



The Effect Of Job Stress And Turnover Intention On Auditor Dysfunctional Behavior With Locus Of Control As A Moderating Variable

Reina Savitri ¹⁾; Luqman Hakim ²⁾

^{1,2)} Study Program of Accounting Faculty Of Economics and Business, Universitas Muhammadiyah Jakarta

Email: ¹⁾ savitrireina@gmail.com ; ²⁾ luqman.hakim@umj.ac.id

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ABSTRACT

This research aims to examine the influence of Job Stress and Turnover Intention on Auditor Dysfunctional Behavior with Locus of Control as a Moderating Variable. The research method used is a quantitative method using primary data obtained through distributing questionnaires to respondents, namely External Auditors working at Public Accounting Firms (KAP) in the South Jakarta area. This research data test was processed using SmartPLS version 4.1. The results of this research indicate that Job Stress has a positive and significant effect on Auditor Dysfunctional Behavior, Turnover Intention has a positive and significant effect on Auditor Dysfunctional Behavior, Locus of Control has a positive and significant effect on Auditor Dysfunctional Behavior, Locus of Control is unable to moderate the effect of Job Stress on Auditor Dysfunctional Behavior, and Locus of Control is able to moderate the effect of Turnover Intention on Auditor Dysfunctional Behavior.

INTRODUCTION

The auditor profession holds a critical role as the entity responsible for examining a company's financial statements, guided by audit standards established by the Indonesian Institute of Public Accountants (IAPI). Auditors are tasked with providing objective and independent opinions regarding the accuracy and fairness of financial statement information over a specific period. Once an auditor declares that financial statements are fairly presented, users of these statements trust them as reliable, relevant, and dependable bases for decision-making. To deliver high-quality audit reports, auditors are expected to maintain professionalism and ethics in their work (Arifin & Emilda, 2019). Professionalism is demonstrated through avoiding deviant behavior during audit processes (Wulandari et al., 2022).

However, in practice, some auditors engage in deviant behaviors, known as dysfunctional auditor behavior, which violate audit principles and ethics and adversely impact audit quality. Dysfunctional auditor behavior refers to deviations such as manipulation, fraud, or non-

compliance with audit standards (Rizki et al., 2024). According to Suci et al. (2020), this behavior includes prematurely signing off audit procedures (premature sign-off), altering and replacing designated audit procedures, and underreporting audit hours. These behaviors can diminish audit performance and compromise the accuracy of audit opinions on financial statements (Siagian et al., 2022).

The phenomenon of dysfunctional auditor behavior is a growing concern in Indonesia. In February 2024, the Financial Services Authority (OJK) imposed administrative sanctions by freezing the registration of Anderson & Partners Public Accounting Firm (KAP) for one year, effective February 7, 2024. According to a report from Finansial.Bisnis.com, the sanctions were due to non-compliance with Article 21 of OJK Regulation No. 9 of 2023 on the Use of Public Accountants and Public Accounting Firms in Financial Services Activities. The firm failed to ensure that transactions complied with laws and regulations when auditing annual historical financial information and had not applied quality control standards in its audit services. Consequently, all registration certificates for Anderson & Partners were temporarily invalid, and they were prohibited from providing services (Hidayati & Djamil, 2024).

Similarly, in 2023, OJK revoked the registration of public accountants Nunu Nurdiyaman and Jenly Hendrawan, along with Kosasih, Nurdiyaman, Mulyadi Tjahjo & Partners (KNMT) Public Accounting Firm. According to CNBCIndonesia.com, the revocation followed an audit of PT Asuransi Adisarana Wanaartha's (WAL) annual financial statements for 2014–2019. The audit failed to identify financial statement manipulation, particularly the misreporting of high-risk saving plan products. As a result, Nurdiyaman and Hendrawan were barred from providing financial sector services as of February 2023, and KNMT was prohibited from accepting new engagements. These incidents highlight conflicts of interest between auditors, clients, and firms (Mayasari & Trisnaningsih, 2023).

A key factor contributing to dysfunctional behavior is the high demand for audit quality, which can create job stress (Sipayung et al., 2021). Job stress arises when there is an imbalance between job demands and one's ability to meet them, potentially leading to dysfunctional behavior (Pratiwi et al., 2017). Moderate stress may motivate auditors to improve audit quality, but excessive stress can negatively impact performance, leading to reduced productivity, ineffective communication, increased absenteeism, and even aggression (N.W.A. Puspita et al., 2023).

Research by Puspita et al. (2023), Wulandari et al. (2022), and Sipayung et al. (2021) confirms a positive relationship between job stress and dysfunctional auditor behavior. Conversely, Anggraini (2018) found that senior auditors with over three years of experience are better at managing work pressure, reducing the likelihood of such behavior. Another factor is job dissatisfaction, such as inadequate compensation, limited career development, or lack of teamwork, which may lead to turnover intention (Fathmaningrum & Majid, 2022).

Turnover intention refers to the desire to leave an organization permanently (Medina & Challen, 2019). While turnover can bring fresh talent, excessive turnover may increase recruitment, selection, and training costs (Herliza & Setiawan, 2019). Research shows that high turnover intention correlates with increased dysfunctional behavior, as dissatisfied auditors may disregard regulations (Setiawan & Fitri, 2020). However, some studies indicate that auditors with strong professional ideals may still adhere to audit standards despite intending to leave (Kurniawan, 2020).

This study incorporates locus of control as a moderating variable to explore how internal or external control beliefs influence the relationship between job stress, turnover intention, and dysfunctional behavior. Auditors with an internal locus of control believe that success depends on their efforts, fostering motivation and responsibility (Sipayung et al., 2021). Conversely, those with an external locus of control attribute outcomes to external factors, such as fate or luck, making them more prone to dysfunctional behavior.

Research by Rahmawati & Halmawati (2020) and others suggests that an internal locus of control negatively correlates with dysfunctional behavior, while an external locus positively correlates. Furthermore, auditors with an internal locus may better manage job stress, enhancing performance and reducing deviant behavior (Anggraini, 2018). External locus auditors, however, may view stress as beyond their control, increasing the risk of dysfunction (Sipayung et al., 2021).

Lastly, the Attitude Change Theory, introduced by Carl Hovland, explains how job stress and turnover intention can alter attitudes and behaviors, leading to dysfunctional conduct (Octaviany et al., 2020). Locus of control helps clarify the extent to which individuals feel capable of managing these pressures (Anggraini & P Nafasati, 2018).

LITERATURE REVIEW

Attitude Change Theory

In this study, the researcher utilizes Attitude Change Theory as the grand theory. This theory, first introduced by Carl Hovland in the 1950s, is one of the recommended theories for predicting attitudes and behaviors. It explains the process of attitude formation, how attitudes can change through communication, and how these attitudes influence an individual's actions or behavior (Rohman, 2019). The theory posits that individuals experience discomfort when faced with new or contradictory information. To reduce this discomfort, they engage in three selective processes: selective information acceptance, selective recall, and selective perception. Auditors often encounter uncomfortable situations, such as receiving unfavorable information or facing uncooperative audiences. Despite these challenges, auditors are expected to maintain professionalism and adhere to auditing standards (Octaviany et al., 2020).

According to Fatimah (2012), Attitude Change Theory comprises several underlying theories, such as Dissonance Theory and Functional Theory. Dissonance Theory states that inconsistencies motivate individuals to eliminate or reduce the inconsistencies. For auditors, inconsistencies may arise when job demands conflict with limited resources, such as high workloads. Auditors may attempt to eliminate these inconsistencies by prioritizing tasks and ignoring less important matters. Meanwhile, Functional Theory suggests that attitudes serve to fulfill individual needs. In certain cases, auditors may even engage in deviant behaviors to meet the need for alignment with job demands. Therefore, attitudes can change and be shaped by conditions that influence beliefs through communication processes, which in turn affect behaviors and attitudes (Fitriyah & Dewi, 2018).

Both theories can help explain behaviors that may compromise audit quality. For instance, when auditors face inconsistencies between high work pressure and limited resources, Dissonance Theory suggests they may resolve these inconsistencies by prioritizing tasks and disregarding less critical matters, potentially leading to deviant behaviors such as skipping audit procedures or making procedural errors. According to Functional Theory, auditors may take any action—including deviant behaviors—to meet their needs, which could ultimately degrade audit quality (Rahmawati & Halmawati, 2020).

Dysfunctional Auditor Behavior

According to Maharani & Nasikin (2021), dysfunctional auditor behavior refers to the manipulation of audit procedures for personal gain. Dysfunctional auditor behavior involves actions that may directly or indirectly reduce audit quality. This behavior can lead to a trust crisis among users of audit reports (Pratiwi et al., 2017). Wahyudi (2013) noted that dysfunctional audit behavior could affect a public accounting firm's ability to generate revenue, maintain professional work quality, and accurately evaluate employee performance.

Job Stress

Stress is a state of tension that affects an individual's emotions, mindset, and physical condition. If not properly managed, stress can hinder positive interactions with the environment, both at work and in other settings (Smith & Emerson, 2017). According to Puspita et al. (2023), job stress arises when individuals face excessive workloads and significant time pressures, such as strict deadlines. Panjaitan et al. (2023) stated that job stress is a negative reaction experienced by auditors when facing excessive demands, obstacles, or opportunities that exceed normal limits.

Turnover Intention

Mayang (2022) defined turnover intention as the desire of an individual to leave an organization and seek better job opportunities elsewhere. Turnover intention is a common phenomenon in workplaces and typically has more negative than positive impacts on companies. High turnover rates can lead to increased costs, time investments, and the loss of employee competencies. Companies with lower turnover rates are generally considered more effective. High turnover intention indicates organizational inefficiency, reduced productivity, and potential harm to the company due to the loss of experienced employees and the need to train new hires (Salimah, 2021).

Auditor turnover is a common phenomenon in public accounting firms. Most auditor turnovers negatively affect organizations due to the costs incurred and the loss of highly skilled employees (Mayang, 2022). Factors contributing to turnover intention include job dissatisfaction related to salary, career development, or teamwork issues. Turnover intention can also be caused by organizational or professional conflicts. Auditors who intend to leave an organization may exhibit behaviors such as reduced motivation, increased absenteeism, or rule violations (Wibowo, 2015). Auditors with high turnover intention may become indifferent to their work, completing tasks quickly but deviating from established audit procedures. Such auditors may not fear detection of fraud because they have already decided to leave their jobs (Kurniawan, 2020).

Locus of Control

Locus of control is a personality concept introduced by Julian B. Rotter in 1966, which explains that individuals have varying degrees of control over events in their lives (Amaral & Wulandari, 2023). According to Triono (2020), locus of control reflects an individual's level of belief in the factors that influence their successes or failures. It classifies individuals as having either an internal or external locus of control. According to attitude and behavior theories, locus of control—whether internal or external—reflects the extent to which individuals believe that the outcomes of their actions are influenced by their behavior or personal characteristics.

METHODS

This study employs a quantitative associative approach by conducting a survey through questionnaire distribution. According to Sugiyono (2016), the quantitative approach is a research method used to study a specific population or sample, with data collection carried out using research instruments and data analysis performed quantitatively or statistically. The primary objective is to obtain the percentage of respondents' responses to the questions posed. Meanwhile, the associative method refers to research aimed at determining the relationship between two or more variables.

This study utilizes primary data-based research, involving direct field surveys. The survey method is implemented by distributing research questionnaires to pre-determined respondents. The questionnaires are distributed in both paper form and via Google Forms links to facilitate the dissemination process for the researcher

RESULTS

Table 1 Outer Loading Test Results Work Stress Variable (X1)

Item Code	Outer Loading Value	Outer Loading Standard Value	Description
SK1	0,744	>0,7	VALID
SK2	0,739	>0,7	VALID
SK3	0,745	>0,7	VALID
SK4	0,911	>0,7	VALID
SK5	0,887	>0,7	VALID
SK6	0,851	>0,7	VALID

Source: Data Processed, 2025

Table 1 above shows that the outer loading value of each indicator is greater than 0.7. So each indicator of the Work Stress variable (X1) is declared valid.

Table 2 Outer Loading Test Results Turnover Intention Variable (X2)

Item Code	Outer Loading Value	Outer Loading Standard Value	Description
T11	0,932	>0,7	VALID
T12	0,929	>0,7	VALID
T13	0,935	>0,7	VALID
T14	0,917	>0,7	VALID
T15	0,881	>0,7	VALID
T16	0,910	>0,7	VALID

Source: Data Processed, 2025

Table 2 above shows that the outer loading value of each indicator is greater than 0.7. So each indicator of the Turnover Intention (X2) variable is declared valid.

Table 3 Outer Loading Test Results Dysfunctional Behavior Variable Auditor (Y)

Item Code	Outer Loading Value	Outer Loading Standard Value	Description
PDA1	0,786	>0,7	VALID
PDA2	0,828	>0,7	VALID
PDA3	0,826	>0,7	VALID
PDA4	0,844	>0,7	VALID
PDA5	0,831	>0,7	VALID
PDA6	0,859	>0,7	VALID

Source: Data Processed, 2025

Table 3. above shows that the outer loading value of each indicator is greater than 0.7. So each indicator of the Auditor Dysfunctional Behavior variable (Y) is declared valid.

Table 4 Outer Loading Test Results Locus of Control Variable (Z)

Item Code	Outer Loading Value	Outer Loading Standard Value	Description
LOC1	0,734	>0,7	VALID
LOC2	0,721	>0,7	VALID
LOC3	0,721	>0,7	VALID
LOC4	0,846	>0,7	VALID
LOC5	0,889	>0,7	VALID
LOC6	0,872	>0,7	VALID

Source: Data Processed, 2025

Table 4 above shows that the outer loading value of each indicator is greater than 0.7. So each indicator of the Locus of Control (Z) variable is declared valid. The validity test can also be seen through the Average Variance Extracted (AVE), each variable is said to be valid, if the Average Variance Extracted (AVE) value is > 0.5 .

The following is the Validity Test with Average Variance Extracted (AVE):

Table 5 Test Results Average Variance Extracted (AVE)

Variables	Average Variance Extracted (AVE)
Auditor Dysfunctional Behavior	0,688
Locus of Control	0,641
Job Stress	0,666
Turnover Intention	0,842

Source: Data Processed, 2025

Table 6. Cross Loading Test Results

	LOC	PDA	SK	TI	LOC x SK	LOC x TI
LOC1	0,734	0,182	0,294	0,359	0,201	-0,149
LOC2	0,721	0,181	0,302	0,328	0,189	-0,127
LOC3	0,721	0,181	0,302	0,328	0,189	-0,127
LOC4	0,846	0,408	0,351	0,381	0,210	0,086
LOC5	0,889	0,482	0,243	0,566	0,241	0,021
LOC6	0,872	0,468	0,217	0,664	0,265	0,013
PDA1	0,301	0,786	0,503	0,323	0,132	0,357
PDA2	0,385	0,828	0,402	0,414	0,261	0,240
PDA3	0,456	0,826	0,435	0,516	-0,061	0,347
PDA4	0,221	0,844	0,502	0,323	0,123	0,251
PDA5	0,480	0,831	0,329	0,416	0,060	0,355
PDA6	0,399	0,859	0,408	0,424	0,036	0,457
SK1	0,181	0,320	0,744	0,316	0,137	0,173
SK2	0,111	0,285	0,739	0,249	0,206	0,276
SK3	0,250	0,309	0,745	0,247	0,119	0,092
SK4	0,320	0,492	0,911	0,205	0,117	0,288
SK5	0,304	0,463	0,887	0,185	0,093	0,330
SK6	0,369	0,552	0,851	0,406	0,148	0,250
TI1	0,617	0,441	0,268	0,932	0,326	-0,017
TI2	0,469	0,451	0,361	0,929	0,186	0,045

TI3	0,603	0,493	0,282	0,935	0,267	0,021
TI4	0,576	0,445	0,326	0,917	0,229	0,029
TI5	0,429	0,349	0,259	0,881	0,171	0,012
TI6	0,508	0,491	0,306	0,910	0,136	0,025
LOC x SK	0,273	0,106	0,160	0,239	1,000	0,010
LOC x TI	-0,014	0,405	0,296	0,022	0,010	1,000

Source: Data Processed, 2025

Based on table 6, it can be seen that the cross loading value of each indicator of each latent variable has a value greater than the other cross loading values when associated with other latent variables. So it can be concluded that each latent variable in this study has a good Discriminant Validity value due to the correlation value of the indicators to other constructs. A high Discriminant Validity value indicates that a construct is unique and able to explain the measured phenomenon.

Table 7 Cronbach's Alpha and Composite Reliability Results

Variables	Cronbach's Alpha	Composite Reliability	Standard Value	Description
Auditor Dysfunctional Behavior	0,909	0,911	>0,7	Reliabel
Locus of Control	0,906	0,960	>0,7	Reliabel
Job Stress	0,903	0,935	>0,7	Reliabel
Turnover Intention	0,962	0,968	>0,7	Reliabel

Source: Data Processed, 2025

Based on table 7 above, it can be concluded that the Auditor Dysfunctional Behavior, Locus of Control, Job Stress, and Turnover Intention variables are said to be reliable because they have a Cronbach's Alpha and Composite Reliability value > 0.7.

Table 8. Path Coefficient Results

Variables	Path Coefficient
Job Stress → Auditor Dysfunctional Behavior	0,267
Turnover Intention → Auditor Dysfunctional Behavior	0,280
Locus Of Control → Auditor Dysfunctional Behavior	0,224
Locus Of Control x Job Stress → Auditor Dysfunctional Behavior	-0,067
Locus Of Control x Turnover Intention → Auditor Dysfunctional Behavior	0,389

Source: Data Processed, 2025

Table 8 shows the results of the Path Coefficient between the Work Stress variable on Auditor Dysfunctional Behavior of 0.267 (positive effect), the Turnover Intention variable on Auditor Dysfunctional Behavior of 0.280 (positive effect), the Locus Of Control variable on Auditor Dysfunctional Behavior of 0, 224 (positive effect), the Work Stress variable on Auditor

Dysfunctional Behavior with Locus Of Control as a moderator of -0.067 (negative effect), and the Turnover Intention variable on Auditor Dysfunctional Behavior with Locus Of Control as a moderator of 0.389 (positive effect).

Coefficient of Determination or R Square (R²)

Table 9 Results of R Square (R²)

Variable	R Square	Adjusted R Square
Auditor Dysfunctional Behavior	0,501	0,475

Source: Data Processed, 2025

Testing the coefficient of determination or R Square (R²) in this study aims to determine the magnitude of the overall influence of the independent variables used on the dependent variable. Based on table 9, it can be seen that the R-Square value is 0.501. These results indicate that 50.1% (0.501 x 100%) of the Auditor Dysfunctional Behavior variable is influenced by the Work Stress and Turnover Intention variables. Meanwhile, 49.9% (100% - 50.1%) is influenced by other factors outside the study.

Table 10 Hypothesis Test Results

Variables	Original Sample (O)	Sample Mean (M)	Standar Deviation (STDEV)	T Statistik (O/STDEV)	P Values
Job Stress → Auditor Dysfunctional Behavior	0,267	0,262	0,098	2,713	0,003
Turnover Intention → Auditor Dysfunctional Behavior	0,280	0,291	0,097	2,878	0,002
Locus of Control → Auditor Dysfunctional Behavior	0,224	0,231	0,109	2,063	0,020
Locus of Control x Job Stress → Auditor Dysfunctional Behavior	-0,067	-0,060	0,093	0,717	0,237
Locus of Control x Turnover Intention → Auditor Dysfunctional Behavior	0,389	0,377	0,115	3,385	0,000

Source: Data Processed, 2025

Based on table 10 in PLS, statistical testing of each hypothesized relationship is carried out using simulation. In this case, the bootstrap method is carried out on the sample. Bootstrap testing is also intended to minimize the problem of abnormalities in research data. The results of testing with bootstrapping from PLS analysis are as follows:

- The results of hypothesis testing show that the Work Stress variable on the Auditor Dysfunctional Behavior variable produces a T Statistical value of 2.713 > 1.66 and a p-value of 0.003 < 0.05, so it can be concluded that the hypothesis is accepted. So it can be said that Job Stress has a significant effect on Auditor Dysfunctional Behavior.
- The results of hypothesis testing show that the Turnover Intention variable on the Auditor Dysfunctional Behavior variable produces a T Statistical value of 2.878 > 1.66 and a p-value of 0.002 < 0.05, it can be concluded that the hypothesis is accepted. So it can be said that Turnover Intention has a significant effect on Auditor Dysfunctional Behavior.

- c. The results of hypothesis testing show that the Locus of Control variable on the Auditor Dysfunctional Behavior variable produces a T Statistical value of $2.063 > 1.66$ and a p-value of $0.020 < 0.05$, so it can be concluded that the hypothesis is accepted. So it can be said that Locus of Control has a significant effect on Auditor Dysfunctional Behavior.
- d. The results of hypothesis testing show that the Locus of Control variable moderates the Job Stress variable on the Auditor Dysfunctional Behavior variable resulting in a T Statistic value of $0.717 < 1.66$ and a p-value of $0.237 > 0.05$, it can be concluded that the hypothesis is rejected. So it can be said that Locus of Control is unable to moderate the effect of Job Stress on Auditor Dysfunctional Behavior.
- e. The results of hypothesis testing show that the Locus of Control variable moderates the Turnover Intention variable on the Auditor Dysfunctional Behavior variable resulting in a T Statistic value of $3.385 > 1.66$ and a p-value of $0.000 < 0.05$, it can be concluded that the hypothesis is accepted. So it can be said that Locus of Control is able to moderate the effect of Turnover Intention on Auditor Dysfunctional Behavior.

DISCUSSION

The Effect of Work Stress on Dysfunctional Behavior of Auditors

This study concludes that work stress has a significant positive effect on the dysfunctional behavior of auditors. This is based on a path coefficient of 0.267 (positive effect), a T-statistic of 2.713, which is greater than 1.66, and a p-value of 0.003, which is less than 0.05. Therefore, it can be inferred that H_0 is rejected and H_a is accepted, indicating that work stress significantly influences dysfunctional auditor behavior.

Auditors in various Public Accounting Firms (PAFs) generally face work stress due to factors such as excessive workload, unpleasant colleagues, demands from superiors, pressure to avoid errors, or completing tasks within tight deadlines. These demands drive auditors to work harder and faster, ultimately increasing their stress levels. According to the Functional Theory of Attitude Change, individual attitudes are formed to fulfill specific needs. An auditor may engage in deviant behavior to meet the demands placed upon them (Anggraini & P. Nafasati, 2018). These findings align with studies by N.W.A. Puspita et al. (2023), Wulandari et al. (2022), and Sipayung et al. (2021).

The Effect of Turnover Intention on Dysfunctional Behavior of Auditors

This study indicates that turnover intention has a significant positive effect on the dysfunctional behavior of auditors. The findings are based on a path coefficient of 0.280 (positive effect), a T-statistic of 2.878 (greater than 1.66), and a p-value of 0.002 (less than 0.05). Thus, H_0 is rejected and H_a is accepted, confirming that turnover intention significantly influences dysfunctional auditor behavior.

In relation to Dissonance Theory in the Theory of Attitude Change, auditors experiencing dissatisfaction or dissonance between job demands and pressure are inclined to reduce this dissonance. Job dissatisfaction, such as inadequate compensation, limited career advancement, or poor teamwork, may lead to the intention to leave the organization. Auditors with turnover intentions may act according to their desires without fear of organizational consequences. Therefore, auditors intending to leave for better job opportunities are more likely to engage in dysfunctional audit behavior (Sambara et al., 2020). These findings are consistent with studies by Azzahra et al. (2023), Amaral & Wulandari (2023), and Widhiaswari et al. (2021).

The Effect of Locus of Control on Dysfunctional Behavior of Auditors

The study reveals that locus of control has a significant positive effect on dysfunctional behavior of auditors. This is evidenced by a path coefficient of 0.224 (positive effect), a T-statistic

of 2.063 (greater than 1.66), and a p-value of 0.020 (less than 0.05). Thus, H_0 is rejected and H_a is accepted, indicating that locus of control significantly influences dysfunctional behavior.

According to the Theory of Attitude Change, an auditor's dysfunctional behavior is influenced by their personal characteristics, including internal and external locus of control. Auditors with an external locus of control tend to rely on luck in determining work outcomes. They prefer stable, routine tasks and require supervision. When they feel incapable of meeting job demands, they are more likely to exhibit dysfunctional audit behavior to maintain their position (Medina & Challen, 2019). These results are in line with studies by Amaral & Wulandari (2023) and Triono (2020).

Locus of Control Moderating the Effect of Work Stress on Dysfunctional Behavior of Auditors

The study shows that locus of control does not moderate the effect of work stress on dysfunctional behavior. The path coefficient is -0.067 (negative effect), the T-statistic is 0.717 (less than 1.66), and the p-value is 0.237 (greater than 0.05). Thus, locus of control acts as a predictor variable that directly influences the model. Therefore, H_0 is accepted and H_a is rejected, indicating that locus of control does not moderate the effect of work stress on dysfunctional auditor behavior.

In accordance with the Theory of Attitude Change, auditors with an internal locus of control tend to perform better because they have high confidence in their abilities. These auditors enjoy challenges, and work pressure from superiors does not easily lead to stress. This self-confidence enhances job satisfaction, which can improve performance and reduce dysfunctional audit behavior (Anggraini & P. Nafasati, 2018). These results align with studies by Anggraini & P. Nafasati (2018), A.E.P. Puspita et al. (2017), and Rustiarini (2014).

Locus of Control Moderating the Effect of Turnover Intention on Dysfunctional Behavior of Auditors

This study finds that locus of control moderates the effect of turnover intention on dysfunctional behavior of auditors. The path coefficient is 0.389 (positive effect), the T-statistic is 3.385 (greater than 1.66), and the p-value is 0.000 (less than 0.05). Thus, H_0 is rejected and H_a is accepted, suggesting that locus of control moderates the relationship between turnover intention and dysfunctional behavior.

According to the Theory of Attitude Change, turnover intention can be measured by an individual's internal and external control behaviors. Auditors with an external locus of control are less motivated to maintain work quality, especially if they plan to leave. When facing failures, they may attribute it to fate and avoid resolving the issue, believing that their efforts will not change the outcome. Therefore, locus of control moderates the effect of turnover intention on dysfunctional behavior, as both factors contribute to declining audit quality and increased ethical violations (Sipayung et al., 2021). These findings align with studies by Sipayung et al. (2021).

CONCLUSION

This study aims to examine the effect of work stress and turnover intention on the dysfunctional behavior of auditors, with locus of control as a moderating variable. Based on the results of the PLS analysis conducted using SmartPLS 4.1 software and a sample of 100 respondents, the following conclusions were obtained:

1. Work stress has a positive and significant effect on the dysfunctional behavior of auditors.
2. Turnover intention has a positive and significant effect on the dysfunctional behavior of auditors.
3. Locus of control has a positive and significant effect on the dysfunctional behavior of auditors.

4. Locus of control does not moderate the effect of work stress on the dysfunctional behavior of auditors.
5. Locus of control moderates the effect of turnover intention on the dysfunctional behavior of auditors.

LIMITATION

This study was conducted in accordance with scientific procedures and applicable regulations. However, it has several limitations, including:

1. The research sample did not cover all Public Accounting Firms (PAFs) in the South Jakarta area due to communication constraints, which resulted in many firms being unable to accept the questionnaire.
2. The distribution and collection of questionnaires coincided with the end of the audit season or peak season, which required a longer time frame.
3. This study used primary data obtained through questionnaire distribution, which may lead to differences in perception between researchers and respondents because they were unable to clarify the statements directly.

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