

THE MEDIATING ROLE OF ORGANIZATIONAL COMMITMENT ON THE RELATIONSHIP BETWEEN ROLE STRESS AND DYSFUNCTIONAL AUDIT BEHAVIOR

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Abstract: *This research aims to identify the mediating effect of affective organizational commitment, continuance organizational commitment, and normative organizational commitment on the relationship between role conflict and role ambiguity toward dysfunctional audit behavior. This research is using quantitative method with primary data as a source of information, and uses 190 samples of external auditors in Indonesia. Using SEM analysis, the research found that organizational commitment give partial effect on the relationship between role stress and dysfunctional audit behavior. Affective organizational commitment and normative organizational commitment have negative and significant influence toward dysfunctional audit behavior. Continuance commitment does not give significant effect toward dysfunctional audit behavior.*

Keywords: *dysfunctional audit behavior, organizational commitment, role stress*

Abstrak: *Penelitian ini bertujuan untuk mengidentifikasi efek mediasi affective organizational commitment, continuance organizational commitment, and normative organizational commitment terhadap hubungan antara role conflict dan role ambiguity terhadap dysfunctional audit behavior. Penelitian ini menggunakan 190 auditor eksternal di Indonesia sebagai sampel. Dengan menggunakan analisis SEM, didapat kesimpulan bahwa organizational commitment memiliki pengaruh parsial pada hubungan antara role stress and dysfunctional audit behavior. Affective organizational commitment dan normative organizational commitment secara signifikan berpengaruh terhadap dysfunctional audit behavior dengan arah yang berlawanan. Continuance commitment tidak berpengaruh signifikan terhadap dysfunctional audit behavior.*

Kata Kunci: *dysfunctional audit behavior, organizational commitment, role stress*

1. Introduction

Dysfunctional audit behavior is an auditor undesirable behavior (Tervo et al., 2013). It includes gathering insufficient evidence, skip audit procedure without replacing it with another alternative procedure and unreasonable reduction of work that is not in accordance with the standard of auditing (Donnelly et al., 2003). Especially after the failure of auditing firms such as Arthur Andersen's case, dysfunctional audit behaviors become the main concern to the auditing profession (Public Oversight Board, 2000). After Enron case, which becomes the failure of Arthur Andersen Public Accounting Firms, auditors are considered to be contributing to misinformation, that make many parties suffer material from losses in large numbers (Li, 2010).

Auditors play an important role in detecting financial fraud to predict business failures in an unexpected financial crisis situation. Public accounting firms need to provide qualified independent opinion to their clients to build a good name in auditor profession (Liou and Yang, 2008). The quality of services provided is based on the behavior of the individuals who carried out auditing work (Yuen et al., 2013). The importance of dysfunctional audit behavior itself was noted by the American Institute of Certified Public Accountant (AICPA) even before the audit failures of the early 2000s (Paino et al., 2011).

Failures in public accounting firm shows that an auditor has a big role in giving an assurance to the audited financial statements. The users of financial statements have high expectation for audited financial statements. Also external auditor is one thing to keep public trust in the audited company (Guy et al., 2002).

It can be noticed that most of empirical research related to auditor's behavior carried out in the big and or developed countries (Donnelly et al., 2003; Keller et al., 2007; Louwers and Strawser, 2000; Sweeney et al., 2009). They found moral reasoning as the factor that cause auditor's dysfunctional behavior. Nehme et al., (2016) found that there are other factors that can affect auditor's behavior such as audit time pressures and ethical culture.

Donnelly et al., (2003) argued that organizational commitment and environmental condition are the factors of dysfunctional audit behavior. Organizational commitment itself is the acceptance and

willingness to do positive thing on behalf of the organization (Paino, et al., 2011). Research done by Fakhar and Hoseinzadeh (2016) found that organizational commitment has significant and negative relationship with dysfunctional audit behavior. Individuals with high level of self-interest will have more chance to do dysfunctional audit behavior. Since their priority is their self and not the organization. They will do anything to fulfill their needs and sacrificing the future of organization (Donnelly et al., 2003).

Work requirement makes auditor profession is vulnerable of stress condition (Ackfeldt and Malhotra, 2013). The requirement such as to fulfill their role to be an independent third party gives an auditor high pressures. The pressures make an auditor has high potency of role conflict and role ambiguity (Addae et al., 2008). Role conflict happens when someone facing more than one roles (Ahmad and Taylor, 2009). And role ambiguity happens when someone confuse about their role. It can be caused by misinterpretation of information (Ahmad and Taylor, 2009). Pressures are not always negatives, it can give a positive impact. It depends on individual perception, interpretation and reaction to pressure. If they can positively react to pressure, they can change the deficiency to a challenge. The challenge is a motivation to decreasing the potency of dysfunctional audit behavior (Paino et al., 2011).

Numerous studies have noted the important link between role stress and organizational commitment (Addae et al., 2008; Ho et al., 2009). Fakhar and Hoseinzadeh, (2016) as well as Paino, et al., (2011) found that organizational commitment give significant effect to dysfunctional audit behavior. Thus it gives a good opportunity to conduct studies on organizational commitment as the mediating variables on the relationship between role stress and dysfunctional audit behavior. The motivation of this study is to have more understanding of the issue and then suggest way to minimize dysfunctional audit behavior.

2. Theoretical Framework and Hypothesis Development

Role stress occurs when the expectations do not meet the realities. Higher expectations will give high level of pressures to make individual acts in a certain way (Ahmad and Taylor, 2009). Role stress emerges when the receiver does not receive clear, direct and interpretable messages. The messages will

be ambiguous or conflicting. Consequently, the receiver will not understand the messages. When this happens, the receiver may respond in the reverse of the expected behavior (Ahmad and Taylor, 2009).

Role stress is common when role requirements are unclear, difficult to understand and expect more than an individual's limit (Taylor and Kluemper, 2012). An abnormal state of role stress would cause the employee to see the organization as being unsupportive and unfair. In return, this would lessen the relationship and connection of the employee towards the organization (Ackfeldt and Malhotra, 2013).

Role conflict happens when an individual has more than one social role and it may result in conflicting role requirements (Hu et al., 2017). In the past research, role theory stated that when expected behaviors of an individual are inconsistent he or she will experience stress, depression, become dissatisfied, and perform less effectively (Lynch, 2007). Thus, it can be seen that role conflict can adversely affect an individual's state of mind (Lynch, 2007). Role conflict that happens to someone will lead to stress. The stress will give a harmful effect towards a person's achievement. At the end, it will affect to a lower level of job satisfaction and less desire to continue working in the organization (Ackfeldt and Malhotra, 2013).

According to Mohr and Puck (2007) role conflict is a thought, experience, or perceptions from role obligations that result in two or more role expectations simultaneously. Role conflict arises when the auditor finds difficulties to do multiple roles well and in the same time (Ackfeldt and Malhotra, 2013). Someone that experiences role conflict has a discomfort feeling in work. That feeling can decrease work motivation. Until it negatively affects auditor's dysfunctional behavior (Jones et al., 2012).

Robbins and Judge (2009) states that role ambiguity happens when the behavior determined to the employee is not clear. Hu et al. (2017) stated that someone who experiences role ambiguity occurs when they do not know what is expected of them. Fogarty et al., (2000) postulate that role ambiguity should increase the probability that a person will be dissatisfied with his or her role. They will experience anxiety, twist reality and thus perform less effectively.

Kahn et al., (1964) suggest that role ambiguity is high when the complexity of organizational is complex. Accordingly, an external auditor who has to deal with role ambiguity finds it is more difficult to maintain a commitment (Ackfeldt and Malhotra, 2013). Lambert et al., (2007) state that role ambiguity arise when employee do not have enough information of effective performance from certain role.

High organizational commitment is needed in an organization, because high commitment will affect professional work (Paino et al., 2011). Talking about organizational commitment, we cannot go far rather than talking about loyalties. Fakhar and Hoseinzadeh (2016) argues that organizational commitment is an individual's desire to maintain membership with one organization. An auditor can be dissatisfied with a particular job and consider it temporary condition, but if an auditor is dissatisfied with the organization as a whole, can encourage someone to consider asking to quit (Ackfeldt and Malhotra, 2013). Maier and Brunstein (2001) infer that organizational commitment is a condition where employees are very interested in the goals, values and objectives of the organization.

Commitment to the organization means more than just formal membership. Because it includes the attitude of liking the organization and the pleasure to seek high levels of effort for the interests of the organization in achieving the goal (Maier and Brunstein, 2001). Organizational commitment itself has 3 dimensions of commitment such as affective commitment, continuance commitment and normative commitment (Meyer and Allen, 1991).

1. Affective organizational commitment refers to individual identification, involvement in participation and emotional attachment of the organization. Employees with strong affective organizational commitment remain members because they want to do so. For example, professionals with a strong sense of affective commitment to their organization will keep up with development in their profession, attend professional meetings and participate in their professional association.

2. Continuance organizational commitment refers to what employee think about the cost when they leave the organization. Employees with a strong continuance organizational commitment will remain with their organization because they realize that they have much to lose by not doing so. For

example, professionals with high level of continuance commitment might be less inclined to involve themselves in organizational activities other than those required to retain membership of their organization.

3. Normative organizational commitment refers to what employee think about the obligation to be loyal to the organization. Employees with strong normative organizational commitment remain members of their organization because they ought to do so.

Previous research shows that environmental factors and the supervisor affect dysfunctional audit behavior (Tervo et al.,2013). But then, Fakhar and Hoseinzadeh (2016) argue that there is meaningful relationship between auditor behaviors with organizational commitment.

Dysfunctional audit behavior is an auditor behavior in audit process that is not in accordance with audit procedures which has been set. This behavior includes gathering insufficient evidence, skip audit procedure without replacing it with another alternative procedure and unreasonable reduction of work that is not in accordance with the standard of auditing (Donnelly et al., 2003). Auditing is one of the professions that considered stressful. Because of overwhelming workloads and tight due dates which make higher acceptance of dysfunctional audit behavior (Yuen et al., 2013). Dysfunctional audit behavior might be the outcome produced from environment factors, such as, time budget pressures, supervisor style and task complexity (Yuen et al., 2013; Tervo et al., 2013). Fakhar and Hoseinzadeh (2016) found that there are other factors that can affect dysfunctional audit behavior. They found that organizational commitment give a critical and inverse effect to dysfunctional audit behavior.

Donnelly et al., (2003) states that dysfunctional audit behavior can be divided into two types, which are premature sign off and under-reporting time. Premature sign off is a condition that shows auditor stop one or more audit step needed in audit procedures without replacing it with the other alternative (Tervo, et al., 2013). Audit process often failed because the auditor deleting audit procedure which is important. It is also caused when audit procedure is not adequately performs for a few items. Under-reporting time happen when auditor do audit task without reporting the real audit period on the audited

financial statements (Yuen et al., 2013). Under-reporting time can cause auditor failure to gathered sufficient audit evidence and significant finding (Donnelly et al. 2003).

2.1. Role stress and Organizational Commitment

High levels of role stress would make the employee do not want to emotionally attached with the organization (Addae, Parboteeah & Velinor, 2008). The prior research showed that the relationship between role conflict and role ambiguity toward affective commitment and normative commitment are negative (Ackfeldt and Malhotra, 2013). This indicates that individual with high level of role conflict and role ambiguity are more likely to leave their organization (Ackfeldt and Malhotra, 2013).

The past research (Addae, Parboteeah & Velinor, 2008) found that employees with high level of role conflict and role ambiguity will have low level of affective and normative commitment. While both role conflict and role ambiguity has no significant affect to continuance commitment. Stated in the past research, role conflict and role ambiguity can decrease individual commitment (Ho, Chang, Shih & Liang, 2009). This relationship is based on the idea that a person who has high level of stress is not accepting emotional attachment with the organization (Ackfeldt and Malhotra, 2013). But when employees thought about the cost from leaving the profession, they are likely to experience high continuance commitment (Ackfeldt and Malhotra, 2013). Therefore, such employees are less likely to leave the organization because with increased role stress, the “need” to stay with the organization would increase (Ackfeldt and Malhotra, 2013).

2.2. Role conflict and Affective Organizational Commitment

When an auditor feels like they have more than one responsibility, their affection towards the organization will be less.

Hence, the hypotheses are:

H1: *Role conflict will be negatively related to affective commitment*

2.3. Role conflict and Continuance Organizational Commitment

Even if an auditor feel they do not know what is expected from them because their social role are inconsistent, they still accept the role conflict if they have high level of continuance commitment. Because when they will think about what they already give to the organization and there is not enough chance to change their profession now, so they will think to stay with the organization.

Hence, the hypotheses are:

H2: *Role conflict will be positively related to continuance commitment*

2.4. Role conflict and Normative Organizational Commitment

The tension at work caused by receiving conflicting demands will be more likely to leave the organization. They will be less likely to be loyal to the organization.

Hence, the hypotheses are:

H3: *Role conflict will be negatively related to normative commitment*

Like role conflict, role ambiguity has been found to be negatively correlated with affective and normative commitment and positively correlated with continuance commitment (Ho et al., 2009).

2.5. Role Ambiguity and Affective Organizational Commitment

When an auditor do not know what is expected of them, their feeling towards the organization will not have desire to remain the membership in that organization. Hence, the hypotheses are:

H4: *Role ambiguity will be negatively related to affective commitment*

2.6. Role Ambiguity and Continuance Organizational Commitment

Auditor who do not have enough information about what they are expected to do will be satisfied by fulfilled only the minimum requirement to stay in the organization, so they will stay in the organization by thinking what loss they will experience if they leave the organization. Hence, the hypotheses are:

H5: *Role ambiguity will be positively related to continuance commitment*

2.7. Role Ambiguity and Normative Organizational Commitment

The auditor will not feel obliged to stay in the organization when they do not understand the organization. Hence, the hypotheses are:

H6: *Role ambiguity will be negatively related to normative commitment*

2.8. Organizational Commitment and Dysfunctional Audit Behavior

Organizational commitment can affect individual's motivation. High organizational commitment makes an individual willingly give more effort to make the company succeed. They do it even when their effort does not affect directly to their compensation (Paino, et al., 2011). Thus, they may be less accepting dysfunctional audit behavior (Paino, et al., 2011).

The commitment of auditors can be seen by their attachment toward their organization. For example, the attendance, achievement and job performance can show whether the auditor has high or low level of organizational commitment (Paino, Thani & Zulkarnain, 2012). They with low level of organizational commitment associated with low level of achievement and job performance (Paino et al., 2012). It means low level of organizational commitment make a high chance of dysfunctional audit behavior (Paino et al., 2012).

The relationship between organizational commitment and dysfunctional audit behavior are proven by the research done by Fakhar & Hoseinzadeh, (2016). They confirmed that organizational

commitments in 3 dimensions are associated with Dysfunctional Audit Behavior. They found that the effects of organizational commitment toward Dysfunctional Audit Behavior are significant and inverse.

2.9. Affective Organizational Commitment and Dysfunctional Audit Behavior

Auditor who emotionally attached with their organization will give their best for the organization. Therefore, they will not do dysfunctional audit behavior. Hence, the hypotheses are:

H7: *There is a significant and negative relation between affective organizational commitment and dysfunctional audit behavior*

2.10. Continuance Organizational Commitment and Dysfunctional Audit Behavior

Auditor who stay in the organization because they think about the cost when they leaving the organization are less likely to do dysfunctional audit behavior because they want to stay with the organization. Hence, the hypotheses are:

H8: *There is a significant and negative relation between continuance organizational commitment and dysfunctional audit behavior*

2.11. Normative Organizational Commitment and Dysfunctional Audit Behavior

Auditor who fell indebted with the organization will not do something harmful to the organization. Hence, the hypotheses are:

H9: *There is a significant and negative relation between normative organizational commitment and dysfunctional audit behavior*

2.12. Organizational Commitment as the Mediating Variable

Studies have shown that there is negative relationship between both role conflict and role ambiguity with both affective and normative organizational commitment (Addae et al., 2008). Different with the relationship between role stress and continuance commitment, Addae et al., 2008 found that there is

positive relationship between both role conflict and role ambiguity with continuance commitment. Fakhar and Hoseinzadeh (2016) have found that affective, continuance and normative organizational commitment have negative relationship with dysfunctional audit behavior.

Therefore, it is logical to assume that organizational commitment play as mediating role in the relationship between both role conflict and role ambiguity with organizational commitment (affective, continuance and normative). Changes in the level of both role conflict and role ambiguity would lead to changes the levels of organizational commitment and in turn in dysfunctional audit behavior. Hence, the hypotheses are:

H10: *Affective Organizational commitment mediates the relationship between role conflict with dysfunctional audit behavior*

H11: *Continuance Organizational commitment mediates the relationship between role conflict with dysfunctional audit behavior*

H12: *Normative Organizational commitment mediates the relationship between role conflict with dysfunctional audit behavior*

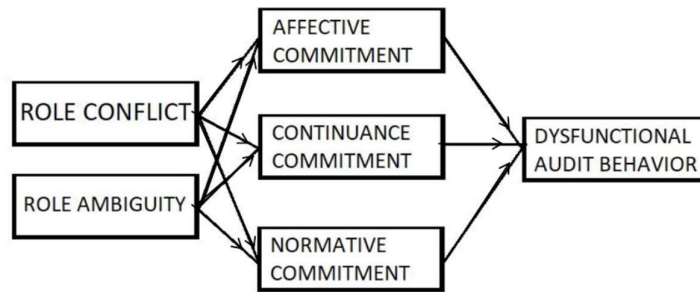
H13: *Affective Organizational commitment mediates the relationship between role ambiguity with dysfunctional audit behavior*

H14: *Continuance Organizational commitment mediates the relationship between role ambiguity with dysfunctional audit behavior*

H15: *Normative Organizational commitment mediates the relationship between role ambiguity with dysfunctional audit behavior*

The research model will be shown as below

Figure 1. Research Model



3. Research Methodology

Population in this study is external auditors that work in public accounting firm located in Indonesia. The sample taken in this research will use purposive sampling method or technique. The reason of using purposive sampling or judgment sampling is because researcher will choose the samples that fulfill the research criteria so that it can answer the research questions. The criteria of research sample is external auditor that work in public accounting firms from any level of management that it will give different point of view. The external auditors that have less or more than one year of experience included in this research.

Table 1.

Demographics Data

Demographic Profile of Respondents		
	Number (190)	Percent (100%)
<u>AGE</u>		
< 25 years	97	51
25 - 34 years	59	31
35 - 44 years	26	14
> 44 years	8	4
<u>GENDER</u>		
Male	74	39
Female	116	61
<u>TENURE</u>		
< 1 years	23	12
1 - 10 years	137	72

11-20		
years	24	13
>20 years	6	3

The operational definition of each construct are as follow:

- External auditors were requested to respond to each role item, indicating the degree to which the condition existed for him/her, on a 5-point scale from strongly disagree to strongly agree. The responses to these items were on 5-point scales ranging from 1 (never) to 5 (very often).
- Role conflict will be measured using 3 items from Rizzo et al. (1970). Sample items of this scale are “I work under incompatible policies and guidelines” and “I have to work under vague directives or orders”.
- Role Ambiguity will be measured using 5 items from Rizzo et al. (1970). Sample items of this scale are “I know that I have divided my time properly”, “I know exactly what is expected of me”, and “There are clear, planned goals and objectives for my job”.
- Organizational commitment will be measured using 24 items from Allen and Meyer (1990) to measure affective organizational commitment, continuance organizational commitment and normative organizational commitment (8 items each variables). Eight items were negatively phrased, and were reversed score. Sample items of this scale are “I feel like ‘part of the family’ at my organization”, “It would be costly for me to change my organization now” and “I do not believe that a person must always be loyal to his or her organization”.
- Dysfunctional audit behavior will be measured using 6 items from Olivier (2001). Sample item of this scale are “Reduction of work below what is considered reasonable”, “Accepted a client explanation that is weaker than I would normally accept”, and “Follow a supervisor’s instruction to produce a favorable report for clients”.

Partial Least Squares Structural Equation Modeling (SEM-PLS) will be used to analyze the relationship between the variables. SEM is used because SEM capable to test complex research model and capable to test overall research model. SEM also capable to analyze unobserved variables (items that using questionnaire as the measurement) and counting the measurement error. SEM-PLS approach

is useful when it comes to predictions and explanations of targets constructs. Warp PLS software (Version 3.0) is used in this study.

4. Result and Discussion

4.1. Descriptive Analysis

Table 2 presents means, standard deviations, and correlation of study variables. The mean values of role conflict are below the midpoint of the scale (2.5). The mean values of role ambiguity, affective organizational commitment, continuance organizational commitment, and normative organizational commitment are above the midpoint of the scale (2.5). The mean values of dysfunctional audit behavior are above 3.00 which indicate external auditors in Indonesia have high commitment to their organization even though they experience stress in work and they have high chance to do dysfunctional behavior when they do not feel any attachment to their organization. This study sent a questionnaire to 500 external auditors in linked in selected at random. Only 190 questionnaires are returned.

Role conflict measures using 3 items from Rizzo et al. (1970) with the cronbach's alpha 0.814. It is higher than the previous research done by Jones et al. (2012) with cronbach's alpha 0.72. Role ambiguity using 5 items from Rizzo et al. (1970) but 1 items is dropped out to increase the value of Average Variance Extracted (AVE) with cronbach's alpha 0.707. It is lower than previous research done by Jones et al. (2012) with cronbach's alpha 0.75. Affective, Continuance, and Normative Organizational Commitment measure using 24 items but 13 items dropped out from Allen and Meyer (1990). Cronbach's alpha for affective organizational commitment in this study is lower than the original research (0.706: 0.87). Cronbach's alpha for continuance and normative organizational commitment are slightly higher with 0.779 and 0.864 to 0.75 and 0.79, respectively. Dysfunctional Audit Behavior (DAB) measures using 6 items but 3 items dropped out from Olivier. (2001). Cronbach's alpha of DAB in this study is lower than the previous research (Yuen et al., 2010) at 0.822: 0.85. Overall of this study even some of the cronbach's alpha are lower, but it is still reliable.

Table 2.

Mean, Standard Deviations, and Correlation of Variables

Variables	Mean	SD	RC	RA	AO C	CO C	NO C	D AB
1. Role Conflict (RC)	2.22	1.05	0.85					
2. Role Ambiguity (RA)	3.97	0.85	-0.08	0.73				
3. Affective Organizational Commitment (AOC)	2.55	1.03	- 0.19**	0.34 ***	0.73			
4. Continuance Organizational Commitment (COC)	3.23	1.08	0.10	0.33 ***	- 0.17*	0.78		
5. Normative Organizational Commitment (NOC)	3.34	1.07	0.01	0.33 ***	- 0.22**	0.36 ***	0.8 9	
6. Dysfunction al Audit Behavior (DAB)	3.51	1.07	- 0.38***	0.08	- 0.19**	- 0.07	- 0.17*	0. 86

*** Significant at $p < 0.001$

** Significant at $p < 0.01$

* Significant at $p < 0.05$

4.2. Measurement model analysis

Measurement model is used to check the linkages between variables by assessing the validity and reliability of the items relating to specific variable construct (Sholihin and Ratmono, 2013). Construct validity test is divided into two: convergent validity and discriminant validity (Sholihin and Ratmono, 2013). Fulfilled convergent validity means that each indicator in a variable have high correlation to each other. Fulfilled discriminant validity means that the indicator in a variables is belong to the variable.

According to Sholihin and Ratmono (2013), the convergent validity is supported if loading value of each indicator is higher than 0.70 with p-value significant at < 0.05 . They suggested indicators below 0.40 should be dropped out from the construct. Indicators between 0.40-0.70 should be dropped out if it can increase the value of average variance extracted (AVE). AVE should be more than 0.50. Due to these criteria, this study dropped out 17 items from the questionnaire. It is shown in Table 3.

Table 3.

Loadings of Each Indicator

Indicators	Standardized Loadings***	Valid/Dropped
<i>Role Conflict</i>		
RC 1	0,881	Valid
RC 2	0,831	Valid
RC 3	0,849	Valid
<i>Role Ambiguity</i>		
RA 1	0,604	Dropped
RA 2	0,726	Valid
RA 3	0,673	Valid
RA 4	0,783	Valid
RA 5	0,735	Valid
<i>Affective Organizational Commitment</i>		
AOC 1	0,682	Dropped
AOC 2	0,295	Dropped
AOC 3	0,693	Valid
AOC 4	0,728	Valid
AOC 5	0,826	Valid
AOC 6	0,668	Valid
AOC 7	0,159	Dropped
AOC 8	0,271	Dropped
<i>Continuance Organizational Commitment</i>		
COC 1	0,169	Dropped
COC 2	0,780	Valid
COC 3	0,782	Valid
COC 4	0,346	Dropped
COC 5	0,031	Dropped
COC 6	0,765	Valid
COC 7	0,099	Dropped
COC 8	0,775	Valid
<i>Normative Organizational Commitment</i>		
NOC 1	0,040	Dropped
NOC 2	0,299	Dropped
NOC 3	0,889	Valid
NOC 4	0,589	Dropped
NOC 5	0,863	Valid
NOC 6	0,907	Valid
NOC 7	-0,662	Dropped
NOC 8	0,075	Dropped

<i>Dysfunctional Audit Behavior</i>		
DAB 1	0,883	Valid
DAB 2	0,352	Dropped
DAB 3	0,844	Valid
DAB 4	0,849	Valid
DAB 5	0,614	Dropped
DAB 6	0,453	Dropped

*** significant at $p < 0.001$

The total of 17 items dropped out because the loading are between 0.40 and 0.70 and this action increased AVE to reach the standard (> 0.50). The remaining indicators are shown in Table 4 with AVE at least 0.534 and loading at the lowest 0.831, 0.673, 0.668, 0.765, 0.863, and 0.844 for role conflict, role ambiguity, affective organizational commitment, continuance organizational commitment, normative organizational commitment and dysfunctional audit behavior respectively.

Discriminant validity is attained by comparing square roots of AVEs with the correlation between the constructs. If the AVE square roots of construct are higher than the correlation between pairs of constructs, then it considered valid (Sholihin and Ratmono, 2013). Table 2 provides the correlation among the constructs and square roots of AVE in the diagonal. It shows that all diagonal elements are greater than the correlation between variables in the same column. Therefore, the discriminant validity is accepted.

Table 2 also indicates role conflict has negative significant relationship with affective organizational commitment ($r=-0.19$, $p<0.01$). It approves that individual who has high of stress will leave their organization. Positive not significant relationship with continuance organizational commitment ($r=0.10$, $p=0.164$) and normative organizational commitment ($r=0.01$, $p=0.900$). It shows that people with high level of stress has lower tense to leave their organization because they feel an obligation and need to stay in the organization (Addae and Parboteeah, 2008). Similarly with role ambiguity, it shows negative significant relationship with affective organizational commitment ($r=-0.34$, $p<0.001$), positive significant relationship with continuance commitment ($r=0.33$, $p<0.001$), and normative organizational commitment ($r=0.33$, $p<0.001$). These correlation express that higher role

conflict may lead to lower affective organizational commitment and higher continuance and normative organizational commitment. Higher role ambiguity may lead to higher organizational commitment in 3 dimensions. In additions, the table also describes negative significant relationship between affective organizational commitment and dysfunctional audit behavior ($r=-0.19$, $p=0.009$). Higher affective organizational commitment is an important predictor to lower dysfunctional audit behavior. It shows when an auditor is being cooperative with the organization, there will be a lower level of dysfunctional audit behavior (Paino et al., 2011). There are a negative not significant relationship between dysfunctional audit behavior with continuance organizational commitment ($r=-0.07$, $p=0.349$). It shows that the continuance organizational commitment does not give significant effect to dysfunctional audit behavior because when there is a chance to do dysfunctional behavior, they do not think about the need to stay in the organization. The last, negative significant relationship between dysfunctional audit behavior with normative organizational commitment ($r=-0.17$, $p=0.019$) suggesting that there is lower chance of dysfunctional audit behavior when higher normative organizational commitment exist. It shows when an auditor feel an obligation to be loyal to the organization, they will be less likely to do dysfunctional behavior (Fakhar and Hoseinzadeh, 2016).

Besides fulfilling validity criteria, reliability assessment also need to be noted. Reliability shows how consistent measuring model measures the concept. The measurement can be said reliable if cronbach's alpha and composite reliability are more than 0.70 (Sholihin and Ratmono, 2013). Table 4 shows that all constructs are reliable with cronbach's alpha and composite reliability at the lowest 0.706 and 0.820 respectively. Overall, the analysis indicates the measurement model already valid and reliable.

Table 4.

Result of Confirmatory Factor Analysis

Scale Items	Standardized Loadings***	Cronbach's alpha	Composite Reliability	AVE
<i>Role Conflict (RC)</i>				
RC1	0.881	0.814	0.890	0.729

RC2	0.831			
RC3	0.849			
Role Ambiguity (RA)				
RA2	0.726	0.707	0.820	0.534
RA3	0.673			
RA4	0.783			
RA5	0.735			
Affective Organizational Commitment (AOC)				
AOC3	0.693	0.706	0.820	0.535
AOC4	0.728			
AOC5	0.826			
AOC6	0.668			
Continuance Organizational Commitment (COC)				
COC2	0.780	0.779	0.858	0.601
COC3	0.782			
COC6	0.765			
COC8	0.775			
Normative Organizational Commitment (NOC)				
NOC3	0.889	0.864	0.917	0.786
NOC5	0.863			
NOC6	0.907			
Dysfunctional Audit Behavior (DAB)				
DAB1	0.883	0.822	0.894	0.738
DAB3	0.844			
DAB4	0.849			

*** Significant at $p < 0,001$

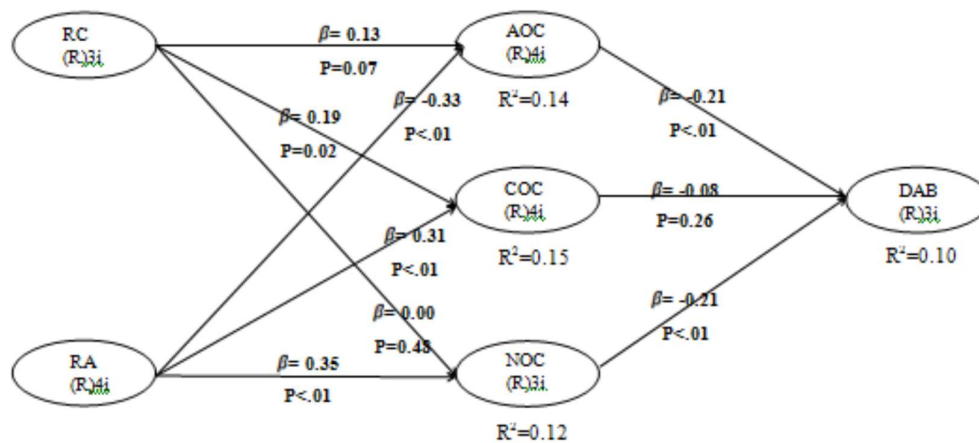
4.3. Structural Model Analysis

In SEM-PLS approach, goodness-of-fit criteria can be indicated by average path coefficient (APC), average R-squared (ARS), and average variance inflation factor (AVIF). P value for APC and ARS should be less than 0.05 (significant). AVIF as the multicollinearity indicator should be less than 5. The output of this study shows that the criteria for goodness of fit are fulfilled with $APC=0.201$ and $ARS=0.126$ significant at $p<0.05$ and $AVIF=1.042$. Moksony, (1990) stated that 10% of R-squared is acceptable in social sciences research because human behavior cannot accurately predicted. The

multicollinearity should be less than 5, the lower the AVIF means 2 or more cause variables have high correlation. Therefore this structural model shows in Figure 2 then used to test the hypothesized relationship, especially to investigate the indirect effect of role stress (both role conflict and role ambiguity) on dysfunctional audit behavior through organizational commitment (affective, continuance, normative).

Figure 2

SEM Result



4.4. Hypothesis Testing

Results in Figure 2 shows that role conflict has no significant relationship with affective organizational commitment (path coefficient = 0.13, $p = 0.07$) and normative organizational commitment (path coefficient = 0.00, $p = 0.48$) while role conflict has positive significant relationship with continuance organizational commitment (path coefficient = 0.19, $p = 0.02$). Hence, hypothesis H1 and H2 is supported but H3 rejected. The results also shows that role ambiguity has negative significant relationship with affective organizational commitment (path coefficient = -0.33, $p < .01$), positive significant relationship with continuance organizational commitment (path coefficient = 0.31, $p < .01$), and normative organizational commitment (path coefficient = 0.35, $p < .01$). Therefore, it supports H4 and H5 but rejected H6. Figure 2 also indicates dysfunctional audit behavior influenced by affective and normative organizational commitment negatively and significantly (path coefficient = -0.21, $p <$

.01). It is predicted, therefore H7 and H9 is supported. The relationship between continuance organizational commitment and dysfunctional audit behavior are not significant with path coefficient = -0.08, p = 0.26. It means that H8 is rejected.

The results indicate organizational commitments in 3 dimensions are not significantly mediates the relation between role stress and dysfunctional audit behavior. It is shown in Table 5. The criteria of mediating effect are not fulfilled because path coefficient of RC – DAB is lower than the path coefficient of RC – OC – DAB (-0.39:-0.36). While for the role ambiguity (RA), there is no significant relationship between Role ambiguities to Dysfunctional Audit Behavior ($r=0.18$, $p=0.15$). Therefore H10-H12 is supported as partially mediates while H13-H15 is not supported.

Table 5.
Direct and Indirect Effects

Path	Path Coefficient
RC – DAB	-0,39***
RC – AOC – DAB	-0,36***
RC – COC – DAB	-0,38***
RC – NOC – DAB	-0,37***
RA – DAB	-0,38
RA – AOC – DAB	-0,35
RA – COC – DAB	-0,36
RA – NOC – DAB	-0,34

*** Significant at $p < .01$

4.5. Discussions

This study proposed and examined affective, continuance and normative organizational commitment as the mediators of the relationship between role stress and dysfunctional audit behavior in Indonesian public accounting firms. This study also investigates the effect of two dimensions of role stress individually. The results show that organizational commitment partially affects the relationship between role conflict and dysfunctional behavior but give no significant effect to the relationship between role stress and dysfunctional audit behavior. To obtain better understanding regarding the

unsupported result, this study performed informal interview with one person from the sample by asking them directly regarding the unsupported relation.

Positive relationship between role conflict and affective organizational commitment indicates that when an auditor has multiple tasks until they cannot handle it, they will be more into the organization. It is not in line with the prior research that found role conflict will be associated negatively with affective organizational commitment because when an auditor feel depressed, they will not want to be attach to the organization (Ackfeldt and Malhotra, 2013). But from the interview session, interviewee expressed different opinion. If he happens to have a lot of task out of control, the organization will give him a compensation which is overtime pay, entertainment, and vacation. The management of stress itself depends on the leader of the team and teamwork. In this case, the leader and teamwork are good enough so the employee is more attached to the organization. It is approved by LeRouge et al., (2006). They found a match between job characteristics and the preferences of employees will result in positive attitudes and behaviors.

Similarly, positive relationship between role conflict and normative organizational commitment indicates that when an auditor have multiple task out of control, the auditor will feel more obligated to stay at the organization. It can be conclude that auditor in this study have high responsibility to their job. They will not leave the organization just because they experience role conflict sometimes. Positive relationship between role ambiguity and normative organizational commitment indicates that when an auditor confuse about their job, they will fell more oblige to stay with the organization. The interviewee agrees that in this case, management of time, a conducive team play a big role. Teams help to change the obstacles into a challenge, in line with Paino et al. (2011).

Continuance organizational commitment does not significantly affect dysfunctional audit behavior. In this case, the need to stay in one organization is not important because the auditor know there are a lot of job opportunities out of the organization. The auditors in this study do not feel afraid of what might happen if they leave the organization, because at least they already have experience as an auditor. If they leave the organization, there are some new companies that will require them as their accountant

at least. This is why continuance organizational commitment does not have significant affect to dysfunctional audit behavior.

5. Conclusion, Suggestion and Limitation

This study demonstrates that external auditors in Indonesia are likely to develop continuance and normative commitment when they experience role conflict and role ambiguity. External auditors who experience role ambiguity are less likely to develop affective organizational commitment. Auditors who do not know what is expected of them will be more likely to leave the organization because they do not feel the sense of belonging to the organization. Different with the auditors who think that they need and obligated to stay with the organization. They will tend to stay with the organization even though they experience role stress. They will stay because there are no available alternative jobs, so they feel they need to stay with the organization. When there is a greater opportunities in the other alternatives job, auditor with high continuance commitment is more likely to leave the organization if they experience role stress.

The criteria of the mediating role of Affective, Continuance, and Normative organizational commitment are fulfilled as partial effect. Path coefficient of the direct effect is larger than the indirect effect. Organizational Commitment partially effect the relationship between role conflict and dysfunctional behavior but there is no significant relationship between role ambiguity and dysfunctional audit behavior.

External auditor who has higher level of commitment will be less likely to do dysfunctional audit behavior. The auditor who emotionally attached to their organization will do anything that give positive impact to the organization. Similarly, the auditor who is loyal to the organization will not altering, dismissing or omitting the audit procedures without the alternatives to replace it.

This study suggests that Public Accounting Firm find a better way to train their employees in offering professional services to client and to pay attention to the potential dysfunctional audit behavior.

Public Accounting Firm can minimize the possibility of dysfunctional audit behavior by following profession's quality control standards.

There is a limitation of this study. The data of this study was collected by using electronic media which is linked in. Therefore, the respondent of this study may estimate their behavior more or less than the actual values that develop the bias of research result. There are also other factors that can affect the acceptance of dysfunctional audit behavior such as organization's reputation and task complexity. Suggestion for the future research is to find the other factor that will influence behavior of an external auditor in Indonesia. It may help public accounting firms to make a new behavioral policies, so they can prevent dysfunctional audit behavior from happening.

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