

time budget, is needed to determine audit fees and measure the effectiveness of auditor performance (Waggoner dan Cashell, 1991). A tightly *time budget* give an effect on audit program as an effect of imbalance between available of audit assignment time and time required to completion of the audit program (Kelley dan Margheim, 1990).

Based on the problem explanation and linkage of the concept, then it can be said that audit quality is the main goal of any engagement done by public accounting firms. The audit quality have not yet optimal this case is the implication of dysfunctional audit behavior, meanwhile the dysfunctional audit behavior can be influenced by time budget pressure problems. The other factors which influence dysfunctional auditor is their personality those are locus of control and professional commitment.

II. TIME BUDGET PRESSURE

In the competitive audit service market as it is today, to operate effectively and efficiently, the public accounting firms is required to collect sufficient competent evidence in compliance with professional standards and efficiency through audit cost control (Arens, *et al.*, 2012). Time budget used to motivate the staff to work efficiently and effectively and for performance evaluation. Auditors are required to conduct cost and time efficiency in implementing audits. Because most of the audit cost influenced by audit times, so that to improve efficiency the Public Accounting Firms is often to set a time budget strictly (McNair, 1991).

Some of the definitions can be concluded that time budget pressure is a problem felt by auditors due to time constrain and demands to complete the audit effectively within the specified time. Furthermore, the auditors get pressure on the decreasing performance assessment if it can not complete the audit time.

Otley & Pierce (1996) revealed that auditors become unprofessional if they are on time budget pressure and conduct the dysfunctional behavior. In addition, it is very potential to decrease the performance of auditors (Coram, *et al.*, 2004; Liyangarachchi, 2007; Gundry, 2008). Study conducted in America by Kelly and Margheim (1990) conducting a survey of 85 staff and auditor senior show that auditor believe that budget attainability is very difficult to achieve and leads to reduction in audit quality. Similar result were also conducted by Coram *et al.*, (2003) in Australia which is 80% respondent reveal that time budget pressure is a factor that causes them to conduct dysfunctional audit behavior. The same result also happened in England by Otley and Pierce (1996), then Pierce and Sweeney (2004) in New Zealand.

III. LOCUS OF CONTROL

Locus of control is a concept developed by Julian Rotter (1966) and has been used extensively in research on dysfunctional behavior in an auditing environment. Craft dan Margaret (2002:48) revealed the definition "*locus of control is the degree to which people think they can control the consequential events in their lives*".

Based on the definitions can be concluded that individual locus of control reflected a level of awareness about the behaviors or actions that conducted can affect achievement or failure. The individu who have an internal locus of control tend to believe that the achievement in their lives is under their control. Meanwhile the individu who has an external locus of control is an achievement in their lives boyeond their control. So that, the individu who has an internal *locus of control* with external will have powerful influences and different actions in their lives when faced identical situations.

The result of Donnelly, *et al.* (2003) indicate that the auditor with an external *locus of control* tend to accept dysfunctional audit behavior. The result from Irawati *et al.*, (2005) with the auditor who works in Public Accounting Firms in Jakarta as their respondents confirm the result of Donnelly, *et al.* (2005). Similar with the result by Donnelly, *et al.*, (2003) and Irawati, *et al.* (2005), the result Shapeero, *et al.*, (2003) indicate the auditor with external locus of control has higher intention to conduct the dysfunctional audit behavior than the auditor who has an internal locus of control.

IV. PROFESSIONAL COMMITMENT

Potter *et al.*, (1974) cited Halil Paino *et al.*, (2010:53) revealed that to measure the professional commitment can use a measurement of organizational commitment, which is organizational commitment and professional commitment represents the form of individual acceptance of organizations and professions.

Similarily, the definition that expressed by Donnelly *et al.* (2005) professional commitment defined that a person as part of company that try to achieve goal of company. In line with that expressed by Aranya dan Ferris, (1984) which reveal that a professional commitment as a relative strengthness of the identification and individual involvement of a profession. Meanwhile, definition of professional commitment according to Luthan (2011:147) revealed that professional commitment indicate an attitudes of employee's loyalty to their organization by an ongoing process which is they try to focus on the achievement and prosperity for organization.

Based on the definitions, can be concluded that professional commitment is an individual loyalty attitude to obtain an achievement and the company objectives as part of their. (Mathis & Jackson, 2008:70; Schermerhorn *et al.*, 2010:72; Luthan, 2011:147)

Professional commitment also has three component (Allen and Meyer, 1993) those are affective commitment, continuance commitment, and normative commitment.

V. DYSFUNCTIONAL AUDIT BEHAVIOR

Dysfunctional audit behavior in this case is the auditor attitude that deviate from auditing standards in implemation of audit assignment (Kelley and Margheim, 1990). According to Herrbach (2001) expressed the definition of dysfunctional audit behavior "*Dysfunctional Behaviour is the poor execution of an audit procedure that reduce the level of evidence gathered for the audit, so that the collected evidence is unrealible, false or inadequate quantitatively or qualitative*"

