Professional Commitment on Dysfunctional Audit Behaviour

In audit organizations of Isfahan Public Accountancy

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Abstract
Auditing work under the economic pressure and elements under this pressure is a considerable issue that in recent years it has been payed attention more. The low profitability of audit services, has prepared a continuously constant motivation for doing a activities like consultative services, designing audit in formative systems, designing or reforming the inner controls for keeping profitability of audit institutes. For the case study of this research, 100 employees of and it institutes of Isfahan have been selected as the sample (participant) volume. Also a questionnaire with 21 questions according the tow hypotheses was used. All questionnaire close ended and 5 lechers scale. In fact the reliability of questionnaire according to chon Bach alpha is 0.82 that shows the high value of the questionnaire. for analyzing data collated from questionnaire, inscriptive and in ferm tail statistics, an spss software is wed. The results of this study after statistical data investigation show that professional commitment has opposite connection with discus eternal and it behavior with comparing the regression model investigated in this hypothesis it can be clearly seen that the effect of professional commitment variable on dysfunctional drift commitment is more than other variables.

Key words: Auditors, Quality of audit, Dysfunctional audit behavior, Professional commitment.

1. Introduction
Auditors behavior issue is so significant around the world because of the Haman need to supervision over ending and financial activities of big and small, private and state organizations. Like the past, auditors don't focus on network, their behaviors have been changed practically now a days. So the motivation to word studying the quality of audit by university students and finding the reason of auditors lack of focus and their functional and dysfunctional behaviors has increased. On the other hand, with the growth of competition in audit work, the necessity of providing services with better quality to the market is important changing the audit approach from systematic activities to an activity based on risk caused the quality and methods of doing the job being considered more than before, because if the audit professions have lower quality, their professional risk will increase. So the auditors professional act that guaranties the resistance of commercial and financial acts in away is so important. Being at risk of auditors professional act according to their behaviors can damage the national security of country. As a result the professional an improper behaviors not only for governments and big organization cause legal debt, but also cases the lose of credit for auditing companies.

Auditing professional act in professional level, in organizations in important for keeping customers right now and future. Professional responsibilities for the survival of company to present the legal debts and its tiring are necessary. Also for audit personneal the profession act for increasing the promotion and be in charge of a job is import ant right and worthy behaviors of auditors helps the big and it companies guilty and their production because the reduction of quality may be a menace for the credit fame auditor requested fee and auditing profession legitimacy.

Audit godlily includes 2 possibilities: first, audit to finds the problems of auditing system. Second to report its problems discovering the problem measures the knowledge and ability the auditor and his auditing quality. While its report is related to the auditor motives for revealing to receive the results. In fact It can be said that, the future of audit profession considerably depends on the quality of audit process so the more functional behavior the auditors show the quality will increase more, too and opposite of that is possible too. But the success of organizations and auditing institutes on so related to morale, effort and motivation of human resources. Negligence of auditors in performing the audit steps correctly can be related to the dysfunctional behaviors and
reduction of the audit quality. Dysfunctional and audit reducer of quality behaviors that caused by auditor behaviors in auditing period reduce the efficiency for collecting audit evidences. Question related to this study: Basically does professional commitment have relation with dysfunctional audit behavior?

2. History and background of research

Since based conducted researches employees’ behaviors in the organization can spring from their attitudes, thus, it seems that knowing attitudes and views is essential for organizations’ directors. It should be noted that knowing all employees’ attitudes is not so important for organizations’ directors and they also are not interested in knowing all of these attitudes. Richers has considered employees’ commitment focuses including commitment to the top management, supervisors, working group, colleagues and the organization’s customers and believe that employees can be committed to the focuses according to their goals and values adjustment differently (Shiuan C. B et al, 2003).

2.1. Becker and Billings’ view

For classifying commitment focuses, Becker and Billings are among those who are committed to the lower levels of organization such as working group and direct supervisor and have differentiated those who are mainly committed to the higher levels of organization such as senior management and totally organization. They suggested four different and separate views by combining each of these lower and higher levels. First they labeled those who less commitment to the working group and supervisors as well as senior management and organization as uncommitted. On the contrary, those who were committed to the both focuses were called committed. There are individuals in the two groups who are completely committed to their supervisor and working groups, but are not committed to the senior management and the organization who are considered as the partial (local) committed individuals that they are called general (universal) committed individuals. Becker and Billings in their study of a large organization producer of military equipments founded that employees’ attitudes were concerned with their behaviors. For example, uncommitted individuals (based on their answers to the different questions) were more interested in abandoning their jobs and were less interested in helping others. On the other hand, the committed ones were not as such. Those who were generally (universally) and partially (locally) committed were between the two groups (Greenberg & Barron, 2000).

2.2. Wallace’s view

Wallace has defined professional commitment from the viewpoint of social identity theory. This theory says that individuals classify themselves into different social ranks (including profession, group, organization, etc.) and through that explain themselves based on the membership in a particular group. In other words, they are interested in being placed in a group or bunch of the society (Mael & Ashforth, 2005).

Wallace and colleagues’ definition of professional is the same as Allen and Meyer’s. The researcher and colleagues has considered three dimensions for the professional commitment as emotional, continual and normal ad has defined professional commitment as identity feeling to a profession, the need for continual giving services in a job and high responsibility regarding it. On the other hand, professional commitment indicates a kind of cognitive and psychological identity feeling to a job. Professional commitment is belief about individual’s job and depends on the level that a job can meet one’s current needs. Individuals, who are extremely involved in a job, consider job as an important part of their personal identity. Additionally, individuals who have high dependence on their job, devote their most interests to their job (Hackett et al 2001).

2.3. Deficient auditing behavior

The findings of AICPA the supervision board indicate that deficient auditing behavior is a constant concern for the profession of auditing. Deficient auditing behavior can has an negative impact on the abilities of general accounting companies for generating income and timely and exact evaluating in the quality of professional job based on the employees’ performance. This matter will interrupt the quality of auditing in the long-term. In Malaysia, MIA and PRC stated that there are major problems in the quality of auditing and this happens when auditing is done against international standards, auditing and company standards law in 1965 and the necessity of statement from 2003 to 2006. This research provides a background for the progress of auditing researches by investigating the particular factors that lead to deficient auditing behavior with respect to the professional commitment.

The results of the study will help to a better understanding of matters from the potential impact of harmful behaviors and identifying possible ways for management in auditing companies of developing countries. The study of deficient behavior has a part in auditing and behavior literature according to the organizational aspects. The development of the recent studied, with the investigating of particular factors regarding professional commitment showed that non-commitment in working was concerned with the quality of auditing behavior. Regarding the qualitative nature of an auditor, most of visible controls in adjustments (behavior, output, input controls) have a limited application and most of distribution controls (personnel, social) are necessary. At the
level of professional commitment of auditors providing some information about the function of “control” may be effective in changing their attitudes (Otley & Pierce, 2006).

2.4. Acceptance of deficient auditing behaviors

The acceptance of deficient auditing behaviors is related to the environment that these behaviors occur. For improving our understanding from main factors of deficient auditing behaviors, developing theoretical model of internal control and the desires of transactions volume to the acceptance of deficient behaviors are used in this part. In the area of auditing, manipulating or tricking are manifested in the form of deficient auditing behavior. These behaviors mean that the auditor can manipulate in the auditing process of the individual performance evaluation matters. The result of reduction in auditing quality resulted from these actions may sacrifice the individual life in auditing environment (Donnelly et al, 2003). The internal control is used widely in behavioral researches in order to show organizational adjustments in the human behavior. Some scientists claimed that the possibility of developing general expectations will depend on the given condition on the individual behavior or the controlled behavior by external forces. It is possible that on the one hand, individuals with more control and relying on their determination have less responsibility in accepting its consequences from their rights or right and wrong things and in accepting the consequences of their behaviors and on the other hand, with the external control believe that the results are out of control (Shapeero et al, 2003).

Finally, it must be mentioned that according to the presented matters in this part, the existence of related laws for improving the efficiency of accountants and auditors is an indispensible matter so that those auditors who have professional commitment in their jobs, are more effective and basically nonprofessional and deficient behaviors are seen less from them. The sensitiveness of auditors is due to the fact that this job, with accessing confidential statistics and figure, being in contact with organizations and companies’ managers as well as with the employees of different sections has placed them in a particular position that with their mistakes in this job, irreparable loss can be incurred for the small and large organizations. Practically, the auditors’ mistakes are the ones that are irreparable and in some cases it results in economic fall in some parts of the economy of a country. Mistakes in calculations, offered statistics, personal possible hostility etc. are of the sensitive situations of the auditing profession. The research can be used by many senior directors, managers of financial sections of organizations, accountants and auditors and all the individuals who are concerned with statistics, figures and financial calculations in the different sections especially in the economic section.

2.5. Background of research

In this part it has been tried to point to the results of previous studies of scientists and foreigner researchers in relation to the professional commitment and dysfunctional audit behavior as a sample.

In the research of panel (2012) that was done for investigating the dysfunctional audit behavior in auditing institutes, It was necessary to collect information by investigating peers and sampling the financial masters. Inner and outer auditors of auditing profession. So this was done and finally panel findings revealed that dysfunctional audit behavior is a constant concern for audit profession. Negative behaviors of auditor scan have effect on general abilities of auditing companies for producing income and the quality of professional work according the evolution of exact works of employees. This study had a part in audit and behavior literature with regard to organizational aspects. Findings of this study cause the better understanding the harmful effects of dysfunctional audit behavior and method of audit study. In addition thes findings help the auditing methods, employment, teaching and making decision and minimizing the happening and accepting dysfunctional audit behavior (Meyer & hevesekowich, 2007).

In the study by piears (2003) that was done to understand the effect of time pressure on dysfunctional behavior and the effects of balancing leadership and personality of auditor inspector, the results showed that expansion of this act is done by investigating the effects of leadership methods balancing in elder auditor behavior with audit masters. These studies also show that optional supervisor is related to controlling systems that helps reduction of dysfunctional reactions. Previous studies showed that environmental elements (like time pressure, supervision method) cause dysfunctional audit behavior however, they do not show that there are personal differences between auditors that are considerably influenced by dysfunctional audit behavior (pears, 2003). In the study of Malone (2006). In American he developed a model and investigated the dysfunctional audit behavior. They investigated the relation of dysfunctional behaviors accuracy times and personal characteristics and words of auditors, quality control understanding, ways of examining, audit in statutes structure and the auditors understanding of time budget pressure and the obtained results show that the audit institutes.

Structure and auditors personal characteristics are effective in their job activities commitment and there is a meaningful relation between professional behavior and professional and organizational commitments with present structure of auditing institutes (Mowday, 2008).
3. Methodology

According to the nature of the study matter and objectives, this research is of descriptive survey types and in the research, the wanted information can be accessed through different methods that here collecting data has been for the statistical analysis of the questionnaire. Totally, this research due to the fact that present a picture of the current situation is descriptive (non-experimental) and its type is survey because it help to the conclusion of the research by the related data with the questionnaire. The statistical population of the research includes official employed auditors in Esfahan who were estimated about 100 persons that based on the Cochran formula, the sample size for the distribution of the statistical questionnaires was estimated about 80 persons with the error of 0.05 and according to it, statistical analysis was done.

The method for the measuring the validity of the research was approved by the respected professors in respect to that fact that the questionnaire was researcher-made. Cronbach’s alpha was used for examining its reliability and first the questionnaire was distributed among 30 persons then the coefficient of the Cronbach’s alpha was calculated. Since that this value is 0.7 for the variables. Thus, the respondents’ understanding from the questions was the same as each other (Table 1).

Statistical parameters used in the research are one-sample t-test, the significance of Pearson correlation coefficient test and regression analysis test. The conditions use of one-sample t-test and the significance of Pearson correlation coefficient test is the normalcy of the study variables. We become confident from the mean normalcy of the study variables’ scores using nonparametric Kolmogorov–Smirnov test.

4. Research Findings

Table 2 show the Kolmogorov-smirnov test for normality of variables. Because significant levels of alpha values in the table test the 05/0 greater, then the assumption of normality in the variables 05/0 is not rejected. Table3 show the descriptive statistics of variables.

Before examining the hypothesis of a significant research deals with the correlation between variables. Given then or mality of variables to investigate the relationship between variables can be Brrsybray correlation “coefficient” used (Table4).

As it can be seen dysfunctional audit behavior and professional commitment variables have a negative, meaningful relation. Because first , the amount of Pearson correlation coefficient between mentioned variable is negative and second the test ‘s level of significant is less than p=0.05 . So the assumption that the correlation coefficient equals to zero is rejected. It can be concluded that with increase of dysfunctional audit behavior it is expected that the amount of professional commitment he reduced or with the increase of functional audit behavior the amount of professional commitment increase too.

**Hypothesis: There is a relation between professional commitment and dysfunctional audit behaviour**

Investigating the hypothesis of dependant variable normalization one of the assumption in Regression model is a normalization of dependant variable. So it is necessary that before fitting the model, investigate at its normalization dependant variable (dysfunctional audit behavior) is normal. So for these data we can use Regression model.

The other assumption of Regression model is independence of errors (difference between real amounts and predicted ones by Regression equation). It this hypothesis is rejected and errors have correlation, the Regression can not be used. To examine the independence of errors the Dourbin-Watson statistic can be used. If it stays between 1.5 to 2.5 the null hypothesis of correlation between error is rejected and Regression model can be used (Table 5).

Accepting to the table Dourbin –Watson statistic is 2.188 that shows the errors are independent from each other and there is no correlation between them, so Regression can be used. Also the amount of coefficient in table (0.634) show that mentioned linear Regression model justifies only around 64% of all changes. In other word almost 64% of dysfunctional audit behavior variable is justified by independent variable of professional commitment.

The other hypothesis of Regression is that errors should have normal distribution with the zero mean, also variance of errors should be random. We will examine these hypotheses after fitting Regression model and observationally by using errors histogram, p.p errors and errors in front of the fitting amounts' charts . But for multiple Resursion(with several independent variables in Regression model) there is the assumption of lack of correlation between independent variables that because there is only one independent variable in this Regression model (professional commitment) there is no need to investigate it . The table shows fitting results between independent variable (professional commitment) and dependant variable (dysfunctional audit behavior), (Table6).

As the amount of p in the table (0) is less than 0.05, so the null hypothesis that says Regression model between the variables is not meaningful is rejected, so independent variable has linear relation with dependant variable.
Figure shows that Regression model errors have normal distribution with zero mean. It is worth to mention that for testing the errors to be normal, Klaromgraph-esmirnoph test can be used, too. Also figure 1 show that error variance is random, because in chart figure the data are distributed randomly (Figure 1, 2 and 3).

Table 7 shows the Regression model coefficient results examinations. In this table the unstandard coefficient of variable, is its coefficient is Regression model. By accepting the independent variable its standard coefficient, shows that amount of effect of independent variable on dependant one.

According to the table, as the amount of P for all coefficient is less than 0.05, so the hypothesis of equality of Regression coefficient and fix amount of zero is rejected and there is no need to remove them from Regression equation.

Also this table shows that fitted Regression model for the first hypothesis that is: According to the table coefficient we understand that professional commitment has a reverse relation with dysfunctional audit behavior. Also the equation shows that with one unit increase of professional commitment variable, the dysfunctional audit behavior variable will reduce to 0.842.

**Conclusions**

It is necessary follow the professional moral in organization so as the organization will not challenge the society and in the other hand with logical and rational decision making can guarantees it long term benefits what we should pay attention to about facing the professional moral concept is that professional moral includes personal moral and profession moral. But it has gone (developed) more than these two and is like a witness legal collection for organization. Identifying the element related to the dysfunctional audit behavior guarantees the survival of companies and main parts of the professional auditing. The results obtained from this study can help the auditing methods, employing effect, teaching and promotion of decision for minimizing the dysfunctional audit behavior to the professional commitment edge. It is necessary to mention that stronger control is not the only way of better promoting of auditing and encountering dysfunctional audit behavior.

Identifying elements that impel the auditor attitude toward the dysfunctional behavior, is considered as an important step in proofing the time and exact reason of dysfunctional audit behaviors. In the time of evaluating the results of this study, it is necessary to pat attention of its limitations. First, limitations caused by lack of inherent control and virtual bigotry are related to this study. Second, problems caused by omitting a uncontrollable intervening or balancing the variables. Third, this research can be used only in auditing environment. Undoubtedly, the need to preserve the audit credit as a professional act that provides reasonable social and financial benefits needs a positive attitude toward the professional care responsibility of auditors.
References


Annexure

Table (1): The test of the reliability of the variables and statistical parameters

<table>
<thead>
<tr>
<th>The study variable</th>
<th>Cronbach’s alpha</th>
</tr>
</thead>
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<tr>
<td>Effective auditing behavior</td>
<td>0.703</td>
</tr>
<tr>
<td>Professional commitment</td>
<td>0.708</td>
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Table (2): Kolmogorov Smirnov test for normality of variables.

<table>
<thead>
<tr>
<th>Variable distribution</th>
<th>P</th>
<th>z-kolmogorov</th>
<th>The maximum difference</th>
<th>Number</th>
<th>Variables under investigation</th>
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<tr>
<td></td>
<td></td>
<td>Smirnov</td>
<td>Negative</td>
<td>Positive</td>
<td>Absolute</td>
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<td>Normal</td>
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<td>1.057</td>
<td>-.099</td>
<td>.106</td>
<td>.106</td>
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<tr>
<td>Normal</td>
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<td>.928</td>
<td>-.089</td>
<td>.093</td>
<td>.093</td>
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</table>

Table (3): Descriptive statistics of variables

<table>
<thead>
<tr>
<th>SD</th>
<th>Mean</th>
<th>Maximum</th>
<th>Minimum</th>
<th>Number</th>
<th>Variables</th>
</tr>
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<tbody>
<tr>
<td>.30253</td>
<td>2/1472</td>
<td>3</td>
<td>1.43</td>
<td>100</td>
<td>Dysfunctional auditor behavior</td>
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<tr>
<td>.66949</td>
<td>3/8411</td>
<td>5</td>
<td>2.33</td>
<td>100</td>
<td>Professional commitment</td>
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Table (4): Pearson correlation test between variables

<table>
<thead>
<tr>
<th>Professional commitment</th>
<th>Dysfunctional auditor behavior</th>
<th>Pearson correlation</th>
<th>Dysfunctional auditor behavior</th>
<th>Professional commitment</th>
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<tr>
<td>-.796</td>
<td>1</td>
<td>-.796</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>0</td>
<td>----</td>
<td></td>
<td>----</td>
<td></td>
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<tr>
<td>100</td>
<td>100</td>
<td></td>
<td>100</td>
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</tr>
<tr>
<td>1</td>
<td>-.796</td>
<td></td>
<td>Professional commitment</td>
<td></td>
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<tr>
<td>----</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100</td>
<td>100</td>
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Table (5): Correlation coefficient of determination, adjusted coefficient of determination test and Durbin – Watson

<table>
<thead>
<tr>
<th>Durbin-Watson</th>
<th>Std. Error of the Estimate</th>
<th>Adjusted R Square</th>
<th>R Square</th>
<th>Regression</th>
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</thead>
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<tr>
<td>2.188</td>
<td>.18390</td>
<td>.631</td>
<td>.634</td>
<td>.796</td>
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Table (6): Regression model between variables

<table>
<thead>
<tr>
<th>Sig</th>
<th>F</th>
<th>Mean Square</th>
<th>d.f</th>
<th>Sum of Squares</th>
<th>Regression model</th>
<th>Source of variation</th>
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<td>0</td>
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<tr>
<td></td>
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<td>3.314</td>
<td>Residual</td>
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<tr>
<td></td>
<td>99</td>
<td>9.061</td>
<td></td>
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Figure (1): Regression model to determine the normal error regression model

Figure (2): to determine the normal error regression model

Figure (3): Diagram of constant error variance model
Table (7): Coefficients of regression model

<table>
<thead>
<tr>
<th>Sig.</th>
<th>t</th>
<th>Standardized Coefficients</th>
<th>Unstandardized Coefficients</th>
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<tr>
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<td>Beta</td>
<td>Std. Error</td>
<td>Beta</td>
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<td>24.767</td>
<td>4.507</td>
<td></td>
<td>(Constant)</td>
</tr>
<tr>
<td>0</td>
<td>-13.036</td>
<td>-.842</td>
<td>0.065</td>
<td>Professional commitment</td>
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