

## **Organisational and Professional Commitment on Dysfunctional Audit Behaviour**

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### **Abstract**

Dysfunctional audit behaviour is an accepted problem, associated with decreased audit quality. This study develops and tests a theoretical model that identifies factors contributing to dysfunctional audit behaviour. Organisational Commitment and Professional Commitment were examined as antecedents of attitudes toward dysfunctional audit behaviour. A path analysis from a partial least squares (PLS) approach was employed based on survey results from 225 Audit Managers in Malaysia. The findings produced evidence to show that Organisational Commitment was a significant predictor of dysfunctional audit behaviour. The results of the study should impact auditing procedures, hiring, training and promotion decisions, and help to minimize the occurrence and acceptance of dysfunctional audit behaviour. The study is significant in that it provides a timely response to regulators concerned about the impairment of audit quality.

**Keywords** Dysfunctional Audit Behaviour, Organisational Commitment, Professional Commitment.

## **1.0 Introduction**

The findings from the American Institute of Certified Public Accountants (AICPA) Public Oversight Board indicate that dysfunctional audit behaviour (DAB) is a continuing concern for the auditing profession. DAB can adversely affect the ability of public accounting firms to generate revenue, complete professional quality work on a timely basis and accurately evaluate employee performance. In the long run, these issues will impair audit quality. In Malaysia, the Malaysia Institute of Accountants (MIA) Practice Review Committee (PRC) highlighted several existing audit quality problems when judged against International Standards on Auditing (ISA), Malaysia Standards on Auditing (MSA) and Company Act 1965 requirements (MIA PRC report for 2003-2006). This study advances auditing research by examining the specific factors that contribute to DAB with respect to Organisational Commitment and Professional Commitment.

This study is significant because of an increased awareness by the professional bodies, in developing countries, like the MIA in Malaysia, of the issues of impairment of audit quality and DAB. The results of this study will help audit firms in developing countries to understand better the potentially harmful impact of their behaviours and to identify possible ways of better managing DAB issues. This study also makes a contribution to both the auditing literature and the behavioural literature with respect to organisational aspects. In relation to the existing studies of audit quality reduction behaviour, it extends earlier studies by examining the factors specifically related to organisational commitment and professional commitment.

Due to the qualitative nature of the auditor's work, many of the visible controls found in other settings (behaviour, output, input controls) have limited applicability, and more diffused controls (personnel, social) are necessary (Otley and Pierce, 1996). The level of organisational and professional commitment of auditors may provide some insights into the workings of these controls and present firms with an opportunity to influence them. In order to test the acceptance of dysfunctional behaviour, this study employs the instruments based on Porter, Steers, Mowday and Boulian (1974) that measure organisational and professional commitment. A similar set of questions is used, with the word 'firm' in the organisational commitment's questions changed to 'profession' to examine professional commitment.

Organisational Commitment (OC) and Professional Commitment (PC) represent the attachments that individuals form to their employing organisation and profession. To measure OC, Porter et al.(1974) developed an instrument, the Organisational Commitment Questionnaire (OCQ), which was later refined by Mowday, Steers and Porter (1979). There are three dimensions identified by the OCQ namely Affective Commitment (AC), Continuance Commitment (CC) and Normative Commitment (NC). OC has been identified as important in its effect on individual's performance and behaviour. OC is also an important issue from both the conceptual and organisational perspectives since it may be used to predict employees' absenteeism, performance, turnover and other behaviours including dysfunctional behaviour (Camilleri, 2002).

AC is based on an individual's emotional attachment to an organisation formed because that individual identifies with the goals of the organisation and is willing to assist the organisation in achieving these goals. CC suggests that individuals desire to maintain their relationships with the organisation because of the costs of leaving it and not because of an emotional attachment. CC is based on Becker's (1960) theory of "side-bets" or "sunk-cost": as individuals remain in the employ of organisations for longer periods of time, they accumulate greater benefits by

remaining with the organisation (or incur greater costs of departing from the organisation) that discourage them from seeking alternative employment. NC relates to the employee's feeling of obligation to stay and remain with the organisation.

Most researchers conceive commitment as involving some form of psychological bond between people and organisations. Meyer and Allen (1984) conceptualised a multidimensional OC measure that drew on the early works of Porter et al.(1974); Becker (1960) offered evidence for the presence of other sub-dimensions of commitment, namely personal sacrifice and lack of alternatives. Findings by Collins (1993) and Clayton and Hutchinson (2002) were consistent in that perceived job characteristics, organisational dependability and perceived participatory management contribute to create rewarding situations intrinsically conducive to the development of AC. Camilleri (2002) contended that the OC of managers and other employees is essential for the survival and effectiveness of large work organisations because the fundamental responsibility of management is to maintain the organisation in a state of healthiness to carry on its work. Accountants' commitment to their organisation has been found to be strongly associated with job turnover, job satisfaction, performance, personality and motivation (Clayton & Hutchinson, 2002). An individual's attitude to the organisation is inferred by their loyalty to the firm and identification with its values. As a consequence, an individual's attitude reflects whether or not their connection with the organisation is primarily based on economic motivations. The behavioural component of commitment reflects a person's willingness to expend effort on the organisation, as well as his/her intention to remain in the organisation. An examination of the accountant's OC may be of interest to organisations as personnel retention represents a significant problem facing public accounting firms (Aranya & Ferris, 1984).

Clayton and Hutchinson (2002) demonstrated how cultural beliefs are stronger predictors of accountants' commitment to their organisation; the positive relationship between OC and collectivism was important for both Australia and South African accountants and even more significant for Australian accountants. Their findings demonstrate how accountants' cultural beliefs are related to their OC, therefore organisations should identify the cultural characteristics of their employees and design employment policies, such as group rewards and team related activities, accordingly.

Although a straightforward negative relationship is predicted between OC and PC to dysfunctional behaviour, it is recognised that for some combinations of OC/PC, the relationship may be more complex (e.g., Otley and Pierce, 1996). For example, an auditor having high commitment in both OC and PC may be very reluctant to engage in dysfunctional behaviour but may engage in under-reporting of time (URT) in order to secure a future career with the organisation. URT may even be seen by some auditors and their supervisors as a demonstration of commitment to the organisation.

## **2.0 Theoretical Development**

### **2.1 Direct Associations with Dysfunctional Audit Behaviour**

Audit team factors were found to be more important than firm-wide factors in determining audit quality (Wooten, 2003). GAAS and ISA require that the audit must be properly planned and performed. Firms that have strong audit team factors are likely to have the people and processes in place to ensure proper planning and performance. For the purpose of this study, the audit team variables are organisational commitment, professional commitment, supervisor approval and budget attainability.

Organisational commitment is defined as the acceptance of organisational goals and a willingness to exert effort on behalf of the organisation and is associated with positive behaviours such as job performance and attendance (Porter et al. 1974). It has been linked to dysfunctional behaviours such as resistance to change and reluctance to leave due to incompetence (Aranya & Ferris, 1984). Organisational commitment can create a countervailing force to dysfunctional tendencies; as commitment increases, the organisation is viewed as less hostile and manipulation is not necessary to obtain the reinforcements desired. Individuals who possess a strong belief in the organisation, and who are willing to work hard to achieve organisational objectives, should be less likely to resort to unethical and/or dysfunctional tactics to achieve personal goals.

The pivotal role of organisational commitment may also reflect differences in motivation between individuals with high and low organisational commitment (Nouri & Parker, 1996). As Lincoln and Kalleberg (1990) assert, the highly committed employee will expend effort on behalf of the organisation even when such effort does not directly contribute to the individual's compensation or career opportunities. Individuals with high organisational commitment want the organisation to succeed. According to Donnelly, Quirin and Bryan (2003), if such individuals view certain behaviours as dysfunctional, they may be less accepting of these behaviours. Individuals with low organisational commitment may be more interested in pursuing self-interest rather than organisational interest. Thus, individuals possessing lower levels of organisational commitment are more likely to view dysfunctional behaviour as acceptable for the purpose of self promotion.

The commitment of an individual to his/her audit firm is reflected by the strength of the person's identification with the organisation. Similarly, professional commitment is reflected by the strength of identification with a profession (Otley and Pierce, 1996). Although organisational commitment is usually associated with functional behaviours such as attendance, retention and job performance, dysfunctional behaviour such as resistance to change and reluctance to leave due to lack of ability have also been linked to organisational commitment. Prior evidence in relation to job performance, turnover and job satisfaction suggests a negative relationship between organisational commitment and dysfunctional audit behaviour. Therefore, the following hypothesis is tested:

***H1: High levels of organisational commitment will be associated with low levels of dysfunctional audit behaviour.***

In addition, an inverse relationship is expected between professional commitment and dysfunctional behaviour. Thus, the following hypothesis is tested:

***H2: High levels of professional commitment will be associated with low levels of dysfunctional audit behaviour.***

## **2.2 Indirect Associations with Dysfunctional Audit Behaviour**

Incorporating the interrelationships between organisational commitment (OC) and professional commitment (PC) could provide a better understanding of the causes of dysfunctional audit behaviour relating to audit team factors. Otley and Pierce (1996) recognised that organisational commitment and professional commitment may not be independent of each other. The nature of the relationship between organisational commitment and professional commitment appears complex, some studies producing evidence of organisational-professional conflict, while there is also some evidence of a positive correlation (Becker, 1960; Kalbers & Fogarty, 1995).

Previous studies have examined the relationship between organisational commitment and professional commitment based on the premise that individuals become committed to the organisation as a result of the accumulated investments they have made in the organisation (Becker, 1960; Farrell & Rusbult, 1981). Over time, the individual accumulates a greater investment and thus becomes more committed to the organisation. In earlier studies, organisational tenure was used as a surrogate measure of the individual's accumulated investments and found to be significantly related to OC (Farrell & Rusbult, 1981; Meyer & Allen, 1984; Mathieu & Zajac, 1990). Thus the following hypothesis is tested:

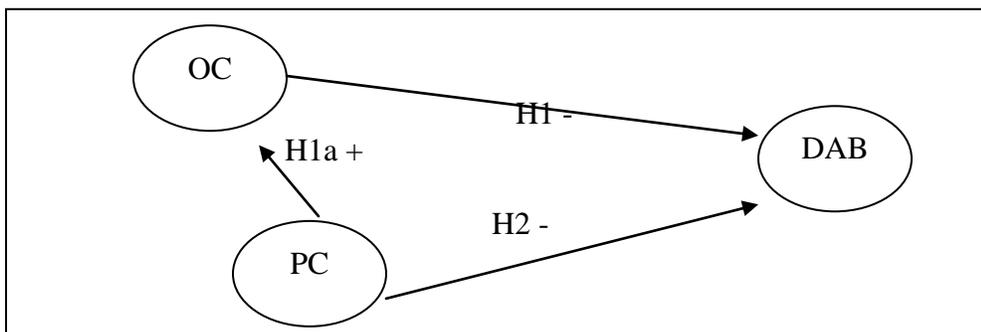
**H1a: There is a positive association between Professional Commitment (PC) and Organisational Commitment (OC).**

In addition to H1a, to incorporate the potential indirect effect of professional commitment on the relationship between organisational commitment and dysfunctional audit behaviour, the following hypothesis is also tested:

**H1b: Professional Commitment (PC) has an indirect effect on Dysfunctional Audit Behaviour (DAB) through Organisational Commitment (OC).**

Figure 1 illustrates the structural model of hypotheses (H1, H1a and H2) and their proposed direction. It depicts how organisational commitment (H1) and professional commitment (H2) contribute to dysfunctional behaviour, and the association between professional commitment and organisational commitment (H1a).

**Figure 1 Audit Team factors: Structural model and the direction of hypotheses**



### 3.0 Research Method

#### 3.1 Data Collection

Data was collected using a survey questionnaire sent to all Audit Managers registered with the Malaysian Institute of Accountants (MIA), a total of 621 auditors. Questionnaires were sent out to firms of varying size including Big 4, small firms and medium firms. Of the 621 surveys distributed, respondents returned a total of 225 usable instruments for an effective response rate of 36 percent. The average respondent was in the 35-39 year age group and had between 10 and 14 years of audit experience. Female respondents represented approximately 72 percent of the returned instruments.

#### 3.2 Measures

The variables measured in the questionnaire include organisational commitment, professional commitment and attitude toward dysfunctional audit behaviour. Both organisational commitment and professional commitment were measured using instruments based on Mowdays, Steers and Porter (1979) and used previously in auditing settings by Donnelly, Bryan and Quirin (2003). These prior studies reported acceptable levels of reliability and validity. Subjects were requested to indicate on a five-point scale the extent of their agreement regarding organisational and professional commitment. Dysfunctional audit behaviour (DAB) was measured using five specific behaviours similar to those identified by Otley and Pierce (1996) and Kelley and Margheim (1990). Subjects were asked to indicate the frequency with which these behaviours were encountered in their previous years of audit work. Table 1 reveals the correlation analysis among the different variables involved, the five specific dysfunctional audit behaviours represented by DB1, DB2, DB3, DB4 and DB5. DB1 represents 'superficial review of documents'; DB2 represents 'acceptance of weak client explanation'; DB3 represents the 'reduced work in audit procedures'; DB4 represents 'failed to research an accounting principles'; DB5 represents the action of 'premature sign off' (PMSO).

**Table 1 Correlations: OC and PC with each of the Dysfunctional Audit Behaviour**

	DB1	DB2	DB3	DB4	DB5
OC	.337**	.176**	.147*	.172**	.166*
PC	.157*	.271**	.327**	.111	.047

\* Correlation is significant at the 0.05 level (2-tailed).

\*\* Correlation is significant at the 0.01 level (2-tailed).

#### 3.3 Partial Least Squares (PLS) analysis

Path analysis using PLS was used to evaluate the proposed hypotheses. Path analysis, rather than moderated regression analysis (MRA) or ANOVA, was used because the theoretical model presented in this study is viewed as an antecedent framework for DAB. PLS is a constrained form of component modelling, whereas conventional structural equation modelling (SEM) analysis, such as with LISREL, can be seen as modelling with common factors. Conducting PLS analysis involves a two-step procedure: the first step is to evaluate a measurement model for each latent construct, which in practice assesses the validity and reliability of the measures; the

second step is to conduct a path analysis. Chin and Newsted (1999) advise that the adequacy of these measures is assessed in PLS analysis by evaluating three components: (1) the reliability of the individual items, (2) the internal consistency of the items measuring the same latent construct, and (3) the discriminant validity of the construct.

The reliability of the individual items was assessed by examining the loading of the items on their corresponding construct, where item loadings greater than 0.4 can be considered acceptable. Cronbach Alpha is the most common method used to assess measurement reliability. The measure for internal consistency is assessed by Composite Reliability (CR) with a desired value greater than 0.7. The last indicator is the average variance extracted (AVE), which refers to how much the items explain the variance of the construct. The desired value for AVE is greater than 0.5. The Cronbach Alpha for DAB is 0.72, and the AVE is 0.64 with individual item loadings ranging from 0.40 to 0.85. The Cronbach Alpha for Organisational Commitment is 0.72, and the AVE is 0.71. The individual item loadings ranged from 0.59 to 0.79. The Cronbach Alpha for Professional Commitment is 0.72, and the AVE is 0.51 with the individual item loadings ranging from 0.42 to 0.62.

PLS path analysis uses similar indicators to regression analysis to interpret its results. R-square ( $R^2$ ) can have values 0-1. Higher values mean that the model explains more variance. The size of path coefficients, *beta coefficients*, refers to the strength of the relationship between independent and dependent variable. The significance of the path, *t-values*, indicates whether or not a particular path is statistically significant.

## 4.0 Results of Analysis

### *Hypotheses 1, 1a and 2*

Table 2 provides the results from the path analysis and Figure 2 provides a representation of the structural model with the beta coefficients and  $R^2$  values. The  $R^2$  values are for the endogenous variables (professional commitment (PC) and dysfunctional audit behaviour (DAB)). The CR, Alpha and AVE conducted reveal that the overall model is viable. As shown in Figure 2, exogenous variables in the model explained significant amounts of variance of Dysfunctional Behaviour ( $R^2=0.43$ ).

Hypothesis H1 suggests that organisational commitment will be associated with low levels of dysfunctional behaviour. The beta coefficient was -0.335 and statistically significant (t-statistic is significant at  $p<0.01$ ). Thus, H1 is supported. This suggests that organisational commitment (OC) is an excellent predictor among factors that contribute to dysfunctional behaviour. Hypothesis H1a predicted that there is a positive association between professional commitment and organisational commitment. Beta coefficients were positively significant 0.527 (t-statistics significant at  $p<0.01$ ). Indices from a bootstrapping test show satisfactory cross-validation results. Therefore, H1a is supported by the data analysis.

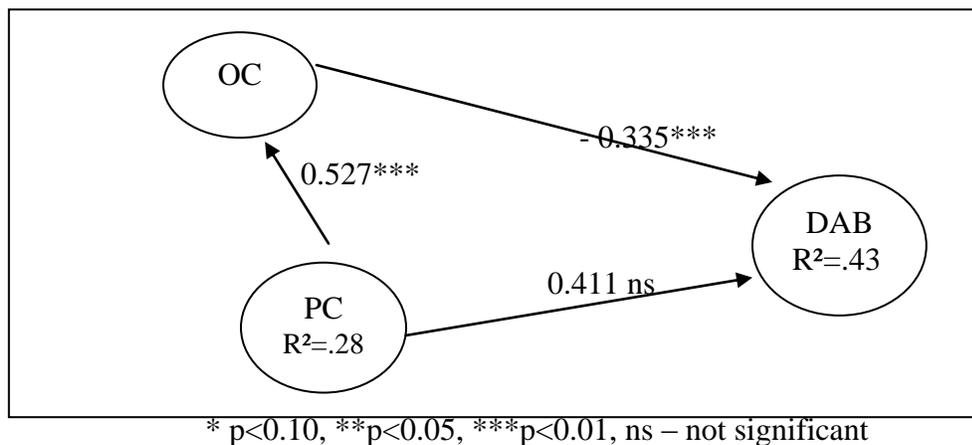
This result produced evidence consistent with Kalbers and Fogarty's (1995) study, suggesting that there is a positive correlation between organisational commitment and professional commitment. The findings are also consistent with previous suggestions made by

Aranya, Lachman and Armenic (1982) and Otley and Pierce (1996) that organisational commitment may be a function of professional commitment, in that the development of professional commitment precedes the development of commitment in a particular organisation, and with findings reported by them that organisational commitment of accountants has a significant influence over job satisfaction. Consistent with the foregoing with respect to organisational commitment, H2 predicts an inverse relationship between professional commitment and dysfunctional behaviour. This hypothesis was not supported. The beta coefficient was positive at 0.411 but was not statistically significant.

**Table 2: Hypotheses results for Audit Team factors (H1, H1a and H2)**

Hypotheses	Direction	Beta Coefficient (t-statistic (bootstrap))	Result
H1: OC-DAB	-	- 0.335 (4.875)	Supported
H1a: PC-OC	+	0.527 (8.271)	Supported
H2: PC-DAB	-	0.411 (5.674)	Not Supported

**Figure 2: Structural Model - Selected Audit team factors**



***Hypothesis 1b (Indirect effect of professional commitment via organisational commitment)***

The indirect association or effect of professional commitment (PC) on dysfunctional audit behaviour (DAB) was then measured by the intervening variables of organisational commitment (OC) as per Hypothesis 1b (H1b). The main relationships tested involve indirect and intervening effects. The zero order correlations between the variables examined are presented in Table 3 on decomposition of the observed correlations. According to Bartol (1983), an indirect effect in

excess of an absolute amount of 0.05 may be considered meaningful and important in PLS path analysis. In order to ascertain if a full or partial mediation has occurred, the criterion suggested by Baron and Kenny (1986) was used.

The indirect effects of professional commitment on dysfunctional audit behaviour are calculated based on the values of the following path coefficients:

$$\begin{array}{lclcl} \text{Path} & \text{PC-OC-DAB} & 0.527 \times -0.335 & = & \underline{0.1765} \\ \text{Total indirect effect} & & & & \underline{0.1765} \end{array}$$

As the indirect effect via organisational commitment is in excess of an absolute amount of 0.05, H1b is supported. Note, however, that only a partial mediation has occurred as zero order correlation between professional commitment and dysfunctional audit behaviour remains significant after controlling for the mediating effect of 0.1765. As the results generally support the hypothesis, it therefore provides additional evidence to assist in explaining their relationship.

**Table 3: Decomposition of Observed Correlations**

Relations	Observed Correlation	Direct Effect	Indirect Effect
OC-DAB	-0.359**	-0.335***	
PC-OC	0.299***	0.527***	
PC-DAB	0.364***	0.411	0.1765

\*p<0.10, \*\*p<0.05, \*\*\*p<0.01

## 5.0 Discussion

The structural model presented in Figure 2 tested the hypothesised direct and indirect relationship of the audit team factors for the respective hypotheses 1, 1a and 2. Hypothesis 1 (H1) was supported by the findings as it predicts that high levels of organisational commitment will be associated with low levels of dysfunctional behaviour. This suggests that OC is a better predictor for factors that contribute to dysfunctional behaviour. Hypothesis 1a (H1a) is also supported by the findings and produces consistent evidence with Kalbers and Fogarty (1995) that there is a positive correlation between professional commitment and organisational commitment. As organisational commitment is positively correlated to all specific dysfunctional behaviour studied as per Table 1, organisational commitment is said to be one of the factors that is significantly correlated to all specific dysfunctional audit behaviour. In addition to that, the findings are also consistent with previous suggestions made by Aranya, Lachman and Armenic (1982) and Otley and Pierce (1996) that organisational commitment may be a function of professional commitment, in that the development of professional commitment precedes the development of commitment to any particular organisation, and with findings reported by the same researchers that the organisational commitment of accountants has a significant influence over job satisfaction.

Hypothesis 2 predicts an inverse relationship between professional commitment and dysfunctional behaviour i.e. high levels of professional commitment will be associated with low levels of dysfunctional behaviour but this was not supported by the findings. With regard to the

specific dysfunctional behaviour studied, professional commitment is found to be positively correlated to superficial review of documents, acceptance of weak client explanation and reduced work. Thus, in conclusion, for the discussion of organisational commitment and professional commitment, increased organisational commitment was associated with lower levels of dysfunctional audit behaviour, but not professional commitment. As a result, this study identifies organisational commitment as an important influence on dysfunctional audit behaviour.

The finding extends previous studies by demonstrating that the relationship between organisational commitment and dysfunctional audit behaviour has both (a) a significant direct effect, and (b) a significant indirect effect. The indirect effect, which was not examined previously, involves links between PC-OC (H1a) and was found to be statistically significant ( $p < 0.01$ ). The direct link as per H1 may reflect that organisation commitment is a better predictor for dysfunctional audit behaviour; the indirect effect could reflect the influence of organisational commitment together with professional commitment on dysfunctional audit behaviour. The present study incorporates the effects of professional commitment. The professional commitment has been regarded as an important variable for studying the effects of organisational commitment on dysfunctional audit behaviour as studied by Aranya et al.(1982), Kalbers and Fogarty, 1995) and Otley and Pierce (1996), all of whom suggest that organisational commitment and professional commitment may not be independent of each other.

The study investigates the intervening effects of organisational commitment on the relationship between professional commitment and dysfunctional audit behaviour (DAB) through Hypothesis 1b (H1b). The results generally support the hypothesis developed and therefore provide additional evidence to assist in explaining the relationships between professional commitment and dysfunctional audit behaviour. Results suggest that there are partial mediation effects on professional commitment on the relationship between organisational commitment and DAB. This means that, apart from an indirect effect, organisational commitment itself also has a positive and significant direct effect on dysfunctional behaviour as per the observed correlation (refer to Table 3). The findings confirm the suggestion from previous studies that organisational commitment is a function of professional commitment.

## **6.0 Concluding Remarks**

Understanding different factors associated with DAB should help auditing firms and professional accounting bodies in their efforts to dissuade auditors from engaging in DAB. The results of the study could impact auditing procedures, hiring, training and promotion decisions, and help to minimize the occurrence of DAB as far as organizational commitment and professional commitment are concerned. It should be noted that stronger regulation may not be the only solution in promoting better audit practice and facing DAB. Thus, identifying the factors that contribute to auditor's attitudes towards DAB is regarded as an important step in ascertaining the when, why and how of actual DAB. When assessing the implications of this study, it is necessary to understand that the findings are subject to a number of limitations. First, survey studies are subject to both lack of control limitations and potential bias associated with self-reporting. Second, problems of omitted and uncontrolled intervening or moderating variables may exist. Third, this study focused only on the auditing environment. Future research is needed to

determine whether the variables examined in this study can also lead to dysfunctional behaviour in other accounting settings.

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