

The Impact of Locus of Control, Ethics Audit, Time Pressure, and Commitment to Deviant Behavior in Audit at Foreign Affiliated Public Accountants in Medan, Indonesia

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Abstract—This research aims to find out and analyze the impact of Locus of Control, Ethics Audit, Time Pressure and a commitment to deviant behavior in audit at foreign affiliated public accountants in Medan. The type of research in this study was quantitative with an associative approach. The population of this study is a foreign-affiliated Public Accountant Office in Medan. The sample selection method used a census sampling (saturated sample), so that the number of samples used was 75 sample data. Data analysis method was done by multiple linear regression. The results indicated that Locus Of Control had a significant positive effect on Dysfunctional Audit Behavior, while Ethics audit had a negative but insignificant effect on deviant Behavior in audit, Time Pressure had a positive and significant effect on Deviant Behavior in audit, Commitment had a positive and significant effect on deviant behavior in audit. Among these four variables, Commitment has the greatest influence on Deviant Behavior in audit.

Keywords— Locus of Control; Audit Ethics; Time Pressure; Commitment; Dysfunctional Audit Behavior

I. INTRODUCTION

An audit of the financial statements conducted by the external auditor is basically to express an opinion upon the fairness of financial statements of a company, whether or not the financial statements have been fairly presented with financial accounting standards. Behavior deviation of Auditors is found in determining the present fairly of a financial statements. Deviation behavior by the auditor will affect the quality of the audit.

Deviation behavior in auditing is behavior that deviates from the established audit standards, this is the cause of audit quality is declining, the audit behavior deviations occur due to intense competition and the increasing demand for external audit. The audit behavior deviation is usually influenced by its own auditors, code of ethics, and time pressure of the Accounting Office.

Deviation behavior in auditing is the Act of an auditor who reduces or lowers the quality of the audit, either directly or indirectly. The decline in the quality of audits being performed directly called by the reduction of the quality audit (audit quality reduction behaviours), where every action performed by the auditor during the audit procedures implementation reduces the effectiveness of audit evidence collected, such as premature termination action audit procedures, a shallow review of documents given the client, these things do not investigate the suitability of the accounting treatment applied to the client, the client's acceptance of the above explanations do not adequate, reduces the work of audit is supposed to do, and it does not broaden the scope of transaction detected when auditing or post a dubious, then actions that can reduce the quality of audits indirectly called behavior underreporting time i.e. the behavior that occurs when the auditor report of the audit time is shorter than the actual time used to complete the task of a particular audit, this behavior is motivated by the desire of the auditor to complete the auditing task within the limits of the budget of the time, such as completing the audit task by use of personal time, not overtime reported used in resolving certain audit procedures, or by diverting the time used for the audit the task of the audit on the specific client against other clients (Silaban, 2009)

Personal characteristics of Auditors is the personal character of an auditor, it is affecting the level of deviation because this behavior explains why the Auditors did not receive behavioral deviation of the audit. The auditor is a set of personal

characteristics and the view of someone in the determine ways of living and being decisive acceptance which distinguishes the auditor will lapse of behavior in auditing. Personal characteristics of Auditors were a feature of the character or an auditor with the properties owned and influenced the State of the environment as well as herself to perform the audit (Nasution 2015).

In this study, the personal characteristics of Auditors who reviewed the researcher is the locus of control, because to judge or look at the behavior of a person in an organization, then the auditor's commitment towards his profession will also be used to assessing attachment to someone with an organization.

The audit behavior lapses also affected by ethical audits where the auditor in conducting the audit, has guidelines in order to be in the running of its activities of Auditors get clear direction and give right decisions, other things affect the audit behavior deviation is the pressure of time. Pressure of time often becomes obstacles for the auditor, because the pressure is insufficient time to conduct an audit, thus causing the onset of behavioural deviation.

Many cases of irregularities behaviour by an auditor that occurs, for example, a case which occurred in the year 2011, the Government auditor Commission Corruption (KPK) Safely capture two Financial Examiners Agency auditor (BPK) in Manado, since Auditors accepting bribes amounting to Rp 600 million from the Mayor of Tomohon, giving bribes is done so that financial statements — with the qualified opinion.

Case of deviation behavior by an auditor who works at public accountant many occurs, for example in the year 2009 the Minister of Finance suspended permits two Accountants and a public accountant office for committing a violation of generally accepted Auditing Standards- Public Accountant Professional Standards (SPAP). The large number of cases the freezing of public accountant in Indonesia because there are still many public accountant who does not complete the paper work.

In the year 2017, started when the Office of accountant in Indonesia that have partnered with one of the big four accountants Office began auditing a telecommunications company, then a partner at the Accounting Office of the US study over the accounting office audit results Indonesian. They found that the audit results over telecommunications companies were not supported with accurate data, i.e. in terms of tenancy of more than 4 thousand units of the mobile tower. But the Accounting Office in Indonesia that released the report on audit results by the status of the fair without exception. Accountant in Indonesia eventually agreed to pay a fine of US \$1 million to the United States, because regulators deemed failed to audit the financial statements of its clients.

Some examples of such a case, then it is very relevant when taken a questions about how behavior lapses in audit can happen. This study uses an indicator of personal characteristics of Auditors; ethics audit and experience the auditor, because the indicators are considered potentially in influencing behavior deviation in the audit.

Based on the description that has been presented, then the author is interested in conducting a study entitled “The Impact of Locus of Control, Ethics Audit, Time Pressure and Commitment to Deviant Behavior in Audit at Foreign Affiliated Public Accountants in Medan”.

II. METHOD

A. *Sample*

The data used in this study is the primary data. Primary data is the data source that derives directly from the original sources or first party. Primary data collected by the researcher specifically to answer questions research or research. The population used in this research is the senior and the junior auditor an auditor who works in the Office of Public Accountant in Medan, public accountant in Medan which became population is the entire public accountant registered in Medan at the IAPI and affiliated offices, the number of foreigners registered in the IAPI in 2018 is Five.

B. *Measurement*

In this study, data collection was done by collecting primary data in the form of questionnaires. In obtaining the data in this study, researchers used field research. The main data of this study were obtained through field research, researchers obtained data directly from the first party (primary data). In this study, the subjects of the study were auditors who worked in KAP. The researcher obtained data by sending the questionnaire to the KAP directly. Primary data is obtained by using a structured questionnaire with the aim of gathering information from auditors who work for KAP as respondents in the study. The source of data in this study is the score of each variable indicator obtained from filling out the questionnaire that has been distributed to the auditors who work in KAP as respondents. The definition and variables used in this study are listed in Table I.

TABLE.I. DEFINITION AND MEASUREMENT OF VARIABLES

<i>Variable Acronym</i>	<i>Definition</i>	<i>Measurement</i>
<i>Locus Of Control (X1)</i>	The work is an activity to obtain results	Interval
	The result of a work as expected	
	The work can be done properly if there is good planning	
	A subordinate should always give advice or opinions to his superiors	
	Get a job that fits is a fortune	
	Getting the award was a stroke of luck	
	A job can be executed properly if done in earnest	
	To get a job there should be friends or people known who helped	
	The promotion is a good luck	
	To obtain the appropriate job, people who are known or are friends more important than ability	
	The promotion was given to employees whose performance is good	
	To get the desired, one must know the right people	
	To be able to perform needed luck	
	Employees that work well will be rewarded commensurate	
	The influence of a given employee against his superiors are larger than the employees think	
Luck was a factor that distinguishes people who succeed and fail		
<i>Ethics Audit (X2)</i>	Responsibility of the profession	Interval
	Public interest	
	The integrity	
	Objectivity	
	Professional competence and due care	
	Confidentiality	
	Professional behavior	
Technical standards		
<i>Time Pressure (X3)</i>	Feel an obligation to perform or complete a specific audit procedures on the limits of the budget time	Interval
	Feel the implementation of certain audit procedures within the time budget is a very important thing to achieve.	
	Feel the audit time budget as a constraint to implementation or completion of a specified audit procedures.	
	Feel the implementation or completion of certain audit procedures in the audit time budget limits difficult to meet.	
	Feel the budget audit time for the implementation of a specific audit procedures are insufficient	
<i>Commitment(X4)</i>	Feel the budget audit time for the implementation of certain audit procedures are very strict	Interval
	Happy to be auditor	
	Proud to be auditor	
	The problems of the profession such as personal problems	
	Tied up emotionally on the profession	
	Proud to be a part of the profession	
	Profession as auditors have significance Feel	
	Feel a loss if out of the profession	
	Personal Sacrifice if out of the profession	
	The auditor's Profession is the need and desire	
	Interrupted if out of the profession	
	Switching on other professions hard to do	
	A lost investment Consideration if out of the profession	
	The auditor's profession is at is the moral obligation	
	Auditors should be loyal towards his profession	
A sense of responsibility to stick to the profession		
Guilt if out of the profession		
Bids on other professions is not a reason to get out of the profession		
Loyalty towards the profession		
<i>Deviant behavior in Audit (Y)</i>	Premature termination of a superficial	Interval
	Review of the audit procedures against client document	
	Testing against most of the items sampled	
	Not broaden the scope of testing when it detected an email account or a dubious.	
	Receive client's explanation inadequate.	
	Do not investigate the suitability of the accounting treatment applied to the client.	
	Reduce audits of the program audit.	
	Modify or replace the audit procedures.	
	Reliance is more against the results of the work of the client.	
	Reduce audit proof documentation.	
	Report a shorter audit time from the actual time.	
	Carry out audits at the time private (personal).	
	Redirect time auditing for a specific client to other clients.	

Source: Adapted from Various Sources

C. Analysis

All statistical analyses in this study were conducted using Structural Equation Models (SEM). This study uses Partial Least Square approach (PLS) to analyze the data, then the researcher doing the test analysis outer model. Questionnaires were given to each accountant office as many as 20. Of the five public accounting firms, one office refused to be given a questionnaire, so the total questionnaire distributed was 80 questionnaires. The questionnaire was sent to the respondent by means of the questionnaire left to be filled out by the respondent and according to the specified time, the questionnaire was picked up again

III. FINDING AND DISCUSSION

A. Demographics

TABLE.II. RESPONDENTS' GENDER

No	Gender	Frequency	Percentage
1	Men	40	53
2	Women	35	47

In terms of gender, the majority of the respondents were men with 53%, while women were 47%.

TABLE.III. RESPONDENTS' LENGTH OF TIME OF WORK AS AUDITOR

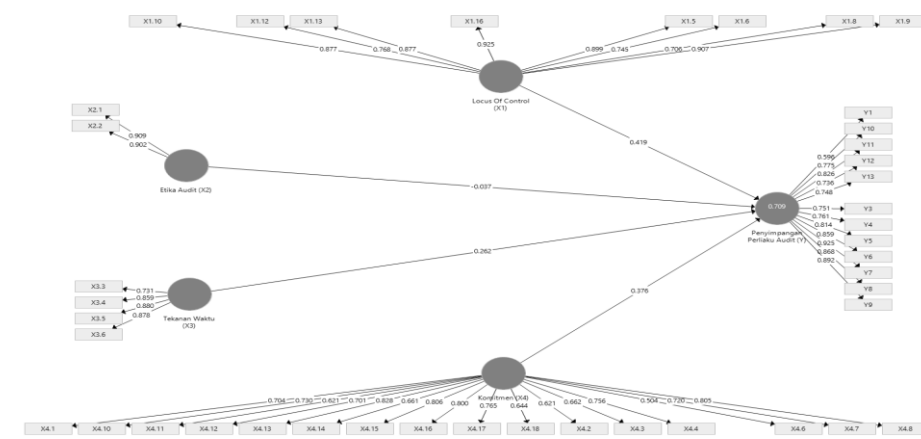
No	Length of Time	Frequency	Percentage
1	1-2 year	47	63
2	3-4 year	22	29
3	>4 year	6	8

Respondents who worked as auditor 1-2 year (63%), Respondents who worked as auditor 3-4 year (29%), Respondents who worked as auditor >4 year (8%).

B. Validity Test

Test validity shows how well the results obtained from the use of a measurement in accordance with the theory used to define an invalid constructs. A strong link between invalid constructs and items of the statement and a weak relationship with other variables is one of the ways to test the validity of invalid constructs. After doing a test of validity, reliability test done also used to measure the real value of the reliability of an invalid constructs.

Test the outer model starts with doing the estimate or prediction parameters namely by doing a calculation PLS algorithm with the following results.



Source: Output Results PLS (2018)

FIGURE I. OUTPUT CALCULATION OF PLS ALGORITHM.

Discriminant validity testing done to prove whether the indicator on an invalid constructs will have the largest loading factor in the creation of invalid constructs on the loading factor with invalid constructs another. Discriminant validity of the indicators of reflexive can be seen on the indicator values cross between loadings with constructs. The value of the loadings results cross PLS Algorithm the program Smart PLS can be seen in Table IV.

TABLE.IV. CROSS LOADING

<i>Indicators</i>	<i>Locus of Control (X₁)</i>	<i>Ethics Audit (X₂)</i>	<i>Time Pressure (X₃)</i>	<i>Commitment (X₄)</i>	<i>Deviant Behavior in Audit (Y)</i>
LOC5	0.899	-0.549	0.189	0.506	0.691
LOC6	0.745	-0.329	0.314	0.614	0.669
LOC8	0.706	-0.432	0.257	0.495	0.519
LOC9	0.907	-0.510	0.215	0.579	0.711
LOC10	0.877	-0.695	0.312	0.56	0.678
LOC12	0.768	-0.577	0.443	0.581	0.555
LOC13	0.877	-0.611	0.051	0.424	0.588
LOC16	0.925	-0.694	0.102	0.565	0.643
EA1	-0.633	0.909	-0.133	-0.351	-0.434
EA2	-0.549	0.902	-0.015	-0.319	-0.419
TW3	0.044	-0.016	0.731	-0.038	0.235
TW4	0.230	-0.228	0.859	0.175	0.346
TW5	0.303	-0.063	0.880	0.115	0.379
TW6	0.283	0.016	0.878	0.159	0.445
K1	0.138	-0.055	-0.166	0.704	0.344
K2	0.582	-0.449	0.053	0.621	0.503
K3	0.529	-0.534	0.204	0.622	0.515
K4	0.361	-0.199	0.017	0.756	0.488
K6	0.239	-0.145	0.184	0.504	0.325
K7	0.217	-0.225	-0.088	0.720	0.363
K8	0.366	-0.342	0.087	0.805	0.498
K10	0.689	-0.410	0.335	0.730	0.641
K11	0.272	-0.221	-0.061	0.621	0.225
K12	0.513	-0.095	0.077	0.701	0.492
K13	0.552	-0.334	0.200	0.828	0.630
K14	0.292	-0.260	-0.165	0.661	0.373
K15	0.412	-0.266	0.052	0.806	0.472
K16	0.659	-0.284	0.134	0.800	0.569
K17	0.632	-0.192	0.276	0.765	0.670
K18	0.389	-0.039	0.027	0.644	0.431
PPA1	0.482	-0.308	0.371	0.401	0.596
PPA3	0.284	-0.605	0.377	0.473	0.751
PPA4	0.530	-0.249	0.070	0.515	0.761
PPA5	0.614	-0.300	0.252	0.645	0.814
PPA6	0.570	-0.183	0.373	0.637	0.859
PPA7	0.746	-0.517	0.454	0.678	0.925
PPA8	0.638	-0.499	0.309	0.511	0.868
PPA9	0.731	-0.570	0.432	0.561	0.892
PPA10	0.475	-0.105	0.360	0.547	0.775
PPA11	0.637	-0.320	0.382	0.704	0.826
PPA12	0.468	-0.359	0.354	0.552	0.736
PPA13	0.380	-0.389	0.347	0.352	0.748

Source: Output Results PLS (2018)

Based on the loadings on the cross table IV above it can be concluded that the correlation of each indicator by constructs higher than the other and has a value of invalid constructs cross loadings > 0.5 as the discriminant validity of the terms be met . This showed that the latent invalid constructs can predict an indicator on its own block is better compared to other blocks in the indicators and based on discriminant validity all charge indicators will are valid.

C. Reliability Test Results

In addition to testing the validity of invalid constructs, reliability test done also invalid constructs as measured by composite reliability of indicators that measure the block invalid constructs. Reliability test necessary to prove the accuracy, consistency and accuracy in measuring instruments are invalid constructs. Composite reliability measure the real value of the reliability of an invalid constructs. An invalid constructs said reliability if the value of the composite reliability is greater than 0.7 (Hartono and Abdillah, 2015).

To gauge the reliability of an invalid constructs with reflective indicators on research done with composite reliability. Composite reliability measure the real value of the reliability of an invalid constructs. Rule of thumb used to assess the reliability of composite values of reliability i.e. invalid constructs must be greater than 0.7 to research the nature of confirmatory (Ghazali and Latan, 2015). Reliability test results on each variable can be seen in Table V are as follows:

TABLE.V. COMPOSITE RELIABILITY

<i>Variable</i>	<i>Composite Reliability</i>	<i>Description</i>
Locus of Control (X ₁)	0.951	<i>Reliable</i>
Ethics Audit (X ₂)	0.901	<i>Reliable</i>
Time Pressure (X ₃)	0.904	<i>Reliable</i>
Commitment (X ₄)	0.942	<i>Reliable</i>
Deviant behavior in Audit(Y)	0.955	<i>Reliable</i>

Source: Output Results PLS (2018)

Based on table V above can be aware that the value of the composite reliability each invalid constructs are above 0.70, so it can be stated that the indicators used in this study have met a good reliability (reliable).

D. The Value Of The Average Variance Extracted (AVE).

In addition to the value of the loading factor, convergent validity to satisfy the need to know the value of the Average Variance Extracted (AVE). The value of the Average Variance Extracted (AVE) must be greater than 0.5. The values presented in the table 5.9 AVE below is obtained from the output of the PLS Algorithm:

TABLE.VI. AVERAGE VARIANCE EXTRACTED (AVE)

<i>Variable</i>	<i>AVE</i>	<i>Description</i>
Locus of Control (X ₁)	0.709	<i>Reliable</i>
Ethics Audit (X ₂)	0.820	<i>Reliable</i>
Time Pressure (X ₃)	0.704	<i>Reliable</i>
Commitment (X ₄)	0.508	<i>Reliable</i>
Deviant behavior in Audit(Y)	0.641	<i>Reliable</i>

Source: Output Results PLS (2018)

The provisions concerning the measurement of the parameters (rule of thumb) model measurement (outer model) that meets validity considered AVE convergent if the value is greater than 0.50 AVE (Ghozali and Latan, 2015). Then based on the value of the table above, it can be AVE known that the value of each variable AVE has been valid, thus the variable has been fulfilling the convergent validity.

E. Path Coefficient Analysis Results (Path Coefficients).

The structural model in PLS is evaluated by using the R-square for the dependent variable and the value of the independent variable for the path coefficients are then rated their significance based on the value of the t-statistic of each path. Results of PLS Algorithm the program Smart PLS in assessing the value of path coefficients and R-square can be seen in Figure I and Table VII below:

TABLE.VII. PATH COEFFICIENTS

<i>Variabel</i>	<i>Deviant Behavior in Audit (Y)</i>
Locus of Control (X ₁)	0.419
Ethics Audit (X ₂)	-0.037
Time Pressure (X ₃)	0.262
Commitment (X ₄)	0.376

Source: Output Results PLS (2018)

Based on Table VII, the most dominant factor in influencing the behavior of audit irregularities (Y) is the locus of control (X₁) and the coefficient of the highest line of 0.419. Based on the table, the structural equations can be formed as follows:

$$\text{Deviant Behavior in Audit (Y)} = 0.419 \text{ Locus of Control} - 0.037 \text{ Ethics Audit} + 0.262 \text{ time pressure} + 0.376 \text{ Commitment}$$

F. Test Result Value of the Coefficient Determination of R-Square (R^2)

TABLE VIII. R-SQUARE VALUE

Variable	R-Square
Deviant Behavior in Audit (Y)	0.692

Source: Output Results PLS

Based on the results of the output of the Algorithm on table VIII, can be known the value of R-square of 0.692 meaning audit irregularities behaviour variation can be explained by the variable invalid constructs (locus of control, audit, ethics, commitment and time pressure), for 69.2% while the rest amounted to 30.8% is affected by other variables not in the model of research. The value of R^2 of 0.33, 0.67, and 0.19 indicating that the model of "good", "moderate", and "weak" (Chin 1998 in Ghozali and Latan, 2015).

G. The Results

Hypothesis testing is done by looking at the value of t-statistics resulting from the process of bootstrapping. The accepted hypothesis (supported) if the value of t-statistics is greater than 1.96 with significance level of 5% (two tailed) (Abdillah and Jogiyanto, 2015).

TABLE IX. VALUE OF T-STATISTICS

Exogenous	-->	Endogen	Path Analysis	t-Statistic	P-Values	Conclusion
Locus Of Control (X_1)	-->	Deviant Behavior in Audit (Y)	0.419	3.456	0.001	Accepted
Ethics Audit (X_2)	-->	Deviant Behavior in Audit (Y)	-0.037	0.396	0.713	Rejected
Time Pressure (X_3)	-->	Deviant Behavior in Audit (Y)	0.262	2.519	0.012	Accepted
Commitment (X_4)	-->	Deviant Behavior in Audit (Y)	0.376	4.140	0.000	Accepted

Source: Output Results PLS

Locus of control Variables (X_1) has an impact on the quality of financial reporting (Y) of the t statistic value 0.419 of 3.456 and p-value of 0.001. Because the value of t statistics is greater than 1.96 and the p-value of 0.05, then value < hypothesis statistics stating H_0 is rejected, that Locus of control (X_1) significant positive effect to the quality of the financial report (Y).

Variable Ethics Audit (X_2) has an impact on the quality of financial reporting (Y) registration-0.037 t-value statistics of 0.396 and p-value of 0.713. Because the value of t statistics smaller than 1.96 and value p-value > 0.05, then statistical hypothesis stating H_0 accepted, meaning Ethics Audit (X_2) influential negative and not significant to the quality of the financial report (Y).

Variable time pressure (X_3) has an impact on the quality of financial reporting (Y) of the t statistic value 0.262 of 2.519 and p-value of 0.012. Because the value of t statistics is greater than 1.96 and the p-value of 0.05, then value < hypothesis statistics stating H_0 is rejected, meaning that the pressure of time (X_1) significant positive effect to the quality of the financial report (Y).

Commitment variable (X_4) has an impact on the quality of financial reporting (Y) of a t value of 0.376 statistics of 4.140 and p-value of 0.000. Because the value of t statistics is greater than 1.96 and the p-value of 0.05, then value < hypothesis statistics stating H_0 is rejected, it means Commitment (X_4) a significant positive effect on quality of financial reporting (Y).

IV. CONCLUSION

Based on the results of data analysis and discussion has been done in the previous chapter, then this study resulted in the following conclusions. Locus of control effect positively and significantly to deviant behavior in audit. Ethical audit effect negatively, but not significantly to deviant behavior in audit. Time pressure effect positively and significantly to deviant behavior in audit. Commitment effect positively and significantly to deviant behavior in audit.

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