encourage the auditor to carry out his duties and responsibilities in a truly consistent manner with the goals and values adopted by the organization. As explained in the role theory that individuals who act as auditors must be able to provide objective judgments to produce a quality audit so that the auditor will work hard and persistently despite getting pressure and not taking deviations. Unlike the auditors who have a low organizational commitment, they will tend to take deviations in carrying out the audit program.

The results of research conducted by Donnelly, et al. (2003), found that organizational commitment has a negative effect on the acceptance of dysfunctional behavior. Individuals who have organizational commitment will work better than those who do not commit so that to cover up these weaknesses will tend to accept deviations in carrying out the audit program. Fakhra and Hoseinzadeh (2016), also found a negative influence on the organizational commitment to dysfunctional auditor behavior. The auditor will try to maintain the quality of audit because of a strong desire to maintain membership in the organization. Thus, if there is a strong emotional

bond between the auditor and his organization and feels part of the organization, the auditor will tend to reject dysfunctional behavior that threatens the quality of the audit. Based on the explanation, the research hypothesis is formulated as follows:

H2 : Organizational commitment has a negative effect on the Acceptance of dysfunctional auditor behavior

Effect of Conflict Role on Performance Auditors

The mechanism of bureaucratic control that is not in accordance with norms, and rules, as well as professional ethics and independence, can lead to Role Conflict (Fanani, et al., 2008). This situation can arise when there are two different instructions, and only one instruction can be carried out.

In role, theory states that the auditor must be able to provide an independent assessment to produce an objective audit but the internal auditor status as an employee or employee of an organizational unit is examined so that the degree of independence is lower than the external auditor (Tandiontong, 2016). Therefore, Role Conflict can cause inconvenience in work and can reduce work motivation so that it has an impact on the decline in Performance Auditors.

The results of previous studies found that Role Conflict had a negative effect on performance, among others: Fried, et al. (1998), which states that Role Conflict causes a decrease in employee performance and Azhar (2013), also stated that the Role Conflict raises psychological symptoms in the auditor, thereby reducing the overall Auditor Performance. Thus, it can be said that the auditor who experiences Role Conflict then his performance will decrease. Based on the explanation, the research hypothesis is formulated as follows:

H3 : Role Conflict has a negative effect on the Performance Auditor

Effect of Organizational commitment to Performance Auditors

Internal auditors must be able to measure and evaluate the organization's operations and make continuous improvements to provide added value in

achieving organizational goals. Meyer, et al. (1989), state that organizational commitment is a strong individual desire to support efforts to achieve organizational goals. Organizational commitment means something more than passive loyalty to the organization. Therefore, internal auditors must have a high organizational commitment to achieving organizational goals. This can affect employee behavior at work.

Studies that examine the effect of organizational commitment on employee performance have been carried out. Jaramillo, et al. (2005), examined the effect of organizational commitment on performance by using a twenty-five-year meta-analysis and found that there was a positive effect of organizational commitment on performance. Marganingsih and Martani (2010), also found that the commitment to the organization had a positive effect on the Performance Auditor. In addition, Meyer, et al. (1989), also found empirical evidence of the positive influence of organizational commitment on employee performance. Therefore, auditors who have high organizational commitment will try to improve their performance for the achievement of organizational goals, so that this hypothesis can be formulated as follows:

H4 : Organizational commitment has a positive effect on the Performance Auditor

Effect of Auditor Performance on Acceptance of dysfunctional auditor behavior

Performance is the level of achievement of individuals in carrying out work on standards that have been set both in quantity and quality. Donnelly, et al. (2003), explained that low Performance Auditors tend to be more receptive to dysfunctional auditor behavior. An auditor must be able to master all fields surrounding the organization's operations so as to produce quality output for the achievement of organizational goals. However, when individuals have limited abilities and knowledge, there is a tendency to make deviations in the performance of tasks. Gable and Dangello (1994), also agree that individuals who are unable to strive for achieving results that are in line with expectations through their efforts tend to carry out acts of manipulation in their work.

The results of research conducted by Anita, et al. (2016), found that the Performance Auditors in KAP in Sumatra had a negative effect on the acceptance of dysfunctional behavior. In addition, the results of research conducted by Pujaningrum and Sabeni (2012), also found a negative influence of Auditor Performance on dysfunctional behavior. Therefore, auditors who have low performance will be more inclined to perform dysfunctional actions in completing inspection tasks so that the hypothesis can be formulated as follows:

H5 : Performance auditors negatively affect the Acceptance of dysfunctional auditor behavior

Indirect Effects of Role Conflict on Acceptance of Auditors Dysfunctional Behavior through Performance Auditors

Performance is an evaluation of the measurement of efficiency and effectiveness of work achievement both carried out through direct supervisors, coworkers, individuals, and direct subordinates. As stated in the role theory that individuals occupying positions as internal auditors must be guided by a code of ethics in behaving. However, it cannot be denied that there are often conflicts or conflicts in the work environment such as requests to do work that are conflicting with each other. This can reduce motivation in completing tasks, so there is a decrease in individual performance, and the impact of the auditor in carrying out the task tends to do the dysfunctional behavior.

Performance Auditors are used as mediating variables on the influence of Role Conflict on auditor dysfunctional behavior with the support of several previous studies that show that Role Conflict influences the decline in Performance Auditors (Fried et al., 1998, Fanani, et al., 2008, and Azhar, 2013) and Performance Auditors the low tends to make irregularities in carrying out the audit program (Donnelly, et al., 2003 and Pujaningrum and Sabeni, 2012). Thus, the high Role Conflict auditors will affect performance and indirectly are more likely to accept dysfunctional behavior when implementing audit programs so that the hypothesis is formulated in this study as follows:

H6 : Role Conflict has an indirect effect on the Acceptance of dysfunctional auditor behavior through the Performance Auditor

Effect of indirect organizational commitment to acceptance of dysfunctional auditor behavior through Performance Auditors

Individual performance is very closely related to organizational goals as a result of a predetermined plan so that performance is often synonymous with the auditor's ability to carry out tasks (Pratiwi, 2016). Organizational commitment is defined as the acceptance of organizational goals and the desire to mobilize all efforts to represent the organization (Donnelly, et al., 2003) so that an auditor who has organizational commitment will do his best to carry out the best tasks and maintain the corridors of rules and codes of ethics as guidelines for behaving and maintaining the good name of the organization. Internal auditors tend to reject deviant behavior in carrying out audit tasks.

Previous research that supports the influence of indirect organizational commitment to auditor dysfunctional behavior with performance as a mediating variable, namely: high organizational commitment has an effect on improving performance (Donnelly, et al., 2003 and Fakhra and Hoseinzadeh, 2016) and High Performance Auditors tend to avoid misbehavior in carrying out an audit program (Anita, et al., 2016). Thus, auditors who have organizational commitment will increase their performance and indirectly reject dysfunctional behavior that causes

a decrease in audit quality so that in this study, the hypothesis is formulated as follows:

H7 : Organizational commitment has an indirect effect on the Acceptance of dysfunctional auditor behavior through the Performance Auditor

METHOD

This type of research is explanatory which aims to describe the position of the variables studied and the influence of one variable with other variables. Explanatory can provide a good understanding of phenomena and help build a strong theory through testing hypotheses (Sekaran, 2011). The internal auditors at the Regional Inspectorate in the Ex-residency of Malang are 119 people. Primary data is used in research using surveys as a method of data collection. The primary data is the respondent's answer to the statements in the acceptance of auditor questionnaire dysfunctional behavior, Auditor Performance, Conflict Role, and organizational commitment. The researcher used the active collection method by giving questionnaires directly to the respondents. The construct is a concept that cannot be measured directly and is something abstract so that to be able to measure it needs to be determined indicators according to the operational definition (Ghozali and Latan, 2014). The operational definition of the construct can be seen in Table 1. Each indicator in the study was measured using a 5-point Likert scale ranging from 1 (very low/strongly disagree) to 5 (very high/strongly agree).

Table 1 Construction Operations

No	Construct	Description
1	Acceptance of dysfunctional auditor behavior (PPDA)	Concerning definition, acceptance of dysfunctional auditor behavior is the extent to which the attitude of an auditor approves or justifies inappropriate actions between audit standards and implementation so as to reduce the quality of the audit. The instrument used was adopted from the measurement scale built and used by Donnelly, et al. (2003), which is designed to measure how much the auditor's acceptance level of two forms of dysfunctional behavior, namely: premature sign off and altering of audit procedure. Each form of dysfunctional behavior consists of 4 statements relating to the reason the auditor accepts the dysfunctional behavior, including auditor confidence not found irregularities, no problems found in previous audits, limited audit time, and no audit procedures needed

2	Role Conflict (KP)	Defining Role Conflict according to Rizzo, et al. (1970), that is a psychological symptom experienced by members of the organization that can cause discomfort in work. The instrument used was adopted from a measurement scale built and used by Rizzo et al. (1970), consists of 6 statements relating to the way the implementation of work that is not the same in each group, must clash with the rules for completing tasks, requests to carry out work that contradict each other, do things that cannot be accepted by other people, carrying out tasks not generally, assignments that are not supported by adequate material and resources, and assignments that are not supported by adequate human resources.
3	Organizational commitment (KO)	Organizational commitment is defined according to Mowday et al. (1979), namely individual beliefs and their involvement in achieving organizational values and objectives. The instrument used was adopted from the measurement scale built and used by Donnely, et al. (2003), consists of 9 statements relating to the willingness to work harder for the achievement of organizational goals, the organization is a good place to work, the desire to continue working in the organization, shared values, individual feelings that are part of the organization, inspiration to work better, gratitude works in organizations, organizations become the best place, and concern for the future of the organization.
4	Auditor Performance (KA)	Individual performance is the work performance of employees both in terms of quantity and quality based on predetermined work standards (Mangkunegara, 2014). The instrument was adopted from the measurement scale built and used by Mahoney et al. (1963, 1965) in Donnely, et al. (2003), which consists of six dimensions of performance, namely planning, investigation, coordination, supervision, assignment, and overall performance.

Inferential data analysis in this study used Structural Equation Model-Partial Least Square (SEM-PLS) using WarpPLS 5.0 software. Evaluation of the measurement model (outer model) is used to test or measure construct validity and instrument reliability, while the evaluation of structural models (inner model) is done to predict relationships between constructs by looking at how large the variants can be explained and knowing the significance of p-values (Ghozali and Latan, 2014).

RESULTS

The results of data collection from questionnaires for one month, namely in May 2017 and obtained as many as 83 questionnaires can be processed or amounted to 69.75% of the total population.

Respondent Demographics

Demographics of respondents in this study include gender, age, education level, position, and length of time working at the Regional Inspectorate. The

characteristics of the respondents are described in Table 2 below:

Table 2 Demographics of Respondents

No.	Gender Man	Frequency	
		Person	Percentage (%)
1	Women	48	57,83
2	Gender	35	42,17
	Total	83	100,00

No.	Age	Frequency	
		Person	Percentage (%)
1	21-30 year old	4	4,82
2	31-40 year old	47	56,63
3	41-50 year old	19	22,89
4	>50 years old	13	15,66
	Total	83	100,00

No	Level of education	Frequency	
		Person	Percentage (%)
1	S2	21	25,30
2	S1	60	72,29
3	D3	2	2,41
	Total	83	100.00

No	Length of work	Frequency	
		Person	Percentage (%)
1	≤ 3 year	6	7,23
2	3-5 year	15	18,07
3	5-10 year	37	44,58
4	>10 year	25	30,12
Total		83	100,00

Evaluation of Measurement Model (Outer Model)

Three tests were used to assess the outer model on reflective indicators in this study, namely: convergent validity test, discriminant validity test, and reliability test.

Convergent Validity Test

Convergent validity test is conducted to find out whether the indicators in a construct are highly correlated by looking at the fulfillment of requirements based on the rule of thumb on three parameters, namely the value of loading factor above 0.60, a cross-loading value smaller than the loading factor value, and AVE value in above 0.50.

The test results on the value of loading factors indicate that from all indicators there is one indicator that does not meet the requirements, namely on the construct indicator of the Role Conflict of 0.219 so it must be discarded. Re-estimation is done by removing the indicator and testing again. The test results show that the value of loading factors, cross-loading values, and AVE values meet the criteria so that it can be said to have passed the convergent validity test.

Test the validity of discrimination

The discriminant validity test is used to find out the indicators in different constructs should not be highly correlated by seeing the fulfillment of the requirements on the square root value of AVE greater than the correlation between constructs. The test results show that the AVE square root value is greater than the correlation between constructs so that it meets the discriminant validity requirements.

Table 3 Comparison of AVE Squared Value with Inter Construct Correlation and AVE Value

Construct	PPDA	KA	KP	KO	AVE
PPDA	(0,764)	-0,565	0,521	-0,300	0,583
KA	-0,565	(0,845)	-0,487	0,532	0,713
KP	0,521	-0,487	(0,897)	-0,186	0,880
KO	-0,300	0,532	-0,186	(0,809)	0,655

Source: WarpPLS 5.0 processed data(2017)

Reliability Test

Two methods are used to test the construct reliability, namely: Cronbach's alpha and composite reliability. The test results show that all constructs have an alpha Cronbach's coefficient value above 0.60 and the reliability composite coefficient value is above 0.60. This condition shows that all constructs have high reliability values

Table 4 Reliability Test Results

Construct	Cronbach's Alpha Coefficients	Composite Reliability Coefficients
PPDA	0,896	0,917
KA	0,952	0,961
KP	0,933	0,944
KO	0,920	0,937

Source: WarpPLS 5.0 processed data(2017)

Evaluation of Structural Models (Inner Model)

Evaluation of the structural model (inner model) is done to determine the predictive strength of the structural model. The results of the structural model evaluation can be seen in Table 5.

Table 5 Value of R-Squares and Q-Squares

Construct	R-Squares	Q-Squares
PPDA	0,399	0,412
KA	0,439	0,452

Source: WarpPLS 5.0 processed data(2017)

R-Squares value shows the magnitude of the contribution of exogenous constructs to endogenous constructs, namely PPDA and KA, while the resulting Q-Squares value is 0.412 and 0.452 which indicates that the model has predictive relevance because the Q-Squares value is above zero.

Mediation Effect Testing

Testing of mediation effects uses two stages, namely: examining the direct influence of constructs of the Role Conflict (KP) and organizational commitment (KO) on the acceptance of auditor dysfunctional behavior constructs, and testing the influence of the Role Conflict (KP) construct and organizational commitment (KO) on construct of acceptance of auditor dysfunctional behavior with mediated by construct of Performance Auditor. The results of the mediation effect testing test are shown in Table 6.

Table 6 Mediation Effect Testing Results

A. Direct Influence		
Construct	Path Coefficients	
	PPDA	
KP	0,428***	
KO	-0,237**	
R ²	0,277	
B. Simultaneous Influence		
Construct	Path Coefficients	
	KA	PPDA
KP	-0,329***	0,298**
KO	0,529***	-0,029*
KA		-0,394***
R ²	0,457	0,364

***p < 0,01 (one-tailed)

**p < 0,05

*Not significant

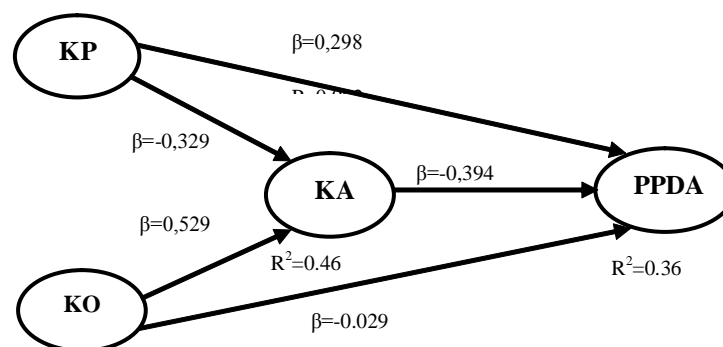


Figure 1 Simultaneous Test Results

From the testing stages above, conclusions can be made in accordance with Sholihin and Ratmono (2013), as follows:

Auditor Performance (KA) partially mediates the influence of the Role Conflict (KP) on the Acceptance of dysfunctional auditor behavior (PPDA).

This is evidenced in the first step, KP → PPDA is significant. The second step, when simultaneously testing KP → KA → PPDA is obtained by KP →

KA and KA → significant PPDA and obtained KP → PPDA significantly with decreasing path coefficient values. This shows that Performance Auditors partially mediate the influence of Role Conflict on acceptance of dysfunctional auditor behavior. Based on the mediation test results prove the 6th hypothesis is accepted.

Auditor Performance (KA) mediates in full the influence of Organizational commitment (KO) on Acceptance of dysfunctional auditor behavior (PPDA).

This is proven in the first step, $KO \rightarrow PPDA$ is significant. The second step, when simultaneous KO testing $\rightarrow KA \rightarrow PPDA$ is obtained $KO \rightarrow KA$ and $KA \rightarrow PPDA$ is significant, and $KO \rightarrow PPDA$ is not significant with the path coefficient value decreasing. This shows that the Performance Auditor mediates in full the influence of Role Conflict on acceptance of dysfunctional auditor behavior. Based on the mediation test results prove the 7th hypothesis is accepted.

Hypothesis testing

Hypothesis testing is done by evaluating the coefficient and p-value. Hypotheses 2, 3, 4, and 5 use directions, whereas hypotheses 1, 6 and 7 are not given directions. The results of hypothesis testing based on structural models are shown in Table 7.

Table 7 Hypothesis Test Results

No	Hypothesis	Path coefficient	P-Value	Direction of Relationship
1	$KP \rightarrow PPDA$	0,428	<0,002**	Positive
2	$KO \rightarrow PPDA$	-0,237	0,011*	Negative
3	$KP \rightarrow KA$	-0,329	<0,001*	Negative
4	$KO \rightarrow KA$	0,529	<0,001*	Positive
5	$KA \rightarrow PPDA$	-0,394	<0,001*	Negative
6	$KP \rightarrow KA \rightarrow PPDA$	KA mediates partially the influence of $KP \rightarrow PPDA$		
7	$KO \rightarrow KA \rightarrow PPDA$	KA mediates with the influence of $KO \rightarrow PPDA$		

**Two-tailed

*One tailed

Hypothesis test results that can be described as follows:

1. Role Conflict influences acceptance of dysfunctional auditor behavior with p-value <0.002. So, the first hypothesis is accepted.
2. Organizational commitment has a negative effect on the acceptance of dysfunctional auditor behavior with the resulting p-value of 0.011. So, the second hypothesis is accepted.
3. Role Conflict negatively affects Performance Auditors with p-value <0.001. So, the third hypothesis is accepted.
4. Organizational commitment has a positive effect on Performance Auditors with p-value <0.001. So, the fourth hypothesis is accepted.
5. Auditor Performance has a negative effect on the acceptance of dysfunctional auditor behavior with p-value <0.001. So, the fifth hypothesis is accepted.
6. Role Conflict has an indirect effect on the acceptance of dysfunctional auditor behavior

- through Performance Auditors. The sixth hypothesis has fulfilled the mediation test requirements so that the sixth hypothesis is accepted.
7. Organizational commitment has an indirect effect on the acceptance of dysfunctional auditor behavior through Performance Auditors. The seventh hypothesis has fulfilled the mediation test requirements so that the seventh hypothesis is accepted.

DISCUSSION

Effect of Role Conflict on Acceptance of dysfunctional auditor behavior

The test results show that Role Conflict affects the acceptance of dysfunctional auditor behavior. This means that the higher the Role Conflict, the higher the acceptance of dysfunctional auditor behavior. The results of this study are not in line with Karini (2015), which found that the Role Conflict did not affect the auditor's dysfunctional behavior. On the contrary, the results of this study are in line

with Fatimah (2010), study which found empirical evidence that Role Conflict affected dysfunctional auditor behavior.

The results of this study support role theory and attribution theory which states that Role Conflict as an external factor can influence individual behavior in carrying out roles. Role Conflict arises when all auditors must be professional and provide objective audit ratings, but on the other hand internal auditors are part of management, and there is a close relationship with the auditee who wants to get a good assessment from the auditor so that the Role Conflict influences the auditor's tendency to accept dysfunctional actions in carrying out audit duties.

Effect of Organizational commitment to Acceptance of dysfunctional auditor behavior

The second hypothesis states that negative organizational commitment influences acceptance of dysfunctional auditor behavior. The test results show that the second hypothesis is accepted. The results of this study are consistent with the research of Donnelly, et al. (2003), Maryanti (2005), and Anita, et al. (2016), who found empirical evidence that organizational commitment had a negative effect on the acceptance of dysfunctional auditor behavior. On the contrary, the results of this study are not in line with the findings of Pujaningrum and Sabeni (2012), which state that organizational commitment does not affect the acceptance of dysfunctional auditor behavior.

Hypothesis test results are fulfilled because most respondents view organizational commitment as having an impact on individual behavior to work harder towards achieving organizational goals. Auditors who have high organizational commitment can shape a better future for the organization and the auditee. Organizational commitment is closely related to the consistency of auditors guided by the code of ethics in carrying out their duties and upholding professionalism. So that auditor who have high organizational commitment tend to reject deviations that can reduce the quality of the audit.

Effect of Conflict Role on Performance Auditors

The test results show that the Role Conflict has a negative effect on the Performance Auditor. This means that the higher the Role Conflict, the lower the Performance Auditor. The results of this study are consistent with the research of Fried, et al. (1998) and Fanani, et al. (2008), who found empirical evidence that Role Conflict had a negative effect on Performance Auditors. On the contrary, the results of this study are not in line with Karini (2015), which states that there is no effect of Role Conflict on Performance Auditors.

The results of this study support the role theory which states that individuals who feel an inconvenience in carrying out roles can reduce work motivation and have an impact on decreased performance. Limited human resources and material to carry out tasks can reduce the achievement of predetermined work results. This shows that the Conflict Role is one of the important factors that play a role in determining the high and low performance auditors.

Effect of Organizational commitment to Performance Auditors

The test results on the fourth hypothesis show that organizational commitment has a positive effect on the Performance Auditor. This means that the higher the organizational commitment, the Performance Auditor increases. The results of this study are consistent with Ferris (1981) study, Meyer, et al. (1989), and Jaramillo, et al. (2005), which states that organizational commitment influences performance. Similar to the research of Marganingsih and Martani (2010), who found that organizational commitment had a positive effect on the Performance Auditor.

The results of the analysis in this study indicate that the majority of respondents view that auditors who have a strong will in achieving organizational goals will try to master various fields that cover the operations of audited organizations. These efforts affect the ability and expertise of auditors who are increasing so that they can carry out audit tasks

better and produce quality output. The quality output or audit results provide added value for the achievement of organizational goals and the auditee.

Effect of Auditor Performance on Acceptance of dysfunctional auditor behavior

The fifth hypothesis states that Performance Auditors have a negative effect on the acceptance of dysfunctional auditor behavior. The test results show the fifth hypothesis is accepted. This means that the higher the Auditor Performance, the lower the acceptance of dysfunctional auditor behavior.

The results of this study are not in line with the study of Maryanti (2005), who found empirical evidence that Performance Auditors have a positive effect on the acceptance of dysfunctional auditor behavior because it leads to better performance evaluation. In contrast, this study is consistent with the research of Donnelly, et al. (2003) and Anita, et al. (2016), which states that Performance Auditors have a negative effect on the acceptance of dysfunctional behavior.

Auditor Performance is closely related to the knowledge and capabilities of individuals so that tasks can be completed both concerning quantity and quality. Limited knowledge and capabilities encourage individual auditors to take actions that are not in accordance with applicable audit standards to work on the completion of audit tasks promptly. This means that Performance Auditors play an important role in the auditor's tendency to accept the dysfunctional behavior.

Indirect Effects of Role Conflict on Acceptance of Auditors Dysfunctional Behavior through Performance Auditors

The test results in the sixth hypothesis indicate that the Role Conflict has an indirect effect on the acceptance of dysfunctional auditor behavior through the Performance Auditor. The results of the analysis state that Performance Auditors partially mediate the influence of Role Conflict on acceptance of dysfunctional auditor behavior. This partial mediation shows that Performance Auditors are not the only mediator of the Role Conflict relationship

to acceptance of dysfunctional auditor behavior, but there are other mediating factors (Baron and Kenny (1986) in Sholihin and Ratmono (2013)). The high Role Conflict can reduce Performance Auditors and ultimately will increase acceptance of dysfunctional behavior and ignore quality audit results.

Indirect Effects of Organizational commitment to Acceptance of auditors' dysfunctional behavior through Performance Auditors

The seventh hypothesis states that organizational commitment has an indirect effect on the acceptance of audit dysfunctional behavior through Performance Auditors. The test results show the seventh hypothesis is accepted. The results of the analysis show that the Performance Auditor mediates in full the effect of organizational commitment on acceptance of dysfunctional auditor behavior. This full mediation form shows that the Performance Auditor is the only mediator of organizational commitment to acceptance of dysfunctional auditor behavior. This shows that respondent views that organizational commitment plays an important role in improving performance for the achievement of organizational goals. High loyalty to the organization has an impact on the efforts of auditors to improve their abilities and knowledge and work with as much as possible so that the goals set can be achieved properly. Increased performance by upholding professionalism and prioritizing the quality of audit have an impact on the tendency of auditors to reject actions that are not in accordance with applicable audit standards.

The results of this study are consistent with the research conducted by Donnelly, et al. (2003), which states that organizational commitment influences the acceptance of dysfunctional behavior through the Performance Auditor.

CONCLUSION

The results of this study provide empirical evidence that acceptance of dysfunctional auditor behavior is influenced by the Role Conflict, organizational commitment, and Performance Auditors. The personal characteristics of auditor namely organi-

zational commitment and performance auditors have a negative influence on the acceptance of dysfunctional auditor behavior. Conversely, a high Role Conflict has an impact on the auditor's tendency to accept the dysfunctional behavior.

Performance Auditors successfully mediate the indirect influence of the Role Conflict and organizational commitment to acceptance of dysfunctional auditor behavior. The Role Conflict felt by auditors can reduce performance. Conversely, high loyalty to the organization will improve the Performance Auditor.

LIMITATIONS AND RECOMMENDATIONS

The limitations encountered in this study are related to data collection, namely the response to returning questionnaires that were not as expected. Difficulty in leisure time is a major obstacle because some respondents carry out tasks outside the office and cannot be found when distributing questionnaires.

Further research can provide prior notice so that the expected return on the questionnaire can be obtained as much as possible. In addition, the population and research sample can be expanded so that the results of the study can be generalized to public sector organizations to be taken into consideration in minimizing the auditor's internal dysfunctional behavior.

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