

# Locus of Control and the Acceptance of Dysfunctional Audit Behavior in a Review of Philosophy Semar

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**Abstract-** This article describes about the acceptance of dysfunctional behavior by the auditor in performing the audit process is reviewed by filosofis Semar. Philosophical Semar is only in the world of mythology, but the story is a worthy example Semar for mankind, because in addition to the figure of Semar laden mystery, it is also a symbol of the perfection of life. Semar personally saved a lot of character; began the female characters, male characters, the children's character, the character of the adults or the elderly, expression of joy and a sad expression mixed into one. Semar is the real picture, that of a character, including the auditor must constantly keep, love and live life itself, life that comes from the Supreme Life. If life is preserved, nurtured and loved, then life will evolve to the top and fused to the Source of Life, manunggaling kawula lan Gusti. Based on the meaning symbolized and embodied in Semar, then only through Semar, Semar together and in Semar, people will be able to develop their life to reach perfection and united with his Lord.

Semar describe personal characteristics in the form of Locus of control, where each auditor has a personal character that is different, so they also have a passion to work are different too. Auditor with the character of an internal locus tend to be more successful in completing the work than the external nature, they tend to have the spirit of the organization and the work is higher, so it has a higher job satisfaction, and are not easily changed jobs. Auditors who could cite Semar figure is not expected to perform acceptance dysfunctional behavior.

**Index Terms-** Philosophical Semar, acceptance dysfunctional behavior, locus of control, organizational commitment, performance, and Turnover Intention.

## I. INTRODUCTION

One of the puppet characters of the most popular in the Java community is Semar. Semar is a leader who often revered for its success in advancing the nation. This figure is much used as a symbol of an ideal leader, who has a humble nature, like helping others, not greedy, do penance, reduce eating and sleeping, and other behavior. This is an interesting thing, because human nature in Javanese mythology often symbolized by the nature and character of the figures in the world of puppetry, that what is happening in the world of puppetry will happen in the real world, as if what is portrayed in the story of puppets, describe the real state either already happened or will happen. In real life, Semar is a symbol that gives clues about the

life, the life and problems. Semar instructions are simple, because he was a servant or slave, but because the character of semar is good hearted and advisors of the all-wise Pandhawa, the audience watching wayang shall take into account the advice and teaching Semar and its instructions, which have been considered as an example of Java.

Semar Badranaya is a character in the Javanese wayang clown who had a more major role than the baboon puppets (wayang figures from the origin of India). Punakawan is a typical character in the Indonesian puppets. They symbolize human nature. The characters indicate a variety of roles, such as advisors of the knights, entertainers, social critics, clowns and even a source of truth and wisdom. In Javanese wayang character punakawan consist of Semar, Gareng, Bagong, and Petruk. In the wayang kulit, Semar is Pandhawa maid, but she was highly respected by his master. Semar usually be consulted by Pandhawa in making decisions on issues that are considered serious and urgent. As the oldest clown, Semar had no desire to hold temporal power worldly power as well as most humans. This is because power is generally able to change the character, situation once can harm. Semar can achieve its goals effectively by giving an example, as a method of teaching without intending to master other people or property. Java community believe that Semar is a derivative of a god in the myth of the most powerful.

As the puppet characters which have many advantages personal nature, many Javanese people who are interested in the world of puppets, making Semar as the ideal figure that should be a role model in life everyday. Semar presence in real life is often eagerly awaited given the state of the country today that increasingly chaotic, misery and oppression by the strong against the weak increasingly rampant, moral and ethics no longer be ignored, the leaders who only think of personal wealth regardless of the circumstances people are increasingly oppressed by policies issued. In connection with the story Semar, the globalisasi era like today, every auditor is required to perform his duties in a professional manner, so that the audit reports produced can be qualified. Quality auditor's work is closely connected with the integrity, performance, commitment, timeliness of completion of the work, the adequacy of the examination of evidence, independence attitude towards clients, and so on, because Semar always teach traits that good and trustful, not indulgence. Based on the figure of Semar as a symbol that can be trusted, so that the auditor is expected to follow the example of the figure of Semar, so that the results of the audit can be a reference for those who need and accountable.

Studies on acceptance of dysfunctional behavior has a lot to do. Study the influence of individual differences on acceptance of the auditor's dysfunctional behavior has been carried out by Donnelly (2003) found the cause of the auditor perform such deviations are the personal characteristics which form the locus of external control (external locus of control), the desire to stop working (turnover intention) and the level of performance private employees (self rate employee performance) that are owned by the auditors. Their results suggest that there is a positive relationship between external locus of control and the desire to stop working with the level of acceptance of deviant behavior in the audit as well as a negative association between the level of the employee's personal performance with the level of acceptance of deviant behavior in the audit.

Research related to performance factors that performance can affect the behavior of the performance audit irregularities. Individuals who perform work under the standards set are more likely to commit acts of irregularities since they see themselves not able to survive in the work through their own efforts. So deviant behavior is seen as a necessity in situations where an organization or individual objectives can not be achieved through measures or general ways that often do. The desirability factors to stop working also considered as a deviant behavior may affect the auditor.

## II. THE SIGNIFICANCE AND BENEFITS OF PHILOSOPHY SEMAR IN ACCOUNTING

Meaning of the characters in the puppet Semar is one of the most powerful among other puppet characters. There are no figures that can beat Semar so all honor. In fact, Batara Guru who controlled the Three Realms universe, no longer has absolute power in its capacity as Mahadeva. Semar has no desire power and assert themselves on the merits. A reliable auditor who can site the figure of Semar, will always work hard, competent, honest and responsible, but he will not be arrogant with the expertise and skills of his audit.

Semar persona views of the function and its role is as a driver, helper, nurse, and licensor path of goodness, truth, and justice. Semar is the guardian of the world balance for the earth, the sky, and everything in it can work for the common welfare. Suggestions and advice delivered without coercion and demands, in fact, Semar preferring to nurture, educate, develop, mature, protect, and improve everything in accordance with the character of noble fosterage. Semar also a guardian who has a duty as servants or maids at once simple caregivers, honest, and do not have the intention worldliness for its own sake. From the nature of emptiness that lies its miracle. Throughout the truth and justice remain upright, then Semar role as folk. If the opposite occurs: justice and truth are not upright, tyranny (kezhaliman) rampant, and leaders to act arbitrarily, it would have protested vehemently Semar way. Semar is Abdi once Rulers Throughout the Ages.

The existence of the characterization of Semar will provide spiritual values that can transform into a knowledge of accounting in which God's foundation. As a consequence, the accountant will generate accounting analysis that have truth value, and reduce the acceptance of dysfunctional audit behavior, so that the financial statements may indicate values

such as honesty, responsibility, discipline, speed and accuracy, fairness, vision, empathy and gratitude. This is because behavioral accounting is not separated from human behavior.

Behavioral accounting is part of the accounting discipline that examines the relationship between human behavior and accounting systems, and behavioral dimensions of the organization in which humans and accounting system was and acknowledged. Accounting behavioral is a study of the behavior of accountants and non-accountants who are affected by the functions of accounting and reporting, the accounting behavioral part of the disciplines of accounting that examines the relationship between human behavior and accounting systems, as well as the dimensions of behavioral organization in which humans and accounting system was and acknowledged. The success of an accounting information system can not be separated from human behavior as users and those who respond.

Semar philosophy of the story is a symbol of understanding or conception of the divine aspect of the properties, which reads: *Semar (pralambang ngelmu unseen) - kasampurnaning starch. Bojo sira arsa mardi Kamardikan, ajwa samar sumingkirng dur-kamurkan Mardika* means "independence of spirit and soul," meaning that under no circumstances was colonized by lust and worldly, so it could be perfect to death is not tarnished by sin. The true of Java man in cleansing the soul (*ora kebanda ing kadonyan ora samar marang bisane sirna durka murkamu*) means: "the test of energetically character will be able to control and direct the passions into a force toward the perfection of life". Auditor with Semar spirited is expected to be able to reduce the acceptance of dysfunctional audit in his work.

## III. ACCEPTANCE OF DYSFUNCTIONAL BEHAVIOR AUDIT (ACCEPTANCE DYSFUNCTIONAL AUDIT BEHAVIOR)

According Donnelly (2003) and Kartika and Provita (2007: 5) states that the auditor's actual dysfunctional behavior shown by the attitude of the auditors in the conduct of the audit dysfunctional. Dysfunctional Audit Behavior is a reaction to the existing environment. There are some of the dysfunctional behavior that compromises the quality of audit, namely: underreporting of time, premature sign off, altering / replacement of the audit procedure. Underreporting of time causes poor personnel decisions, covering the needs of budget revision, and generate unknown time pressure for audits in the future. Premature sign-off (PMSO) is a condition that indicates the auditor to stop one or more of the required audit in the audit procedure without replacing the other step.

Based on the description of The Acceptance of Dysfunctional Audit Behavior, then figure Semar is a mystery, the secret of the Creator. The secret will be hidden to those who are selfish, greedy, envious, spiteful, arrogant, and conceited. The secret will be opened for those who are patient, sincere, noble mind, and humble. And the person who was awarded the Secret, or Semar, his life will be successful to the top of eternal happiness and glory. Semar as a waiter serving the people is manifest, selflessly, to practice their religion in accordance with the oracles. Semar walk facing up meaning: " on the way a human child, Semar gave exemplary embodiment that always looked up (the Khaliq) merciful and compassionate people". The cloth of Semar *Parangkusumorojo*: Dewonggowantah

embodiment (to lead the men) in order *memayuhayuning bawono*: meaning to hold justice and righteousness in the earth. In connection with this figure of Semar, an auditor obliged to refrain from the attitude or actions which could lead to dysfunctional behavior that could harm yourself or the company.

Semar teachings Bojo *sira arsa mardika Kamardikan, ajwa samar sumingkiring dur-kamurkan. Mardika* means "the independence of spirit and soul," that under no circumstances was colonized by lust and worldly, so it could be perfect to death is not tarnished by sin. The true of Java man in cleansing the soul (*ora kebanda ing kadonyan ora samar marang bisane sirna durka murkamu*) means: "the test of energetically character will be able to control and direct the passions into a force toward the perfection of life".

#### IV. LOCUS OF CONTROL

Semar is not a man and not a woman, its right hand up and its left hand to the back. Right hand up meaning: "As a private Semar's figure to say the symbol of the Single Supreme", while its left hand means "total surrender and absolute as well as a symbol of knowledge that is neutral but sympathetic", Semar domicile is as *lurah karangdempel* - (*karang* = barren; *dempel* = firmness of soul). Based on a review of philosophical Semar, character internal Locus of control is highly visible and should be followed by an auditor. Semar known to be very wise and prudent, and responsive to change. Semar has high integrity who are willing to risk everything in order to maintain its mission from the Almighty. Semar's attitude that always work hard reflected speech utterance which means it's better trying to escape and find food even though the result are less than doing nothing. It will taste immortal (*Mbergegeg, ugeg-ugeg, hmel-hmel sak dulito, lanngeng ae*). Semar always had a passion in guarding and fighting for truth values. Semar angry when they see their dishonesty and injustice everywhere. Semar is not easily discouraged and steadfast in his efforts, *sumeleh*, obedient and leaning on the Almighty. Humans as servants was try and success depends on the power of God Almighty.

According Puji (2005), Donnelly (2003), Hyatt & Prawitt (2001) and Robbins (1996) defines the locus of control as the nature of the belief that one is capable of controlling the surrounding environment, both internal and external. Locus of control affects the acceptance of dysfunctional audit behavior and actual dysfunctional audit behaviors, job satisfaction, organizational commitment and turnover intention. The theory of locus of control classify individuals whether included in the internal or external locus of control. Locus of control both internally and externally is the degree to which an individual expects that reinforcement or the results of their behavior depending on their own behavior or their personal characteristics. Those who believe they can control purposes is said to have an internal locus of control, while looking at their lives are controlled by outside forces are said to have an external locus of control. Locus of control plays a role in motivation, locus of control may reflect different motivations and different performance. Internal would tend to be more successful in their careers rather than external, they tend to have higher levels of work, promotion of faster and get more money. In addition, the

internal reported to have higher satisfaction with their work and look better able to withstand stress rather than external.

The view of life according to the internal and external Locus of Control is very different. Someone who has an internal locus of control believe can control their own purposes, see the world as something that can be predicted, and the behavior of individuals played a role in it. Individuals with an internal locus of control is identified more rested their hopes on themselves and also prefers skills than just a favorable situation. Individuals who have an external locus of control will see the world as something that can not be foreseen, as well as in achieving the objectives that individual behavior will not have a role in it. Individuals with an external locus of control were identified more rested hopes to rely on others, their lives tend to be controlled by forces outside themselves (such as luck), as well as more searching and selecting favorable conditions. Not found the nature of external locus of control in the person of Semar.

In a review of Philosophy Semar, where according Javanologist: Semar = *Haseming Samar-Samar* (Phenomenon literal meaning of the life of the Guidance). Semar is not a man and not a woman, his right hand pointing upwards and to the back of his left hand. Meaning: "As a personal character, Semar will say the symbol of infinite Single". His left hand means "total surrender and absolute as well as a symbol of neutral scientific but sympathetic". Auditors should follow the example of the figure of Semar in character locus of control that emphasizes independence in upholding truth and honesty though influenced by the external environment does not support them.

#### 4a. Organizational Commitment

Based on the story of Semar is told that in the nature Sunyaruri Batara Semar betrothed with Dewi Sanggani, a daughter of Sanghyang Hening. They have ten children, namely Batara Wungkuam or Sanghyang Bongkokan, Batara Siwah, Batara Wrahaspati, Batara Yamadipati, Batara Surya, Batara Candra, Batara Kwera, Batara Tamburu, Batara Kamajaya, dan Dewi Sarmanasiti. Batara Wungkuam has child called Semarasanta. Semarasanta has black skin and short body. He is ordered to descend into the world live in the Pujangkara hermitage. He assigned to serve Resi Kanumanasa in the Saptarga hermitage.

The story begins when Semarasanta chased by two tigers. He ran to Saptarga and helped by Resi Kanumanasa. The two tigers were purified (cleaned of unseen things) by Resi Kanumanasa and turned into two beautiful angel, the older goddess named Dewi Kanestren, and the younger named Dewi Retnawati. Dewi Kanestren being the wife of Semarasanta and Dewi Retnawati being Resi Kanumanasa's wife. Since then Semarasanta serve in Saptarga and called Janggan Semarasanta.

As a servant, Janggan Semarasanta is very loyal to his master. He always advocated to behave simply by abstaining, praying, reducing sleep, and meditating in order to achieve glory. Only the Resi, Pastors, and Knight that have a strong desire to behave simply, have unyielding spirit, humble, and strong and noble act nurtured by Janggan Semarasanta. It can be said that Janggan Semarasanta was a blessing in disguise. Anyone who attended, his life will reach the pinnacle of success that brings lasting happiness inner and outer. In the puppet story, there are seven strong cuddly by Janggan Semarasanta, namely; Resi

Manumanasa up to six offspring, Sakri, Sekutrem, Palasara, Abiyasa, Pandudewanata and Arjuna. If he is angry with the gods, Janggan Semarasanta become incarnate by his grandfather namely Batara Semar. If seen physically, Semarasanta is a dwarfman that ugly and black, but actually he was a personal god named Batara Semar or Batara Ismaya, because Batara Semar was not allowed to dominate the direct nature of the world, then he uses Semarasanta's body as a dripping medium (live and blends), so that eventually Semarasanta name is rarely mentioned, he is better known by the name of Semar. Semar tale can be applied in the field of behavioral accounting, which is about organizational commitment. As an auditor must have the soul of patience and loyal to the company. Although in the fields are highly variable conditions of the company.

According Agustini (2005: 11), Porter (1974) and Donnelly (2003); defining organizational commitment as the power of the individual and his involvement in a particular organization. Organizational commitment can be viewed as the result of an important work on the level of individuals associated with the work of others such as employee absenteeism, turnover, work effort (effort), and performance (organizational commitment has implications for individuals and organizations). From the point of view of the individual, organizational commitment makes a person more able to choose the acceptance of extrinsic rewards such as bonuses and awards and also the intrinsic rewards such as job satisfaction and a better relationship with coworkers. From an organizational perspective, higher employee commitment which will reduce delays, absenteeism and turnover, as well as improving the quality of business and employee performance. This in turn will affect the overall performance of the organization.

Organizational commitment is characterized by: (1) the trust and acceptance of the goals and values of the organization, (2) willingness to seek individual towards achieving objectives, (3) a strong desire to maintain the organization's members. Individual commitments are reflected in the persistent work even under stressful conditions. The results showed that individuals who have organizational commitment will work better than those not committed. This invention will tend to have a high influence on behavior of reduction audit quality (RAQ) than auditors with high organizational commitment.

Organizational commitment is strongly influenced by several factors related to the working environment. First, individuals who are more satisfied with their supervisors, a fair performance award and someone who felt that their organization cares about their well-being will have higher organizational commitment. Individuals who feel have a high organizational commitment would have low absenteeism and low turnover. Second, high commitment, lack of a tendency for them to look for other positions actively. Organizational commitment is also associated with effort and performance. Employees who are highly committed to the company, they will try hard and will have a better performance.

In connection with this organizational commitment of this, Semar respect to the common people more than honor the gods leader. Body, character and quality is high level, but its manifestations is very populist. Semar easy to cry when he saw the human suffering in his servants, that's why Semar puppet always watery eyes. Semar is more able to cry for others rather

than crying for himself. Semar does not care and does not think of himself, but just think of the suffering of others. Semar as a descendant of the gods should master the 'upper world' and in charge of everything, but he chooses only as servant, not rich and powerful. Semar is a reflection of a good leader who saw that he led from the perspective of the people they lead. The true leader, according semar philosophy is paradoxical. A leader is a master at the same waiter, rich but not tied to wealth, said in fairness to decide which one is right and wrong. Old teachings about political power comes from Hastabrata and mythologized within semar. Semar can get along with anyone, both superiors and subordinates, it is indicated that Semar is a servant / maid who also manifest as a god, even the ruler of the gods, Semar love the young and respect to elders (*tresno marang kabeh kawulo mudo lan bekti marang sedulur tuo*). This shows the spirit of the organization, in the symbol Semar puppet. Soul of organizational commitment can be grown from the leader's attitude who can be hopeful and an example for leads in the company.

#### 4b. Performance

The discussion about performance in this paper can be evaluated based on the stories of Semar. Semar's hair "*kuncung*" (*jarwadasa* / ancient Javanese proverb) meaning: "*akuning sang kuncung*" = as a personable waiter. Semar as a waiter serve the people manifest people selfless to practice their religion in accordance with the oracles, and Semar walk facing up meaning: "the way a human child realization he gave the example that always looked up (the Khaliq) merciful and compassionate people". In connection with this review, the auditor in performing job responsibilities must still see itself as a personal waiter for the company where he worked. He had to work earnestly, although the level of seriousness of each auditor is different, but he should have a loyal nature and performing well.

According Mangkunegoro (2004), T.B. Sjafri Mangkuprawira (2007), Dessler (2000: 41), and Robin (2003: 226); performance expressed as the overall success rate of a person during a certain period in carrying out the task compared with a range of possibilities, such as the standard of the work, the target or targets or criteria that have been determined in advance and have been agreed. Performance may involve abstract behaviors (supervision, planning, decision making). In connection with the supervision, Semar gave guidance and transmit the experience to the young (*tresno marang kabeh kawulo mudo*). It's like those found in the Semar's foot advice regarding the order of life for humans, while in terms of decision making, Semar always give simple instructions, as a Pandhawa's adviser, especially when Pandhawa take decisions on issues that are considered serious and urgent.

Performance involves the degree to which members of the organization complete the task that contribute to the objectives of the organization, including the dimensions of quality and quantity. Performance is the success achieved in executing a job. The measure of success can not be identified at all, over the results achieved by an individual according to the size of the force in accordance with the work performed. Rate the auditor's performance is very important to do if an organization wants to reposition or promotion. Performance can be divided into two, namely the performance of individuals and organizations. Individual performance is the employee's performance in terms

of both quality and quantity based on the standard of work that has been determined, while the performance of the organization is a combination of individual and group performance so that performance of the organization depends on its employees.

Assessment of the performance of employees is a tool which is useful, not only to evaluate the work alone, but also to develop and motivate all human resources in the organization. Basically, performance assessment can be considered as a tool to verify that the individuals have met the performance standards that have been set. People would like the job, if they are motivated for the job, and psychologically that the work performed is significant, there is a sense of responsibility for the work performed and their knowledge of the work; so that the work will increase motivation, satisfaction and performance.

#### 4c. Turnover Intentions

According to a review in the story of Semar in Javanese called *dempel* = firmness of soul. Semar's hair is shaped like a tuft of hair that is meaningful *akuning sang kuncung*, which is as personable waiter who manifest to serve humans. In addition, their teachings Mituhu on the story of Semar: means docile obedient and disciplined. The advice of Semar's foot regarding the order of life in this mortal nature: *Eling Lan Bektimarang Gusti Kang Murbeng dumadi*, means that humans are aware of himself that he will always remember and praise of the Almighty God, in which the one God has given the opportunity for humans to live and work in this beautiful nature. "*Percoyo lan Bakti Marang Utusane Gusti*": means that human beings should respect and follow the teachings of the Messengers of Allah in accordance with the teachings of each, where all concepts of the Messenger of Allah is advocated kindness, so that "*Setyo marang Khalifatullah utowo Penggede Negoro*": means that as man who lived in an area, then it was obligatory to respect and follow all the regulations issued by a good and wise leader. Based on this Semar story is told so that we can always adjust to the organization, through fair policies, both for the employees and leaders, and did not make it easier to move the work (turnover intentions), despite the various pressures on the company. Similarly, the auditor, based on to the philosophy of Semar, should give a lot of good role model. The auditor is expected to behave in accordance with the standards and regulations, so that their turnover intention symptoms due to fear of sanction given the irregularities that do can be eliminated.

According to Mayer (1993), Lee and Mowday (1987); defining turnover intentions as the willingness to self awareness and consideration to leave the organization. Turnover intention is the attitude held by the organization's members to resign from the organization or in this case of a public accounting firm as an independent auditor. Employee turnover (withdrawal) in the form of turnover has become an interesting research material in various problems, such as personnel matters (HR), behavioral, and management practitioners. Turnover intention was also influenced by the skill and ability, where the lack of ability of the auditor to reduce the desire to leave the organization that remained in the firm even though he was eager to move the work.

Before the turnover happens, there is always a behavior that preceded it, that is the intention or the intensity of the turnover, there are at least two drivers of intensity, the intensity to seek and

intensity to get out. The main and best predictor of turnover is the intensity for the exit. The intensity and behaviors to look for generally preceded by intensity to exit (turnover). The main factor is the intensity of satisfaction, interest is expected on the current work and interest expected from or in alternative employment or other opportunities.

Auditors were dissatisfied (low satisfaction) and considered to have a poor performance (poor performers) by his boss, tend to have a high turnover rate. But otherwise, the employee who has the high performers (both are satisfied nor dissatisfied) will not leave his job because they are given strong inducements to not get out of the place of work, for example by being given a raise and a promotion. Inducement can remove dissatisfaction and decrease the desire to move to another place of work. It can be seen from different turnover rates between high performers and low performers. Additionally, Turnover intentions affected by the conflict in the organization or profession.

## V. CONCLUSION

Based on some thoughts and considerations regarding the figure of Semar then be formulated as follows:

Philosophical about Semar that it is only in the world of mythology, but the story is worthy of a queen Semar taulan for mankind, because in addition to the figure of Semar laden mystery, it is also a symbol of the perfection of life. Semar personally saved a lot of character; began the female characters, male characters, the children's character, the character of the adults or the elderly, expression of joy and a sad expression mixed into one. Semar is a real picture, so that an auditor must constantly keep, love and live life itself, the life that comes from the Supreme Life. If life is preserved, nurtured and loved, then life will evolve to the top and fused to the Source of Life, *manunggaling kawula lan Gusti*. Semar describe the personal characteristics of auditors in conducting their work responsibilities, especially the picture of the values of goodness and truth in life, including work and struggle.

Semar persona that describe the personal characteristics in the form of Locus of control, where each auditor has a personal character that is different, so they also have a passion to work are different too. Auditor with the character of an internal locus tend to be more successful in completing the work of the external nature, they tend to have the spirit of the organization and the work is higher, so it has a higher job satisfaction, and are not easily changed jobs. Auditors who could exemplify the life of Semar is not expected to do during their acceptance of dysfunctional behavior implementing his job responsibility.

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