
The Mediating Effect of the Intention to Quit as the Impact of Locus of Control on Dysfunctional Audit Behavior

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ABSTRACT: Auditing is an essential process in maintaining accountability and transparency within an organization. However, some dysfunctional audit behaviors can threaten audit integrity and cause significant losses to the company. This study aims to prove whether or not the intention to quit can mediate the indirect effect between locus of control on auditor acceptance of dysfunctional audit behavior, especially in all Public Accounting Firms in East Java Region. This is a quantitative causality research, and the data source in this study are generated from the primary data. The data are obtained from the respondents' answers to questionnaires given to all auditors who work at public accounting firms in East Java region. The 11 items-questionnaire was distributed via Google form. The results indicated that locus of control has a positive effect on auditors' acceptance of dysfunctional audit behavior, intention to quit has a positive effect on auditors' acceptance of dysfunctional audit behaviors, and locus of control has a positive effect on the intention to quit. Finally, the intention to quit is able to mediate the indirect effect of locus of control on auditors' acceptance of dysfunctional audit behaviors.

Keywords: Intention to Quit, Locus of Control, Dysfunctional Audit Behavior



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INTRODUCTION

Financial records are an extremely important aspect in a business. These serve as a summary of information concerning the monetary problems of a business, which can be utilized as a manner for choice creating. Audit, in relation to financial records is an important process in maintaining accountability and transparency within an organization. However, some dysfunctional audit behaviors can threaten audit integrity and cause significant losses to the company. One factor known to have an effect on dysfunctional audit behavior is employee locus of control. According to (Nehme, 2022; Sulistiyo, 2018), locus of control can be treated as a manner for choice creating, from which the info included in the monetary declarations exist in 2 qualities,

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specifically appropriate as well as dependable, and each type of qualities are extremely challenging in determining the choices. To evaluate the significance as well as the dependability of a monetary record, a 3rd party referred to as an outside auditor, has to carry out an evaluation of the monetary declarations. Community relying on the investigation outcomes provided by community accounting professionals needs auditors to take note on the high top premium of the resulting audits ([Anugerah, Anita, Sari, et al., 2016](#); [Fiolleau, 2018](#); [Yustina & Sutarsa, 2020](#)). Nevertheless, the limited competitors as well as the enhanced need for monetary declaration audits, become the issues in the community in regards to the failure of auditors to satisfy the high top premium with the audit results.

Inefficient Investigation Habits is actually the habits of auditors throughout the investigation procedure since there's a mismatch between the established and the executed investigation courses. Simply put, inefficient investigation habits refers to an activity that deviates from developed requirements ([Anita et al., 2018](#)). Inefficient investigation habits is actually performed by auditors throughout the application of the investigation course. The investigation course itself is a compilation of investigation treatments that should be actually performed throughout the prevailing procedures. In accordance with ([Abdillah, 2018](#); [Balasingam, 2019](#); [Johari, 2022](#)) it is stated that inefficient investigation habits that occur can easily decrease an investigation of high top premium directly or indirectly. Furthermore, these will risk towards fair investigation of high top premium since the investigation is proven to be inept as well as inadequate, a result from auditors' inappropriate manners on the problem viewpoint ([Christine, 2019](#)).

There is a possibility that the auditor will issue a wrong investigation pattern, in other words, the auditor performs Dysfunctional Audit Behavior in implementing the audit activity. Clearly, one of the causes of audit failures is that the auditor does not apply or carry out all audit procedures carefully and thoroughly or unable to evaluate audit evidence in accordance with the audit standards ([Aida, 2021](#); [Moradi et al., 2019](#)). Existing matters about dysfunctional audit behavior shown by auditors have attracted great attention from researchers in accounting such as ([Anita et al., 2018](#); [Janie, 2019](#); [Mardi et al., 2022](#)). Locus of command is actually a representation of an individual's propensity towards thinking management, the condition that reflects a lifestyle (interior) or presumably one that originates from various other points, for instance the energy of others, which is actually an outside element ([Nadi, 2020](#)). In his study ([Galvin et al., 2018](#)) discovered that the external locus of control has a tendency to be associated with the decreasing habits in investigating high top premium compared to the internal locus of command. This implies that in fact, people own an external locus of control if they wish to fulfil their desires, through either scamming or controlling. In relation to the external circumstances, the inability to cope with the external locus of control can be minimized through the reinforcement of internal locus of control ([Masriah & Yoni, 2020](#)). Controlling or scamming refers to efficient and inefficient habits accordingly. This habits is actually performed by auditors towards controlling the investigation procedure so as to accomplish the efficiency of private audit ([Masriah & Yoni, 2020](#)). When efficiency is hard to accomplish, auditors can choose not to perform their task.

In the case of not being able to conduct efficient investigation, an auditor may choose not to continue the auditing work. ([Putri et al., 2020](#)) emphasized that in certain conditions when

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auditors consider that preventing inefficient investigation from occurring help minimize the feeling of being worried. Once the feeling is spotted, the auditor will certainly choose to leave the business behind. From what occurs, it can be argued that an auditor who prefers to stop the investigation most probably because the work of investigating is inefficient ([Putu, 2020](#)).

Studies on auditors' inefficient work habits have been conducted by a number of researchers, among others are ([Anita et al., 2018](#); [Anugerah et al., 2019](#); [Habibi et al., 2022](#); [Nadi, 2020](#); [Nugraha et al., 2021](#); [Paino, 2019](#); [Prabangkara, 2021](#); [Syam, 2020](#); [Wetmiller, 2022](#); [Yulianti, 2022](#)). They claimed that the inefficiency in the auditors' work habits when performing investigation activities are impacted from locus of control and the intention to quit work.

Nevertheless, the majority of the researches associated with locus of command, the intention to quit and the inefficient investigation habits are still carried out separately, therefore it still faces a challenge so as to find out a wider perspectives regarding the issues.

In comparison to the previous studies, this research is intended to investigate whether or not the locus of control influences the intention to quit and the inefficiency in the auditors' investigating habits. In addition, this study further explains the possibility of minimizing the indirect effects of locus of control towards the inefficiency of investigation work habits, particularly in the eastern part of Java, Indonesia. Since similar studies are still limited, thus, it is expected that the research results can enrich the literature for people residing in East Java, specifically concerning the discussion about the locus of control, the intention to quit, as well as the dysfunctional audit behaviors.

Locus of control and Dysfunctional Audit Behavior

A number of studies have investigated that individuals with an external locus of control have a strong correlation to use fraud or manipulation to achieve personal goals ([Anugerah, Anita, Nelly Sari, et al., 2016](#)). This indicates that auditors who have an external locus of control tend to engage in deviant acts, known as dysfunctional audit behavior and will allow such conducts, whereas those with an internal locus of control will not tolerate these typical dysfunctional behaviors ([Emmanuel Chijioke et al., 2021](#)).

Furthermore, ([Galvin et al., 2018](#)) stated that auditors having an internal locus of control take into consideration whether or not certain behaviors are right or wrong. They also tend to accept the consequences of whatever occurs. On the other hands, auditors with an external locus of control believe that a failure or a success is not the impact of improper behavior, thus there is a little possibility that they will realize it. Dysfunctional behaviors are in fact violate the ethics valued by noble professionals. Hence, auditors with an internal locus of control is prone to maintain their integrity. Furthermore, studies by ([Anugerah, Anita, Nelly Sari, et al., 2016](#); [Nadi, 2020](#); [Sunyoto, 2019](#)) revealed that dysfunctional audit behaviors and an external locus of control are inter-related. Auditors with external locus of control tend to show improper behavior and perform their work inefficiently. Based on the description, the first hypothesis of this study is "Locus of control has a positive effect on the acceptance of dysfunctional audit behavior".

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Intention to Quit and Dysfunctional Audit Behavior

Auditors turnover or those leaving or quitting from the organization is a phenomenon that occurs particularly in public accounting firms. There are times when auditors turnover has a positive impact, however, the change will have an adverse effect on public accounting firms in terms of costs, time lost, and the opportunity to take advantage. According to [\(Nugraha et al., 2021\)](#) "Intention to quit is marked by various things related to auditors' behaviors: from an increased absenteeism, laziness at work, work rules violations, rebellious acts to superiors, and reluctance to complete the given tasks." These indications can be used as a reference to predict employee's intention to quit in a company. The auditor behavior as mentioned by [\(Nugraha et al., 2021\)](#) will have an impact on the acceptance of dysfunctional audit behavior, which is considered as deviant.

Auditors with the intention to quit might or might not realize the effects incurred from their habits. [\(Nugraha et al., 2021\)](#) argued further that auditors with dysfunctional behaviors no longer feel worried if such conducts are spotted. A number of studies have revealed that the intention to quit has a positive effect on the auditors' acceptance of dysfunctional audit behavior [\(Nehme, 2022; Nugraha et al., 2021\)](#). The results of this study indicate that the stronger the desire an auditor has to leave his job, the higher the tendency is to accept dysfunctional audit behavior. On the other hands, the stronger the desire of an auditor to keep the job, the higher the tendency to not accept dysfunctional audit behavior. Based on what has been described, the second hypothesis of this study is as follows:

"The intention to quit has a positive effect on the acceptance of dysfunctional audit behavior".

Locus of Control and the Intention to Quit

Researches conducted by [\(Anugerah, Anita, Sari, et al., 2016\)](#) show a considerable effect between the internal locus of command and the intention to quit. People with an internal locus of control are less likely to quit their job, if compared to people with a dominant external locus of control. Locus of control can be defined as a psychological concept that refers to how strongly people believe they have control over the situations and experiences that affect their lives. [\(Habibi et al., 2022\)](#) emphasized that at work, people with external locus of control fail to show specialized skills necessary to complete the tasks, quit easily and blame others when situations are not favorable. On the contrary, those with internal locus of control own the following characteristics: the ability to take control in times of hardship and difficulties, the willingness to resolve any dispute proportionally, and the perseverance to remain consistent on the given tasks.

As mentioned earlier, auditors who have an internal locus of control tend to have the capability to resolve conflicts with superiors at work. In addition, they will be more self-introspective since they believe that the conflict can be resolved properly without having to blame others. Simply put, to ensure whether or not people have an internal locus of control is when they are in the midst of dispute and how they can handle the disputes. Reversely, people with an external locus

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of control will have the tendency to criticize others or even their superiors. Other researches about locus of control and the intention to quit were also conducted by ([Anugerah, Anita, Nelly Sari, et al., 2016](#); [Habibi et al., 2022](#)) who discovered that there's a considerable effect between the two variables.

The outcomes of the study by Anugerah, Anita, Sari, et al is actually (2016) discovered that external locus of control has an impact on the intention to quit. This suggests that auditors with an external locus of control tend to show a stronger desire to quit, while auditors who have an internal locus of control help lower the intention to quit. More specifically, the external locus of control detected in an auditor demonstrates a higher level in showing the desire to quit (intention to quit) or look for other job alternatives. Based on the explanation of locus of control both internal and external, the hypothesis can be formulated as "Locus of control has a positive effect on the intention to quit".

The Mediating Role of Intention to Quit and Locus of Control with the Dysfunctional Audit Behavior

In fact, the external locus of control has a favorable impact on turnover or even on the intention to quit ([Masriah & Yoni, 2020](#)). This suggests that auditors showing an external locus of control incline to have a stronger desire to quit, whereas auditors with an internal locus of control have the tendency to help reduce turnover. More specifically, the ones with the external locus of control will show a stronger desire to quit work (intention to quit) or to look for alternative employment.

Research study that links locus of control along with the approval of the inefficient investigation habits as well as the intention to quit as a mediating variable is conducted by ([Anita et al., 2018](#)). The study discovered that there's a considerable effects between the locus of control on the approval regarding the inefficient investigation habits and the intention to quit as an adjusted mediating variable. This suggests that people with an external locus of control show a bigger wish to leave their work, so the tendency to accept dysfunctional audit behavior is higher. Conversely, individuals who have an internal locus of control shows no desire to leave work, so the tendency to accept dysfunctional audit behavior is lower. Based on the analyses, the fourth hypothesis of this study is "Locus of control affects the acceptance of dysfunctional audit behavior through the intention to quit".

METHOD

This study implements a causality quantitative method. The information resource within this particular testing originates from the major information generated from respondents' responses to questionnaires distributed to all of auditors that operate at community bookkeeping companies in the Eastern Java area. The questionnaire utilizes Google.com along with an overall of 11 concern products. The Locus of control is actually determined through 2 signs

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industrialized by (Spector, 1988). The options for each question use a Likert scale with 5 points. High scores indicate individuals with external locus of control, conversely low scores show individuals with internal locus of control. On favorable question items, a score of 5 is given for Strongly Agree option and a score of 1 for Strongly Disagree option, whereas the opposite scores are for unfavorable question items.

The intention to quit within this particular testing is measured by 3 signs. It is determined by utilizing a multi-time duration method tool sustained from the previous literary works, specifically by (Aranya & Ferris, 1984). The tool utilizes a Likert scale with a 5-point range, where 1 (highly concur) and 5 (highly differ). Auditor acceptance of Dysfunctional Investigation Habits within this particular testing is determined through 3 signs of inefficient habits that can easily decrease the investigation of high top premium specifically: early sign-off, a change in investigation treatment and under reporting of investigation opportunity (Kelley & Margheim, 1990). Additionally, Inefficient Investigation Habits are determined by utilizing a survey tool encompassing 3 concerns. Option solution to the listing of concerns also utilize a Likert range utilizing 5 factors, where 5 (highly concur) as well as 1 (highly differ). A higher accumulation suggests a higher degree of approval of inefficient habits. On the other hand, a reduced accumulation demonstrates a reduced degree of approval of inefficient habits.

The data analysis in this study use structural equation modeling with a partial least square (SEM-PLS) approach through SmartPLS Version 3.8 software. SEM-PLS is a variant-based structural equation analysis (SEM) that can simultaneously evaluate the measurement model as well as the structural model. The reason for using SEM-PLS analysis is because the variables in this study are unobserved variables so that these variables are measured using some indicators. PLS analysis consists of two steps (Hair et al., 2014) where the first step is to evaluate the measurement model (outer model) and the second step is to evaluate the structural model (inner model).

RESULTS AND DISCUSSIONS

Evaluation of the measurement model

The first analysis carried out in evaluating the SEM-PLS results is to point out the measurement model (outer model) by testing the validity and reliability for each research variable. The evaluation of the outer model in this study aims to see whether the instruments used for the locus of control, dysfunctional audit behavior and intention to quit variables have a good level of precision, accuracy and consistency. Evaluation of the outer model in PLS is done through convergent validity, discriminant validity, and reliability tests.

Table 1. Outer Loading factor

Constructs	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Dysf_1 <- Dysfunctional Audit	0.835	0.834	0.026	32.517	0.000

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Dysf_2 <- Dysfunctional Audit	0.843	0.843	0.023	36.245	0.000
Dysf_3 <- Dysfunctional Audit	0.775	0.771	0.034	22.749	0.000
Int_1 <- Intention to Quit	0.824	0.823	0.028	29.169	0.000
Int_2 <- Intention to Quit	0.875	0.876	0.018	48.952	0.000
Int_3 <- Intention to Quit	0.861	0.862	0.019	44.393	0.000
Locus_1 <- Locus Of Control	0.778	0.780	0.024	32.370	0.000
Locus_2 <- Locus Of Control	0.844	0.842	0.021	40.976	0.000
Locus_3 <- Locus Of Control	0.853	0.852	0.018	48.568	0.000
Locus_4 <- Locus Of Control	0.768	0.766	0.034	22.497	0.000
Locus_5 <- Locus Of Control	0.789	0.786	0.030	26.705	0.000

The reliability items of the loading factor are shown in table 1. All values of loading factor above 0.5 indicate that the indicator is valid. In addition, the significance of reliability items or validity indicator is tested with t-statistic. The results show that all indicators have a t-statistic value > 2.0, so it can be concluded that the instrument is valid instrument.

The second measure of convergent validity is to see the value of Cronbach's alpha and its composite reliability. The results are as follows:

Table 2. Construct Reliability and validity

Constructs	Cronbach's Alpha	rho_A	Composite Reliability	AVE	R²	R Square Adjusted
Dysfunctional Audit Behavior	0.752	0.752	0.859	0.670	0.279	0.271
Intention to Quit	0.814	0.817	0.890	0.729	0.305	0.301
Locus Of Control	0.867	0.876	0.903	0.652		

Cronbach's alpha and Composite reliability values are above 0.70 which indicate a high reliability of the measuring instrument. The third check of convergent validity is to look at the AVE value. An AVE value above 0.50 is highly recommended. From the table shown, the AVE value of all constructs is above 0.50.

After the convergent validity evaluation is fulfilled, the next is an examination of discriminant validity which includes cross loading and comparing the AVE root with the correlation between constructs. The following are the results of cross loading.

Table 3. Cross loading Discriminant Validity

Indicator	Dysfunctional Audit Behavior	Intention to Quit	Locus Of Control
Dysf_1	0.835	0.363	0.386

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Dysf_2	0.843	0.364	0.404
Dysf_3	0.775	0.353	0.403
Int_1	0.344	0.824	0.455
Int_2	0.348	0.875	0.480
Int_3	0.430	0.861	0.478
Locus_1	0.456	0.547	0.778
Locus_2	0.397	0.436	0.844
Locus_3	0.410	0.457	0.853
Locus_4	0.352	0.385	0.768
Locus_5	0.314	0.358	0.789

All indicators are more closely correlated with their respective constructs than with constructs from other blocks. Another check of discriminant validity is to compare the AVE root with the correlation between constructs. The results are as follows:

Table 4. Comparison of AVE and AVE root

Constructs	AVE	Root AVE
Dysfunctional Audit Behavior	0.670	0.819
Intention to Quit	0.729	0.854
Locus Of Control	0.652	0.807

The table above is the correlation between constructs with the AVE root. The AVE root for the dysfunctional audit behavior construct is 0.819, the results show that the AVE root of the dysfunctional audit behavior construct is higher than the AVE value of 0.670. Likewise, the intention to quit and locus of control constructs have an AVE root higher than the correlation between their constructs and other constructs. This meets the requirements of good discriminant validity.

Evaluation of Structural Model

Evaluation of the structural model in this study aims to predict the causal relationship between variables that have been hypothesized. The results of the structural model evaluation in this study indicate that the first hypothesis (H₁) is statistically supported a p-value, which is smaller than 0.01 and a path coefficient of 0.350. This proves that locus of control has a positive effect on the acceptance of dysfunctional audit behavior. The results of this study are consistent with the previous researches by ([Anugerah, Anita, Nelly Sari, et al., 2016](#); [Emmanuel Chijioke et al., 2021](#); [Galvin et al., 2018](#); [Nadi, 2020](#); [Sunyoto, 2019](#)).

The second hypothesis (H₂) is statistically supported with a p-value smaller than 0.01 and a path coefficient of 0.247. This proves that intention to quit has a positive effect on the acceptance of dysfunctional audit behavior. The results of this study are consistent with the former studies conducted by ([Nehme, 2022](#); [Nugraha et al., 2021](#)). This explains that the stronger the desire of

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an auditor to leave his job, the higher the tendency to accept dysfunctional audit behavior. On the contrary, the stronger the desire of an auditor to maintain his job, the higher the tendency to not accept dysfunctional audit behavior.

The third hypothesis (H₃) is statistically supported with a p-value smaller than 0.01 and a path coefficient of 0.552. This proves that locus of control has a positive effect on the intention to quit. The results of this study are consistent with the studies by (Anugerah, Anita, Nelly Sari, et al., 2016; Habibi et al., 2022) who argue that auditors with an external locus of control are prone to have a high intention to quit, whereas auditors who have an internal locus of control tend to show a low intention to quit.

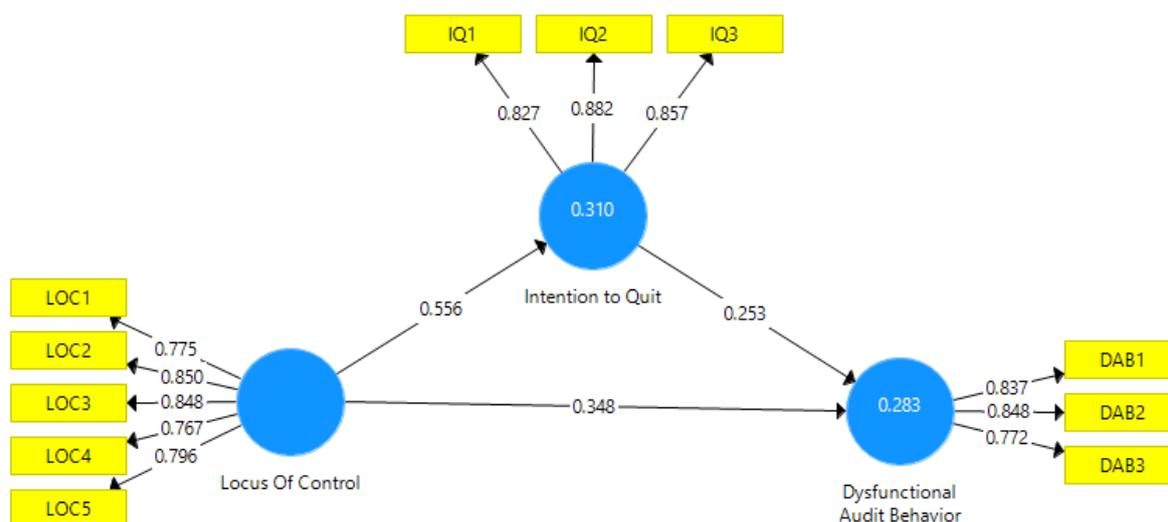


Figure 1. The relationship among research constructs

Table 5. Path coefficient

Correlation between constructs	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Intention to Quit -> Dysfunctional Audit	0.247	0.250	0.063	3.952	0.000
Locus Of Control -> Dysfunctional Audit	0.350	0.351	0.067	5.221	0.000
Locus Of Control -> Intention to Quit	0.552	0.553	0.046	12.061	0.000

The fourth hypothesis testing was carried out by utilizing the sobel test (Baron & Kenny, 1986). From the calculation of the sobel test, it was found that the t-value was 3.711. Hence, the fourth hypothesis in this study is statistically supported by a significant value at the alpha level of 1 percent or p-value <0.01 (above 2.58). This proves that locus of control affects the acceptance of dysfunctional audit behavior through the intention to quit. Individuals who have an external locus of control have a high desire to leave work, so the tendency to accept dysfunctional audit

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behavior is higher. Conversely, individuals who have an internal locus of control have a low desire to leave work, so the tendency to accept dysfunctional audit behavior is lower ([Anugerah, Anita, Sari, et al., 2016](#)).

The path coefficient of the guide impact of locus of control on auditors' approval of inefficient investigation habits without the intention to quit is mediated and the result is 0.236, considerable at the 1 per-cent alpha degree (p -value <0.01). Nevertheless, when the impact is mediated through an intention to quit, the course coefficient enhances in size up to 0.279, a considerable result at the 1 per-cent alpha degree (p -value <0.01). This concludes that the intention to quit partly mediates the indirect impact of locus of control on the auditors' approval of inefficient investigation habits. The outcomes of this particular testing are in accordance with a research result by ([Baron & Kenny, 1986](#)) which demonstrates that partial arbitration occurs when a guide impact stays considerably valid to the adjustable mediation.

This form of partial mediation indicates that the intention to quit is not the only mediating variable in the indirect effect of locus of control on auditor's acceptance of dysfunctional audit behavior, where cases of partial mediation in behavioral research are very likely to occur as in predicting human behaviors, several alternatives are to be put into account ([Baron & Kenny, 1986](#)).

To measure how big is the influence of the intention to quit variable used as a mediating variable from which the effect size (f^2) value can be calculated is with the implementation of the formula proposed by (Chin, 1998) who conveyed: the intention to quit, while the R^2 is without mediator figure is obtained from the R^2 of dysfunctional audit behavior variables, excluding the intention to quit variable as a mediating variable. The results of the calculation of R^2 with the intention to quit as a mediating variable and without the intention to quit as a mediating variable are as follows:

Constructs	R^2 (Intention to Quit as a Mediating Variable)	R^2 (Without Intention to Quit as a Mediating Variable)
dysfunctional audit behavior	0.279	0.236

$$f^2 = \frac{(R^2 \text{ with mediator} - R^2 \text{ without mediator})}{(1 - R^2 \text{ with mediator})}$$

$$f^2 = \frac{(0.279 - 0.236)}{(1 - 0.279)} = \frac{0.043}{0.721} = 0.060$$

The R^2 along with mediator number is acquired as a result of the R^2 of the inefficient investigation habits (adjusted endogenous) through the intention to quit, while the R^2 without

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mediator number is actually acquired from the R2 of the inefficient investigation habits adjusted without the intention to quit as a mediating adjustable. The computation outcomes discovered an impact dimension worth of 0.060. This concludes that the intention to quit as a mediating variable has little or even weaker impact (Chin, 1998).

CONCLUSIONS

The outcomes of hypothesis screened as well as conversation formerly explained, the writers end very initial, that locus of command has actually a favorable impact on auditor approval of inefficient investigate habits. 2nd, objective towards stop has actually a favorable impact on auditor approval of inefficient investigate habits. 3rd, locus of command has actually a favorable impact on objective towards stop. Lastly, locus of command impacts auditor approval of inefficient investigate habits with objective towards stop.

From the outcomes of the hypothesis screened as well as the final thoughts formerly explained, the writers offer the very initial recommendation that this study is actually an anticipation towards empirical proof on the evaluation of auditor's approval of inefficient investigation habits by taking a closer look at the individual qualities of auditors comprising both the locus of control and the intention to quit. Moreover, another suggestion is that the result of the study is expected to serve as an input for each Public Accounting Firm concerning the importance of understanding the personal characteristics of an auditor from which an auditor's personal characteristics can be distinguished from the other auditors through accepting or rejecting dysfunctional audit behavior.

In addition, a thorough recruitment process for prospective auditors who will be employed in a public accounting firm is strictly required, since the process will help determine which auditor-to-be has an internal locus of control and which having an external locus of control. Both Internal locus of control and external locus of control identifies whether or not an auditor is prone to have a high or low intention to quit.

As a matter of fact, the results of this study cannot be generalized widely to every company in Indonesia because it employs only respondents from East Java region. Further studies are expected to expand the scope of research so that the level of generalization becomes more accurate. Furthermore, it is suggested to add one or more variables such as variables of ethics, ideology of ethics, corporate code of ethics and work stress which are thought to affect the acceptance of dysfunctional audit behavior.

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