

# Examination of Auditor Acceptance of Dysfunctional Behavior Using a Heuristic Model

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**Abstract** *The current study has been designed and implemented with the goal of examining organizational characteristics using a heuristic model that helps distinguish auditors in terms of the acceptance of dysfunctional behaviors. This conceptual model is consisted of parameters including locus of control, acceptance of dysfunctional behavior, mandatory rotation, organizational commitment and auditor performance. Data were collected using Smith's standardized questionnaire, which was validated through the use of the factor analysis as well as the viewpoints of experts. The research was a descriptive correlational study whose data were analyzed using the structural equation model. The statistical population included all audit executives (senior auditors, audit supervisors and senior audit supervisors) with the audit firms of the official auditors associations of Tehran and Shiraz (including private audit firms as well as the Audit Organization). The sampling method was the simple random sampling which covered 620 auditors. Some 250 questionnaires were distributed finally. The collected data were primarily calculated with the SPSS software and analyzed by the confirmatory factor analysis to verify proper parameters and omit poor parameters. Also, the LISREL software was employed to find the optimal path through the variables.*

**Key words** Dysfunctional behavior, organizational commitment, auditor performance, mandatory rotation, heuristic model

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## 1. Introduction

Audit quality is one of the important issues in the field of auditing and the capital market. Audit quality has a multidimensional but inconspicuous structure that is very hard to measure. Since many factors affect audit quality, it is important to develop a framework in order to determine it. Also, the examination of factors affecting audit quality is of significance from the viewpoint of suppliers and clients. Dealing with morality and moral values is considered a necessity in organizational behavior analysis today. Moral behaviors, which are the accumulation of moral values observed in the organization, make up the external symbol of organizations. In the current situation, failing to observe some moral values has created a lot of concerns among government and non-government sectors. The collapse of behavioral values in the government sector has propelled researchers to look for theoretical principles and find the path toward implementing those principles. Therefore, paving the way for human resources in all professions to do their job with full commitment and responsibility and observe moral principles governing their professions is one of the chief concerns of efficient managers in various levels. The first step toward this goal is the proper understanding of the concept of morality and identifying factors affecting employee behavior in the organization so as to focus on those factors in the next steps.

This research has collected information through interviewing with managers of internal auditors as well as private professional auditors. Findings show that auditor acceptance of dysfunctional behavior (DAB) is frequent in the auditing profession. DAB could have a reverse effect on the capability of government companies to create revenues, provide timely high- quality service, and evaluate employee performance precisely (Paino, 2012). So, auditing tests were given in Tehran and Shiraz which focused on certain factors facilitating this behavior. These factors included locus of control (LOC), employee performance (EP) and turnover intention (TI). Most academic researchers have focused on describing DAB as a dysfunctional response to the environment (i.e., the control system). Such behaviors could have direct and indirect impacts on audit quality. Behaviors with direct impacts on audit quality include premature sign-off (Pierce, 1995), gathering of insufficient evidence (Alderman, 1982), careless processing (Donnelly, 1990), and omission of auditing procedures (Paino, 1986). It has been indicated that quick reporting has an indirect impact on audit quality (Smith, 1995). Such reports lead to poor individual decisions, make it difficult to review the budget, and impose financial pressures on next auditing efforts (Donnelly, 2003). The current study seeks to examine personal factors and identify factors that contribute to the acceptance of DAB as it is an important step toward ensuring real determinants of DAB. When an auditor accepts a dysfunctional behavior, a situation is probably created in which dysfunctional behavior occurs more frequently. To better understand factors contributing to the acceptance of DAB, a heuristic model concerning LOC, EP, and TI is presented here. The relationships between these factors and acceptance of DAB are considered "direct relationships". Additional "indirect" impacts are also discussed by offering the research's hypotheses. The relevant theoretical model has been illustrated in figure1. Each link in this model has been named after the hypothesis related to it and is discussed following that hypothesis. Does examination of personal factors and identification of factors contributing to the acceptance of DAB contribute to the identification of factors determining real dysfunctional behaviors?

## **2. Literature review**

### **2.1. Direct relationship with the acceptance of DAB**

Auditor acceptance of dysfunctional behavior (DAB) probably contributes to the creation of an environment in which dysfunctional behaviors occur more frequently. To better understand the relationship between the acceptance of DAB and personal factors, personal factors such as locus of control (LOC), employee performance (EP) and turnover intention (TI) have been tested. For example, the direct relationship between selected individual factors and the acceptance of DAB has been tested and a modified audit quality model proposed by DeAngelo has been presented. While most studies on dysfunctional behavior have focused on individual dimensions, organizations also seem to play an important role in the acceptance of dysfunctional behaviors. On the one hand, the organization is important because it creates a situation in which individuals show dysfunctional behaviors more frequently. Each individual spends most of his working hours in the workplace, thus increasing the time frame in which such behaviors might occur. The organization brings up individuals with whom such behaviors are easier than with other members of the family. This situation provides incentives that can stimulate individuals susceptible to dysfunctional behaviors (Smith 2012).

Researchers have revealed that there is a strong correlation between control by independent auditors and people's inclination to manipulate (Gable, 1994). An analytical investigation of 20 studies carried out in this connection showed that the use of manipulation tactics by external individuals emphasizes the existence of a stressful situation (Musrack, 1989).

In addition, such behaviors are probably observed in situations in which employees have a good understanding of the structure or supervisory control (Gable, 1994). In the auditing context, manipulation is found in the form of dysfunctional behavior. These behaviors provide a tool for auditors to manipulate the auditing process (Donnelly, 2003). Locus of control has been employed in behavioral researches extensively to explain human behaviors in organizational contexts (Smith, 2012).

Donnelly et al. (2003) indicated that individuals have general expectations with regard to the question that whether success in a certain situation depends on individual behavior or is controlled by external forces.

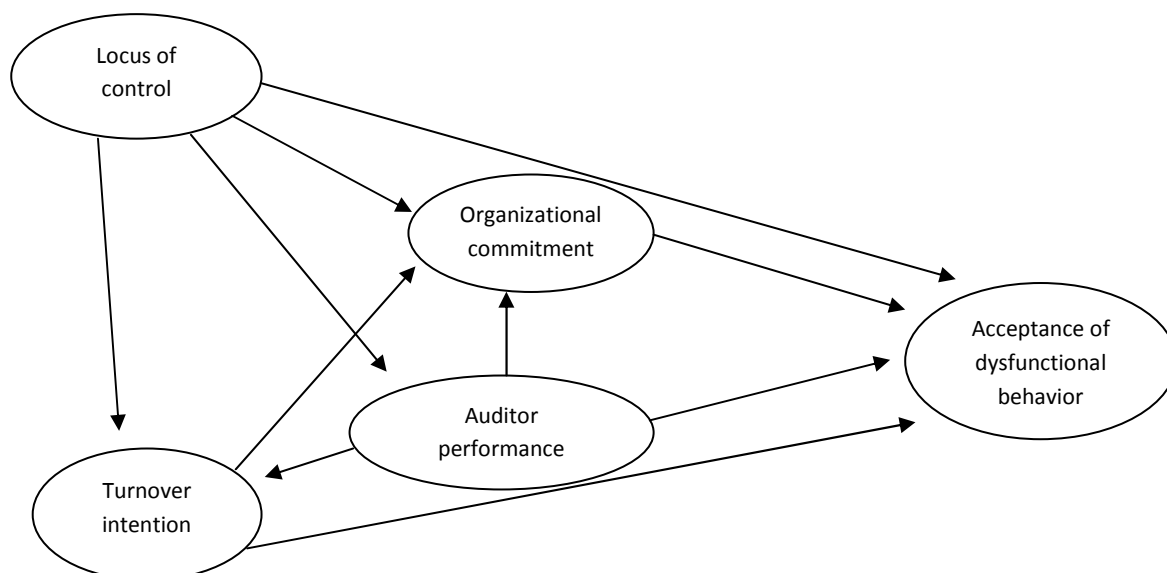


Figure 1. Conceptual model of the research (Smith *et al.*, 2012)

On the one hand, most people with internal control rely on factors determining what is right and what is wrong, and are more likely to accept the outcome of their behavior. On the other hand, individuals under external control believe that the results could be attributed to events beyond their control. They are less likely to personally accept responsibility for the results (Shapeero, 2003). So, the following hypothesis has been tested:

*H1: there is a relationship between external locus of control and acceptance of dysfunctional behavior.*

Some previous research has identified time pressure and supervisory pattern as environmental factors contributing to the acceptance of dysfunctional behavior, especially when performance evaluation is concerned. However, numerous studies have not concluded that individual differences between auditors significantly affect acceptance of dysfunctional behavior. Since this study is aimed at examining factors contributing to the acceptance of dysfunctional behavior and is also related to individual factors, it is necessary to consider employee performance as a separate variable with regard to the acceptance of dysfunctional behavior. The literature indicates that dysfunctional behavior occurs when people assume themselves less capable to achieve optimal results through their individual efforts (Gable, 1994). Therefore, dysfunctional performance becomes necessary when organizational or individual goals could not be achieved though typical performance. This relationship is stronger in environments where employees assume there is too much supervisory control (Gable, 1994). Use of auditing programs, time budgets and close supervision could turn the auditing process into an extremely structured process (Smith, 2012). Performance parameters have also been employed in this study since they were employed in previous studies as well and their relevance was established (Donnelly, 2003). Brownell (1995) provided more evidence to support parameters reported in the accounting context. In total, there is no relationship between performance and dysfunctional behavior. This expectation is because dysfunctional behavior is aimed at manipulating performance criteria, something that makes it harder to characterize proper performance (Paino, 2010). Lightner *et al.* (1982) noted that personal beliefs affect auditor's inclination to accept dysfunctional behavior. So, the second hypothesis is as follows:

*H2: there is a relationship between auditor's performance and acceptance of dysfunctional behavior.*

Malone and Roberts (1996) state that auditors who intend to leave the firm could be more involved in dysfunctional behaviors since it is impossible to cancel the work if such behaviors are pursued. Besides, those who intend to leave the organization are less likely to be exposed to the reverse effects of dysfunctional behavior on performance. So, the following hypotheses are proposed:

*H3: there is a relationship between turnover intention and acceptance of dysfunctional behavior.*

*H4: there is a relationship between turnover intention and organizational commitment.*

*H5: there is a relationship between organizational commitment and acceptance of dysfunctional behavior.*

*H6: there is a relationship between turnover intention and acceptance of dysfunctional behavior through organizational commitment.*

## **2.2. Direct relationship with unusual behavior**

Employment of the relationship among control by independent auditors, independent auditor performance, and turnover intention could provide a better understanding of the complex reasons behind dysfunctional behavior. In total, the literature indicates that organizational commitment (in the auditing team level) may also play an essential role in individual factors through affecting performance and turnover intention. So, some argument might arise in this connection (Kinicki, 1994). Theoretically, committed employees work harder, stay with the organization, and provide more effective assistance to the organization (Mowday, 1979). Previous studies have shown that locus of control is significantly related to performance and decisions concerning promotion and salary rise (Andrisani, 1976). While the examination of the role of locus of control has been limited to the accounting literature, locus of control has been suggested as a modifying factor in the participation-performance relationship in several studies on participatory budgeting (Fruco and Shearon, 1991). Hyatt and Prawitt (2001) observed that locus of control is related to improved performance. Several studies have realized the existence of a significant relationship between locus of control and turnover intention. This fact shows that internal auditors are less exposed to rotation compared with independent auditors (Andrisani and Nestle, 1976). Given the technical and professional nature of auditing, internal auditors are expected to be a better fit for the auditing position they hold, while independent auditors are more exposed to workplace conflicts. The difference between internal and independent auditors is assumed to be reflected through turnover intention in the auditing profession. Also, independent auditors are expected to show higher rotation. Therefore, the following hypotheses are proposed:

*H7: there is a relationship between locus of control and organizational commitment.*

*H8: there is a relationship between locus of control and auditor performance.*

*H9: there is a relationship between locus of control and turnover intention.*

*H10: there is a relationship between locus of control and organizational commitment through auditors' turnover intention.*

In summary, based on the above discussions, locus of control is expected to be related to organizational commitment, auditor performance, and turnover intention. Also, organizational commitment is expected to be related to the acceptance of dysfunctional behavior, and auditor performance is expected to be related to the acceptance of dysfunctional behavior. Besides, turnover intention is expected to be negatively related to dysfunctional behavior. So, these relationships indicate that external locus of control has indirect impacts on the acceptance of dysfunctional behavior through organizational commitment, auditor performance and turnover intention. Thus, the following hypotheses are proposed:

*H11: there is a relationship between locus of control and acceptance of dysfunctional behavior through organizational commitment.*

*H12: there is a relationship between locus of control and acceptance of dysfunctional behavior through auditor performance.*

*H13: there is a relationship between locus of control and acceptance of dysfunctional behavior through turnover intention.*

Recent researches have shown that although independent auditors have claimed to face more opportunities and have a higher turnover intention, this fact is not true all the times. In fact, independent auditors are more likely to get promotion and stay with their organizations compared with internal auditors (Norris, 1996). This type of relationship is expected to exist given the nature of promotion/turnover in government auditing. Auditors with better performance are promoted while the ones who fail to meet minimum performance standards have to leave the organization eventually. Based on this result, a reverse

relationship is expected to exist between auditor performance and turnover intention. Many researches have considered organizational commitment as a reference for auditor performance (Randall, 1990). A study by Mowday et al. (1979) showed that employees with higher organizational commitment have a better performance than the ones with lower organizational commitment. Ferris (1981) found out that the performance of professional auditors is somewhat affected by their organizational commitment. Also, a study on factors determining auditor performance indicated that auditor performance is somewhat a function of organizational commitment. In the current study, employees with higher organizational commitment are expected to have a better performance. Therefore, the following hypotheses are tested:

*H14: there is a relationship between auditor performance and turnover intention.*

*H15: there is a relationship between auditor performance and organizational commitment.*

Discussions related to direct impacts show that there is a relationship between auditor performance and the acceptance of dysfunctional behavior, while discussions related to indirect impacts indicate that auditor performance is linked to turnover intention and organizational commitment. Organizational commitment and turnover intention are also expected to be related to the acceptance of dysfunctional behavior. This relationship leads to proposing the following hypotheses:

*H16: there is a relationship between auditor performance and dysfunctional behavior through turnover intention.*

*H17: there is a relationship between auditor performance and dysfunctional behavior through organizational commitment.*

### **3. Methodology of research**

The current study is an applicable research in terms of purpose and a descriptive correlational research based on the structural equation model (SEM) in terms of the method of collecting data. Also, this study is considered a correlational study of "correlation or covariance matrix" type since it utilizes SEM to test the hypotheses. The statistical population included all audit executives with the member firms of the official auditors associations of Tehran and Shiraz. The sample size included 221 auditors. Some 384 questionnaires were distributed out of which 290 questionnaires were returned. Some 15 returned questionnaires had not been filled out completely while another 14 were crashed. These questionnaires were discarded and the remaining 261 ones were analyzed. Data were collected through the use of questionnaires. The reliability of the tests conducted in this research was determined by Cronbach's alpha. In this connection, a primary sample of 30 questionnaires was pretested and data collected from those questionnaires were analyzed by the SPSS software to determine their reliability through the Cronbach's alpha. Cronbach's alpha for all the related questions stood at 0.85. To determine the validity of the questionnaire, the face validity and factorial validity of the questionnaire's questions were examined. The validity of the questionnaire's content was also examined and verified by a number of professors and experts. As for the factorial validity, factor rotation took place orthogonally during the selection process. Factors related to each question were determined using the confirmatory factor analysis. KMO values were measured for each group of questions in order to determine if the sample size is suitable. These values were suitable for conducting the factorial analysis.

### **4. Findings**

The research's questionnaire was prepared using a valid questionnaire employed in similar studies. Also, 30 professors and experts were asked to comment on the questionnaire, which was validated ultimately. Cronbach's alpha was used to determine the reliability of the questionnaire, the results of which have been presented in table 1. The questionnaire is valid since Cronbach's alpha was higher than 0.7 for each variable.

Also, latent variables were identified through the exploratory factor analysis to ensure the right number of factors comprising each variable has been chosen. The accuracy and fitness of this model was examined through the confirmatory factor analysis. Besides, KMO index and Bartlett's test were used in order to carry out the exploratory factor analysis. Based in this analysis, some of the questions that had been used to measure the variables were omitted because of having poor factor loadings. The results of

KMO index and Bartlett's test for each variable have been presented in table 2. As it is seen, KMO value is above 0.7 for each variable, suggesting that the correlation between the identified factors is good.

Table 1. Cronbach's alpha for the research's variables

Variable	Cronbach's alpha
Locus of control	0.79
Turnover intention	0.78
Organizational commitment	0.85
Auditor performance	0.76
Acceptance of dysfunctional behavior	0.93

In this stage, LISREL is used to examine whether the variables and their parameters fit data from the confirmatory factor analysis. Fitness indices could be found in table 3. The Chi-square index shows the difference between the model and data. So, the lower is the value of Chi-square the lower will be the difference between variance matrix and sample covariance as well as the difference between variance matrix and model extracted covariance. This index is divided into the degree of freedom since it is affected by the sample size. The Root Mean Square Error of Approximation (RMSEA) is among the important indices in fitting the model. This index, constructed based on model errors, gets better as it is lowered. The goodness of fit index (GFI) is indicative of the relative value for variances and covariances and is defined by the model. This index gets better as it is increased. AGFI is in fact the GFI modified by the degree of freedom. It gets more optimal as it goes higher. The normed fit index (NFI) is another fit index whose higher values are better.

A comparison of the values of these indices with their allowed levels indicates that the model designed for the variables (each variable and their parameters already identified during the exploratory factor analysis) fits the collected data. Now, the hypotheses of the research are examined through structural equation modeling (SEM), especially path analysis. Path analysis is a technique that shows dependencies among the variables of the research. LISREL software version 8.50 has been used for this purpose. Two important outputs of this program include a model in the standard estimation mode and a model in the significance rate mode. In the standard estimation mode, the variance rate of each variable is explained through its dependent variables, while in the significance rate mode the significance of the relationship between the variables is determined. If the significance rate (T-value) is higher than 1.96, the value for the variance explained will be significant. Figures 2 and 3 demonstrate the two outputs of the program.

Table 2. KMO index and test of significance for the research's variable

Variable	KMO index	Test of significance
Locus of control	.817	.000
Turnover intention	.611	.000
Organizational commitment	.862	.000
Auditor performance	.764	.000
Acceptance of dysfunctional behavior	.882	.000

As seen in figure 2, the rate of the impact of locus of control on turnover intention is 0.17, the rate of the impact of locus of control on organizational commitment is -0.29, the rate of the impact of locus of control on acceptance of dysfunctional behavior is 0.15, the rate of the impact of locus of control on auditor performance is -0.10, the rate of the impact of organizational commitment on acceptance of dysfunctional behavior is 0.02, and the rate of the impact of auditor performance on acceptance of dysfunctional behavior is 0.00. Also, the rate of the variance explained for each variable has been indicated through the dependent parameters of that variable. For example, locus of control  $0.72 = 0.82^2$  explains the variable of the locus of control. Therefore, the rate of error stands at 0.20.

Figure 3, which has depicted the model in the significance rate mode, demonstrates the significance rate of the correlation coefficient of the relationships determined in the previous figure. If the T-value of this model is higher or lower than 1.96, the path coefficients will be significant; otherwise, the value obtained as the path coefficient is not statistically acceptable. The hypotheses of the research could be

accepted or rejected based on the rate of the impact of the variables on each other as well as the significance rate of the relationships.

Table 3. Fit index for the research's variables in the confirmatory factor analysis

Index	Allowed level	Locus of control	Turnover intention	Organizational commitment	Auditor performance	Acceptance of dysfunctional behavior
RMSEA	0.08	0.013	0.000	0.018	0.000	0.018
SRMR		0.028	0.076	0.05	0.004	0.05
GFI	0.90	0.96	0.91	0.99	1.00	0.97
NFI	0.90	0.96	0.91	0.98	0.99	0.90
CFI		0.97	0.95	1.00	1.00	0.91
IFI		0.97	0.93	1.00	1.00	0.91
Chi-square/df	3	2.63	0	2.52	0.91	2.85

The first 10 rows of table 4 show the rate of the direct impact of each variable on the related dependent variable. Determining the indirect impacts of the variable through a mediator variable is an advantage of SEM. The rates of these indirect impacts have been presented in the last seven rows of table 4. Data presented in this table indicate that turnover intention serves as a mediator variable, transferring the impact of locus of control and auditor performance to organizational commitment and acceptance of dysfunctional behavior.

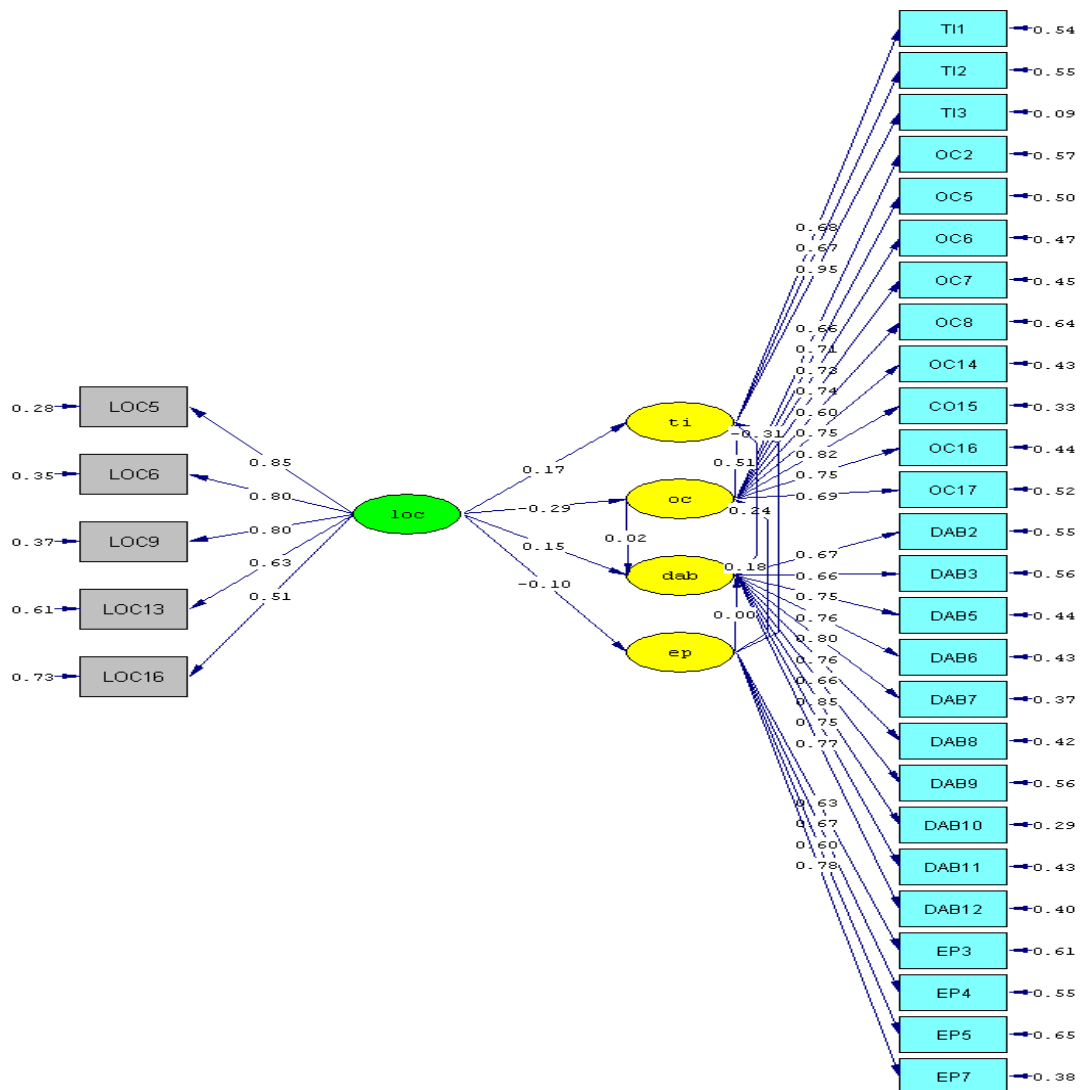


Figure 2. Structural model in the standard estimation mode

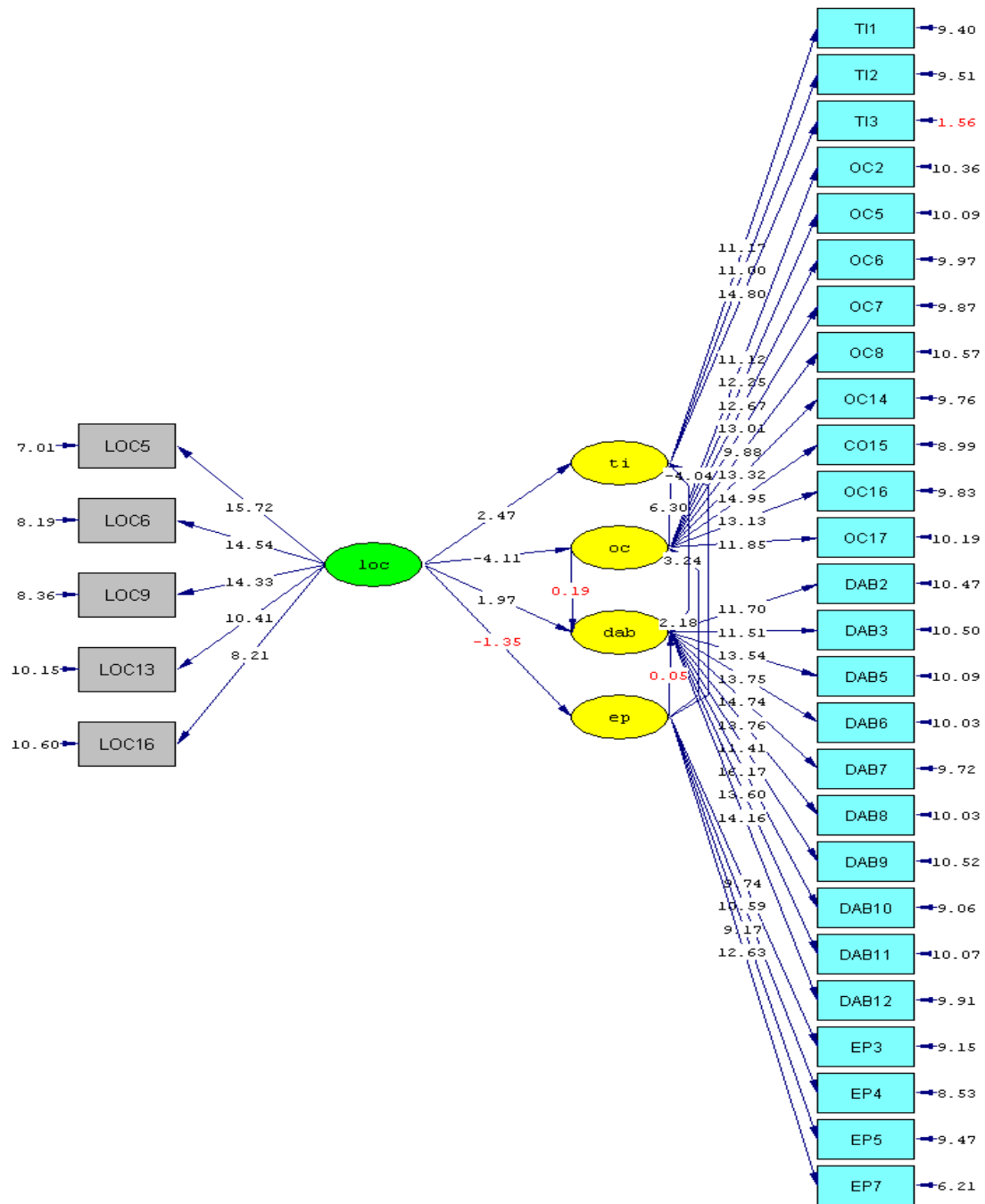


Figure 3. Structural model in the significance rate mode

The outputs of the software program show that among the statistical population, 70.9 % of turnover intention variance is explained by locus of control and auditor performance. The impact of locus of control on turnover intention was very significant, standing at 0.17 ( $B=0.17$ ,  $t=2.47$ ). Also, the impact of auditor performance on turnover intention was significant as it stood at -0.31 ( $B=-0.31$ ,  $t=4.04$ ). According to table 4, the impact of locus of control on acceptance of dysfunctional behavior stood at 0.15. The figure dropped to 0.03 when this impact was transferred through turnover intention. It means that organizational commitment decreases as locus of control becomes more external and auditor rotation increases. The direct impact of locus of control on organizational commitment was -0.29. The figure increased to 0.8 when the impact passed through turnover intention. It means that locus of control has a higher impact on organizational commitment when it appears through turnover intention. It emphasizes the role of turnover intention as a critical factor contributing to higher organizational commitment. The direct impact of auditor performance on acceptance of dysfunctional behavior stood at 0.00. The figure dropped to -0.05 when this impact came through turnover intention. It means that auditor performance has a lower impact on



acceptance of dysfunctional behavior when it comes through turnover intention. Table 4 presents the summary of the results.

Table 4. Results related to accepting or rejecting the hypotheses

Hypothesis	Standard coefficient	Significant coefficient	Acceptation or rejection
Impact of focus of control on auditor turnover intention	0.17	2.47	accepted
Impact of focus of control on organizational commitment	-0.29	-4.11	accepted
Impact of focus of control on auditor acceptance of dysfunctional behavior	0.15	1.97	accepted
Impact of focus of control on auditor performance	-0.10	-1.35	rejected
Impact of auditor performance on acceptance of dysfunctional behavior	0.00	0.05	rejected
Impact of auditor performance on turnover intention	-0.31	-4.04	accepted
Impact of turnover intention on acceptance of dysfunctional behavior	0.18	2.18	accepted
Impact of organizational commitment on acceptance of dysfunctional behavior	0.02	0.19	rejected
Impact of auditor performance on organizational commitment	0.24	3.24	accepted
Impact of turnover intention on organizational commitment	0.51	6.30	accepted
Impact of auditor performance on acceptance of dysfunctional behavior through organizational commitment	0.004	0.61	rejected
Impact of auditor performance on acceptance of dysfunctional behavior through turnover intention	0.05	5.38	accepted
Impact of locus of control on acceptance of dysfunctional behavior through turnover intention	0.030	5.38	accepted
Impact of locus of control on acceptance of dysfunctional behavior through turnover intention	0.00	0.06	rejected
Impact of locus of control on acceptance of dysfunctional behavior through organizational commitment	0.005	0.780	rejected
Impact of turnover intention on acceptance of dysfunctional behavior through organizational commitment	0.01	1.19	rejected
Impact of locus of control on organizational commitment through turnover intention	0.86	15.56	accepted

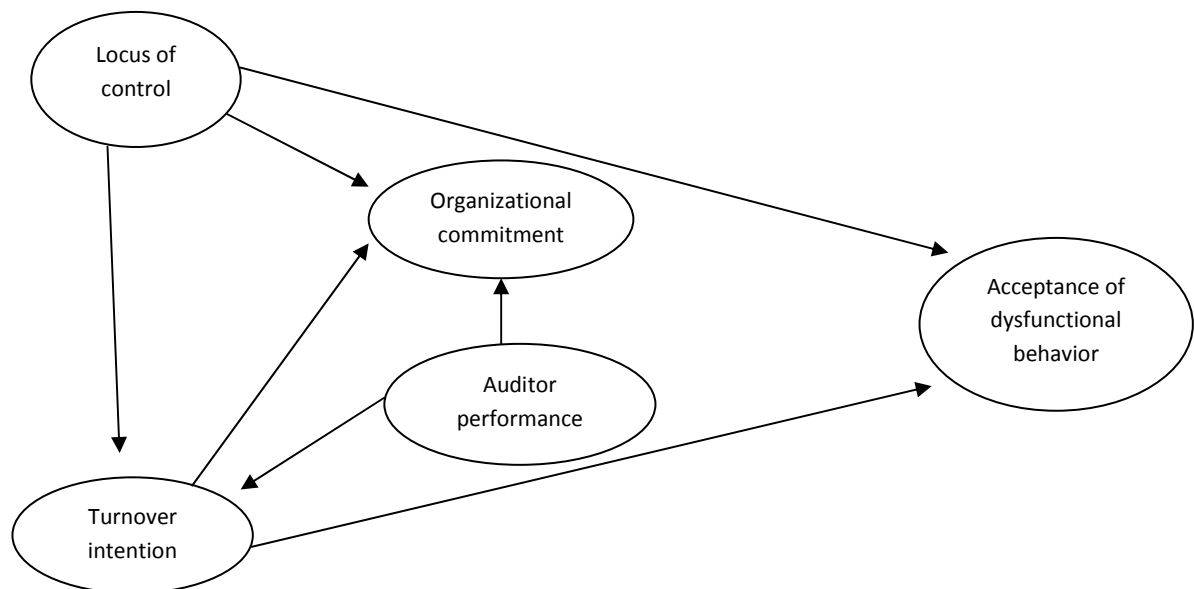


Figure 4. Corrected model of the research

### 5. Conclusion and discussion

Let's interpret the results based on the results of the hypotheses as well as other outputs of LISREL. Turnover intention had a very significant impact on organizational commitment as the rate stood at 0.51 (B=0.51, t=6.30). Also, the impact of auditor performance on turnover intention was -0.31, which is significant (t=4.04, B=-0.31). The important thing is that the coefficient sign of the path is the variable of the

structure, indicating the existence of a negative relationship between auditor performance and turnover intention. However, auditor performance has little impact on acceptance of dysfunctional behavior according to the statistical outputs of LISREL ( $t=0.05, B=0.000$ ). locus of control has the highest impact on organizational commitment ( $t=-4.11, B=-0.29$ ), followed by the impact of auditor performance on organizational commitment ( $t=3.24, B=0.24$ ), the impact of locus of control on turnover intention ( $B=0.17, t=2.47$ ), the impact of turnover intention on acceptance of dysfunctional behavior ( $t=2.18, B=0.18$ ), and the impact of locus of control on acceptance of dysfunctional behavior ( $t=1.97, B=0.15$ ). The impact of locus of control on auditor performance and the impact of organizational commitment on acceptance of dysfunctional behavior are so little that could not be verified.

In total, the results reveal that locus of control and turnover intention directly affects both organizational commitment and acceptance of dysfunctional behavior. Also, locus of control and auditor performance has a direct impact on turnover intention. It was also observed that turnover intention serves as a mediator variable as it transfers the impacts of locus of control and organizational commitment, and that locus of control serves as a mediator variable for auditor performance and acceptance of dysfunctional behavior. However, the model is corrected, as illustrated in figure 4, since the impact of organizational commitment and auditor performance on acceptance of dysfunctional behavior was not verified. The findings of this research can help audit firms to better understand the detrimental effects of the acceptance of dysfunctional behavior and identify possible ways to handle issues related to the acceptance of dysfunctional behavior in a better way. In addition, these finding can influence auditing, employment, education and promotion processes and help minimize incidence and acceptance of dysfunctional behaviors. They can also effectively contribute to management control and social and human progress with regard to dysfunctional behavior.

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