

Investigate the effect of organizational commitment and professional commitment on dysfunctional behavior of auditors

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Abstract

This study investigates the effect of organizational commitment and professional commitment on dysfunctional behavior of auditors. Auditors working on auditing institutions in the city of Mashhad were selected as statistical population, and the minimum of selected sample size was 210 people according to size of the available population. Return rate of the questionnaires was determined 79.09 percent. The possibility value of model fitting in significant state of parameters was used to test the hypotheses. Occasion (fitness) of the proposed model was examined through explaining the hypotheses in standard estimating state and significance of the parameters was evaluated by using the smart PLS software. The results showed that there is a significant relationship between professional commitment and organizational commitment. There is a significant and inverse relationship between professional commitment and dysfunctional behavior of auditors. There is a significant and inverse relationship between organizational commitment and dysfunctional behavior of auditors. Organizational commitment mediates the relationship between professional commitment and dysfunctional behavior of auditors.

Keywords: Organizational commitment, Professional commitment, Dysfunctional behavior of auditors

Introduction:

In recent years, failure to observe the rules of professional conduct, trustworthiness and moral principles has led to several financial scandals. Enron, WorldCom, Adelphi, Tyco, Martha Stewart and Parmalat are

companies that had unethical and unprofessional practices. The other moral and behavioral mistakes have been reported in various industries that have an important role in global problems (Donaldson, 2005). Copeland (2005) believes that although the impact of non-professional behaviors and ethical mistakes may be small, it will follow the collapse of largest companies in the world and cause the loss of hundreds billions dollars of the equity capital. In addition, these scandals lead to the loss of credibility and reputation of hundreds of thousands people who spent their time to observing the trust and doing things right. In analyzing these events, some considered the essence of human as opportunist and inattention to moral through using the basic economic assumptions. Some others consider the decline of moral values in the society due to the violation of moral criteria. The necessity to establish the commitment in auditors and dysfunctional behavior is to an extent that many large organizations reacted against the legal and environmental pressures by establishing the ethical behavior in organizations. Professional and ethical behavior by auditors, educated people, supervisory delegations, legislative assemblies and employers seems necessary (Weaver et al, 1999). If moral culture and efficient behavior were created and auditors behaved responsibly, dysfunctional behaviors of US companies would not led to the failure and scandals in beginning of the 21st century. Therefore to ensure the community, auditors should place the efficient behaviors as their work priority. In recent years, accounting and auditing profession have been seriously damaged (Wyatt, 2004). Most researchers (e.g. Weaver et al, 1999) consider the success of organizations and institutions depending on the formulation and implementation of the appropriate ethical and behavior policies. In the study of American companies, they came to the conclusion that most companies have developed the behavioral policies, but these behavioral policies actually fluctuate. We could thus say that examining the factors affecting on behavior of auditors is necessary. Several factors affect the behavior of auditor. One of these factors is commitment of auditors to institutions and professional commitment. Very little research has been conducted to investigate the dysfunctional behaviors of auditors, but none of these studies has directly examined the influence of auditor's commitment to institutions and professional commitment on dysfunctional behavior of auditor. Therefore, the necessity of conducting such research is felt in Iran. Moreover, conducting this research will provide the possibility of better understand and knowledge of the factors affecting the dysfunctional behavior of auditors. Then, this subject will be discussed in the viewpoints of experts by describing the existing literature. In the next section, a summary of research done provides in the field of research subject. Then, formulation of the hypotheses, research methodology, data collection method, data analysis and statistical methods to test the hypotheses will be discussed. Concluding the research findings and providing the recommendations and limitations and resources studied end present study.

Theoretical basis of research:

Findings of the Public Supervisory Board of America's Accountants Association show that dysfunctional behavior of auditor is a constant concern for the audit profession. Dysfunctional behavior of the auditor could severely impact on the ability of public accounting companies to generate revenue, complete the work with timely professional-quality, and accurate assessment of employees' performance. These issues will impair the quality of audits in the long term. This study is important due to increase of awareness by professional institutions in developing countries in which the issues are related to the impairment of audit quality and dysfunctional behavior of the auditor. The results of studying the audit companies in developing countries will help to the issues of dysfunctional behavior of auditor for better understanding the effects of their bad behaviors and identifying the possible ways to better management. The study also helps to the auditing texts and behavioral texts according to organizational aspects and as well as extends

the previous studies by examining the specific factors related to organizational commitment and professional commitment in relation to existing studies about behavior of reducing the audit quality. Due to the quality nature of auditor work, a lot of visible controls (behavior, external, internal controls) which have restrictions of usage and greater diffusion control (private and social) are necessary (Otley and Pierce, 1996). Level of organizational and professional commitment of auditors may offer some perspectives in the work of these controls, and existing companies demonstrate an opportunity to impact on them. Organizational commitment and professional commitment show the personal characteristics of people for organization and their recruitment profession. To measure the organizational commitment, Porter et al. (1974) has developed the instruments of organizational commitment questionnaire which later was corrected by Mowday (1998). There are three identified dimensions; i.e. affective commitment, continuance commitment, and normative commitment. The influenced organizational commitment is known as important on the performance and individual behavior. Organizational commitment is also an important issue from both a conceptual and organizational perspectives, because it may be used to predict absenteeism, performance, transmission and other behaviors such dysfunctional behavior of employees (Camilleri, 2002).

In investigating the commitment of accountants to their organization has been observed that this factor is strongly associated with job flow, job satisfaction, performance, personality, and motivation (Clayton and Hutchinson, 2002). Individual attitudes to the organization are concluded from their loyalty to the company and characterized by its values. As a result, Individual attitudes indicate whether their connection the organization is primarily for economic incentives or not. Behavioral component of commitment reflects the willingness of an individual to expend effort in organization, and also his intention to remain in organization. Evaluation of accountant's organizational commitment may be of interest to organizations; so that, the preservation of employees represents a major issue for the public accounting companies (Aranya and Ferris, 1984).

Auditors have a high commitment in organizational commitment, and professional commitment may enjoy a more inclination to engage in dysfunctional behavior. But it may be involved in the underreporting in time to ensure the job future to the organization. Underreporting in time may even be seen as a commitment to the organization by some auditors and supervisors. The team auditing factors are more important than the extensive factors of auditing institutions in determining the quality of auditing (Wooten, 2003). Institutions which have a strong team auditing factors enjoy the high confidence of planning and proper functioning in the implementation of auditing processes. In a study entitled "The impact of audit fees, budget pressure of audit time and attitude of public accountant in dysfunctional behavior of public accountant and its implications on examining the audit quality in the scale of "small" public accounting company in Java", Suhayati (2012) expressed that the intense competition in public accounting company encourages to competitive bidding which led to the "cost of war" that affects the audit costs. This result brings implications for the pressure of audit time budget which is the reason of dysfunctional behavior of public accountants and attitudes for performing the public accountant tasks that will lead to poor audit quality. The results showed that there is a significant effect of audit costs, pressure of the audit time budget to the attitude of the public accountant. The pressure of audit time budget and attitude of public accountant also have a significant effects on dysfunctional behavior of public accountant and it can be the reason of increasing the audit quality. In a study entitled "Attitudes towards the dysfunctional behavior of auditor: impact on the budget focus, leadership behavior and effectiveness of the audit investigation", Piano & Thani (2013) believe that dysfunctional behavior of auditor in relation to reducing the audit quality is an acceptable issue. Emphasis on budget, structure of leadership behavior and attention and effectiveness of the audit investigation have been examined as attitude records towards dysfunctional behavior of auditor. The results of this study should impact on audit procedures, hiring, training and promotion decisions and help to minimize the occurrence and acceptance of dysfunctional behavior of the auditor Mindarti & Puspitsari (2014). The aim of this study is to analyze the

organizational commitment which modifies the impact on individual characteristics, i.e. the aim of turnover and function of auditor to accepting the dysfunctional behavior of the auditor. The results showed that the characteristics of individuals who intend to leave the job have a positive effect on acceptance to the dysfunctional behavior of auditor. While the auditors' performance has a negative impact on accepting the dysfunctional behavior of auditor. The results of this study indicate that organizational commitment plays a role as the moderating influence in leaving job target and auditor's performance to accepting the dysfunctional behavior of the auditor. Alkautsar (2014) conducted a study entitled "Source of control, professional commitment and dysfunctional behavior of auditor" to test the model of dysfunctional behavior of auditing related to individual characteristics of auditor, source of control, and professional commitment. One results of the study is that the source of control has a positive and significant effect on dysfunctional behavior of auditing. Similarly, the professional commitment significantly impact on dysfunctional behavior of auditing. Results also show the strong effect of commitment to profession for dysfunctional behavior of auditing from source of control.

Organizational commitment has been defined as the acceptance of organizational goals and willingness to work on behalf of the organization and is associated with the positive behaviors such as job performance and attention (Porter et al., 1974). Also, it is associated with dysfunctional behaviors such as resistance to change and reluctance to leave due to incompetence (Aranya and Ferris, 1984).

Organizational commitment can create an opposing force to the dysfunctional desire and increase the commitment. Individuals who have a strong belief in the organization and who are willing to work hard to achieve the organization's objectives are less likely to resort the unethical and / or dysfunctional tactics for achieving to personal goals. The central role of organizational commitment may also show the difference of motivation between individuals with high and low organizational commitment (Nouri & Parker, 1996). Also, Lincoln & Kalleberg (1990) claim that the high committed employees spend their effort to achieve the organizational goals, although such an effort does not directly help to the compensation of individual damage and professional opportunities. Individuals with a high organizational commitment want this organization for the success. According to Donnelly et al. (2003), if such individuals observe certain behaviors such as dysfunctional behavior, they may accept less these behaviors. Individuals with low organizational commitment might be more willing to follow their own interests rather than the organizational interests. Therefore, there is more likely to be observed dysfunctional behavior to promote individual from individuals with lower levels of organizational commitment. Commitment of an individual to his auditing company has been reflected for individual's identifying power by the organization. Similarly, professional commitment has been reflected by a profession with the power of identification (Otley and Pierce, 1996). Also, organizational commitment is typically related to the organizational commitment with functional behaviors such as presence and absence, job retention and job performance, dysfunctional behavior such as resistance to change and reluctance to leave due to lack of ability in communication. Previous evidence related to job performance, turnover and job satisfaction shows a negative relationship between organizational commitment and dysfunctional behavior of auditing. The combination of interrelationships between organizational commitment and professional commitment can provide a better understanding of the causes of auditor's dysfunctional behavior relevant to the auditor's team factors. Hence, the present study seeks to answer these questions: Is there a significant relationship between professional commitment and organizational commitment of auditors?, Is there a significant relationship between professional commitment and dysfunctional behavior of auditors?, Is there a significant relationship between organizational commitment and dysfunctional behavior of auditors?, and also does the organizational commitment mediate the relationship between professional commitment and dysfunctional behavior of auditors?

Research hypotheses

Hypothesis 1: There is a significant relationship between professional commitment and organizational commitment.

Hypothesis 2: There is a significant relationship between professional commitment and dysfunctional behavior of auditors.

Hypothesis 3: There is a significant relationship between organizational commitment and dysfunctional behavior of auditors.

Hypothesis 4: Organizational commitment mediates the relationship between professional commitment and dysfunctional behavior of auditors.

Research variables

Independent variable

Professional commitment: In fact, it has a similar definition with the organizational commitment, but the term of professional in its definition is used instead of organization and includes: acceptance of professional purposes belief, desire to the hard effort in line with the profession and desire to be a member of the intended profession (Leong et al., 2003). Regarding the mediator variable of employees' professional commitment, six items including subjects such as remaining in the organization, commitment and obligation to the people and organization for measuring the normative commitment, and contents such as effort to achieve the professional success, glory of his professional statements, consistency of the professional values with value of individuals, satisfaction with the current profession choice, highlighting the profession in comparison to the other ones, and knowing the membership in the profession as the inspiration for performing the job tasks have been generally raised in research tools by using the Blao questionnaire(2003).

Dependent variable

Auditor dysfunctional behaviors: Negligence of auditors in correct performing the audit procedures can be attributed to dysfunctional behaviors of auditing. Dysfunctional auditing behaviors that caused by behavior of auditors during the period of auditing reduce the efficiency in collecting the audit evidence. These behaviors will affect the audit quality and undermine the credibility of profession. In this study, two axis of dysfunctional behavior have been used as follows:

- * Lower reporting in the real-time of doing work: When over the time budget is spent for audit performing, but the real-time is reported less to observe the time budget.

- * Reduction measures to audit quality: The possible behaviors and measures of auditors against the time budget pressure have been mentioned as reduction measures to audit quality. In fact, the time budget pressure is the time required to perform the audit over the time foreseen in the budget and the auditor is required to do the work at the appointed time. These measures are presented in the form of operational concepts later.

To measure the dysfunctional behavior of auditors, this study deals with the reduction measures to audit quality by raising contents such as accepting the weak description of auditee, superficial review of the auditee documents, failure (defeat) in the research and investigation of an accounting principle, reducing the amount of work performed on a stage of the audit and finishing a stage of audit plan without completing the work or implementing the goal and investigates the contents such as less reporting than the real time through working in the private times and transfer of time to incalculable parts of the research tools in reporting less than the real time section.

5-3- Mediator variable

Organizational commitment: Organizational commitment is a psychological state in which person is dependent on place of employment organization (Allen & Meyer, 1990). In this study, the mediator variable is organizational commitment in which the Allen and Meyer's three-dimensional model

including three types of affective, continuance, and normative commitment has been used. Then, we will define each dimension of the study:

* Continuous commitment: Continuous commitment refers to understanding the cost of leaving the organization by the individual. Individuals are committed to their organization because they feel that they have to stay; otherwise, they should ignore the optimum level of personal status, seniority, remuneration, work programs, pensions and other benefits obtained in the organization.

* Normative commitment: Normative commitment refers to the psychological attachment of employees to the organization based on experiences of sociability. In other words, employees with the normative commitment stay in organization, because they believe that they are indebted to organization and their staying is a right and moral thing.

* Affective commitment: Affective commitment refers to mental attachment of employees to organization where they are active; this attachment is achieved through identifying the organization's goals and values (O'Reilly & Chatmn, 1986; Meyer & Herscovitch, 2001). Affective commitment is in contrast with the continuous commitment which is based on the side bet theory and is counterpoint of normative commitment which is based on moral obligations.

Regarding the mediator variable, organizational commitment of employees including three dimensions of normative commitment (four items), affective commitment (four items), and continuous commitment (four items), a total of twelve items by using the valid and standard questionnaires of Meyer et al. (1993) with contents such as remaining in the organization, and commitment and responsibility to individuals and organization to measure the normative commitment, subjects such as lack of leaving the organization, personal interest to work in the organization, lack of working opportunity to leave the organization for measuring the continuous commitment, and ultimately with the help of subjects such as feel happy to serve in the organization, a sense of high belonging and attachment to the organization to measure the affective commitment have been raised in research tools.

Methodology

The present study is applied research in terms of purpose and is descriptive-survey one in terms of methods of collecting and analyzing data. Statistical population of the study is all employees of auditing institutions. Due to the high volume of number of employees and distribution of institutions in the country of Iran and according to time and financial resources of the researcher, sampling was randomly used from the audit institutions in the city of Mashhad with the viewpoint of supervisor professor to select the audit institutions of population members. Sampling method includes 409 people according to research conducted from the number of the selected institutions employees, and the Cochran formula was used for sample size of the limited community. To increase the validity of the study, 220 questionnaires were distributed in which, the number of 174 questionnaires was received as Table 3.1 and become the basis for the statistical analysis. 32 questionnaires were not returned among the questionnaires distributed; as well as, the number of 14 questionnaires were excluded due to defects in completing. The return rate of questionnaires was determined about 79.09 percent. The questionnaire consists of three parts. In first part, the questions related to dysfunctional behavior of audit were measured through using the five specific behaviors similar to the identified behavior by the Otley and Pierce (1996) and Kelley and Margheim (1990). It will be asked from individuals that they show the number of times that faced to these behaviors (superficial examination of documents, acceptance of the poor explaining the customer, decreased work in audit procedures, failure to study the accounting principles and the untimely end to work) in their past years of audit work based on the items (questions) proposed in the research tools via the Likert scale with five ranges (never, rarely, sometimes, often or almost always). The second part of the Allen & Meyer's questionnaire items (1990) includes three dimensions of normative, continuous, and affective commitment to measure the organizational commitment and the third part of the items related to the Blao questionnaire (2003) includes six items for professional commitment. In total, the questionnaire of this research consists of 25 items. In this two-part, questionnaire responses have been divided on a five point

Likert scale (strongly disagree, disagree, neither agree nor disagree, agree, and strongly agree), so that the respondents identify their degree of agreement on a Likert scale which ranked from one to five degrees. In this study, structural equation modeling and partial least squares method have been used to test the hypotheses and fitting the model. To test the research hypotheses, the possibility value of fitting the model is used in significant states of parameters. Since the desired confidence level is 95 percent, therefore the significant number at level of 95% is 1.96; so, numbers in the range of (-1.96, 1.96) are located in the rejection area and numbers outside this range will be accepted.

Research findings

In this study, viewpoint of academic expert (supervisors) and organizational experts (specialists and experts in audit institutions) was used to investigate the superficial validity. Also, the factor analysis has been used in the present study to determine the construct validity. Factor analysis can be done in two ways as exploratory and confirmatory. Exploratory factor analysis for the present study was done by spss software which its results are presented in Table 1. Also, describing the Table 3 has referred to the explaining the results of confirmatory factor analysis performed by the Smart PLS software. Bartlett's test results and sampling adequacy index indicate that values of both indexes are at a desirable level. The value of sampling adequacy index is more than 0.5 for all variables and significant value of Bartlett's test is less than 0.5 as well. After ensuring the appropriateness of sample size, items commonalities values and items that their value was less than 0.3 were examined. It is clear that these items are not consistent with the other items and are not suitable explaining for that dimension; so, they were excluded from the analysis which marked with hatching.

Table 1- Results related to exploratory factor analysis of research questionnaire items

Variable name	Items	Factor loading in step 1	Factor loading in step 2	Significance of Bartlet test	Degrees of freedom	Approximate value of 2χ	Sampling adequacy index
Normative commitment	NC 1	.016	-	.000	3	50.965	.640
	NC 2	.627	.620				
	NC 3	.515	.521				
	NC 4	.564	.576				
Continuous commitment	CC 1	.642		.000	6	159.932	.788
	CC 2	.562					
	CC 3	.646					
	CC 4	.607					
Affective commitment	AC 1	.505		.000	6	179.216	.765
	AC 2	.606					
	AC 3	.704					
	AC 4	.682					
Reporting less than the real time	URT 1	.808		.000	1	69.156	.500
	URT 2	.808					
Reducing measures of audit quality	RAQ 1	.696		.000	10	379.990	.760
	RAQ 2	.656					
	RAQ 3	.782					
	RAQ 4	.744					

	RAQ 5	.311					
Professional commitment	AOC1	.702	.740	.000	10	353.218	.828
	AOC2	.714	.728				
	AOC3	.730	.746				
	AOC4	.610	.610				
	AOC5	.420	.407				
	AOC6	.215	-				

The convergent validity (credit) in the structural equation model is analyzed by using the extracted mean-variance standard. This index represents the amount of variance that a construct (latent variable) acquires from its markers. For this criteria, Farnel and Lacker (1981) suggest values larger than 0.5, because this value ensures that the variance of a structure is defined by its markers at least 50%. Then, the results of examining the convergent validity have been presented in the present study.

Table 2. Convergent validity of the research constructs (latent variables)

No.	Variable	Average of variance extracted
1	Professional commitment	.645
2	Organizational commitment	.767
3	Dysfunctional behavior	.767

As seen in Table 2, all average values of variance extracted are more than 0.5 and therefore, model of measuring enjoys an appropriate convergent validity. Cronbach's alpha test was used to assess the reliability. The reliability of each the latent variable markers in structural equation model is characterized by the factor loadings of each marker. The value of each factor loadings for relevant latent variable markers should be greater than or equal to 0.5. In Table (3), the amount of factor loadings for latent variables markers of the research is visible.

Table 3 - Value of factor loadings of the latent variables markers (confirmatory factor analysis)

Markers/ latent variable	Professional commitment	Dysfunctional behavior	Organizational commitment	Probability value
AC	.463	-.112	.883	38.645
AOC1	.863	-.079	.468	27.193
AOC2	.853	-.066	.431	33.410
AOC3	.873	.055	.503	36.040
AOC4	.780	.063	.423	16.722
AOC5	.620	-.107	.285	7.318
RAQ	-.070	.827	-.140	3.285
CC	.487	-.194	.904	54.721
NC	.453	-.152	.840	25.997
URT	-.003	.610	-.114	2.204

Construct validity makes it possible to examine the internal consistency of indices that measure a concept. In other words, construct validity shows that the observed variables (markers) how carefully measure the latent variable. To measure this validity, the index of combination validity in structural equation modeling is presented. The index is calculated by Cronbach's alpha coefficient. Value of this index should be greater than or equal to 0.7. Table 4 shows the value of construct validity for each of the latent variables.

Table 4 - Value of construct validity for each of the latent variables

No.	Variable	Cronbach's alpha for Sample of 35 persons	Cronbach's alpha for total sample	Combined validity of total sample
1	Normative commitment	.780	.726	0.908
2	Continuous commitment	.825	.790	
3	Affective commitment	.881	.820	
4	Reducing measures of audit quality	.791	.830	0.866
5	Reporting less than the real time	.721	.762	
6	Professional commitment	.801	.858	0.899

If the statistics probability value is larger than 1.96, the relevant hypothesis is confirmed in the error level of 0.05. Summarized results of examining the hypotheses are shown in Table 5.

Table 5 - Summarized results of testing the research hypotheses

Hypothesis	Independent variable	Mediator variable	Dependent variable	Path coefficient	Probability	Significance (-1.96, 1.96)
1	Professional commitment	-	Organizational commitment	.535	7.852	Significant
2	Professional commitment	-	Dysfunctional behavior of auditors	-.451	4.716	Significant
3	Organizational commitment	-	Dysfunctional behavior of auditors	.204	2.112	Significant
4	Professional commitment	Organizational commitment	Dysfunctional behavior of auditors	.535	7.852	Significant
				-.204	2.112	

To evaluate the quality or validity of the model, checking the validity including an investigation index of share validity and index of investigation redundancy has been used. The positive values of these indexes show the suitable and acceptable quality of the measured and structural models. The fit results have been presented in Table 5.

Table 5 - Indicators of model fitting

No.	Variable	Share index	Redundancy index
1	Professional commitment	.281	.281
2	Organizational commitment	.296	.090
3	Dysfunctional behavior	.251	.128

Conclusion

In the formulation of first hypothesis, the question raised was that whether the professional commitment impact on organizational commitment of auditors in audit institutions or not? Thus according to the path analysis, the amount of path coefficient between these two variables (0.535) has been estimated. Given the probability of 7.852, it can be concluded that this path coefficient is significant at the error level of 0.05, i.e. the professional commitment is associated with the organizational commitment of auditors. Therefore, the first hypothesis was confirmed. The results of this hypothesis are consistent with the results of Paino et al (2011). In the formulation of second hypothesis, the question raised was that whether the professional commitment is effective on dysfunctional behavior of auditors in audit institutions or not?

Thus according to the path analysis, the amount of path coefficient between these two variables (-0.451) has been estimated. Given the probability of 4.716, it can be concluded that this path coefficient is significant at the error level of 0.05, i.e. the professional commitment is associated with the dysfunctional behavior of auditors. Therefore, the second hypothesis was confirmed. The results of this hypothesis are consistent with the results of Alkautsar (2014) and are in conflict with the results of Paino et al (2011). In the formulation of third hypothesis, the question raised was that whether the organizational commitment is effective on dysfunctional behavior of auditors in audit institutions or not? Thus according to the path analysis, the amount of path coefficient between these two variables (-0.204) has been estimated. Given the probability of 2.112, it can be concluded that this path coefficient is significant at the error level of 0.05, i.e. the organizational commitment is associated with the dysfunctional behavior of auditors. Therefore, the third hypothesis was confirmed. The results of this hypothesis are consistent with the results of Mindarti & Puspitasari and Paino et al (2011). In the formulation of forth hypothesis, the question raised was that whether the organizational commitment mediates the relationship between professional commitment and dysfunctional behavior of auditors or not? Thus according to the path analysis, the amount of path coefficient for relationship between two variables of professional commitment and organizational commitment is equal to 0.535, and relationship between two variables of organizational commitment and dysfunctional behavior of auditors is equal to -0.451. Given the significance of probability value for relationship between professional commitment and organizational commitment and for relationship between organizational commitment and dysfunctional behavior of auditors, it can be concluded that this indirect path is significant at the error level of 0.05; i.e. there is a significant relationship between professional commitment and dysfunctional behavior of auditors through the organizational commitment. Therefore, the forth hypothesis was confirmed as the research sub-hypothesis. The results of this hypothesis are consistent with results of Paino et al (2011).

Suggestions

1. According to the research results, it is suggested to managers in audit institutions that pay special attention to factors of auditors' dysfunctional behavior including reducing measures of audit quality and reporting less than the real time that increasing the levels of this issue may lead to many problems. Therefore, it is recommended to these institutions that reduce the time budget pressure on employees of the institution. Unusual and inappropriate time budget decreases the motivation of auditors to perform auditing and makes the willingness for reducing measures of audit quality in them.
2. It is proposed to audit managers that focus on audit procedures, hiring, training, and decision-makings for promoting the effectiveness through the contemplation on results of this research and help to minimize the occurrence and acceptance of auditors' dysfunctional behavior in work.
3. Auditors who have professional commitment in their work and have organizational commitment to their own constant activity place (the current audit institution), they enjoy more efficacy and show substantially less nonprofessional and dysfunctional behavior of themselves in practice; Therefore it is suggested to those involved in developing standards that provide the related rules for effectiveness and efficiency of auditors; certainly, the professional and organizational commitments of this group of community will lead to the conclusion that all will practically see the progress in professional behaviors of auditors, if the minimum required working standards (good working environment, creation of administrative justice, proportion of salary and benefits to activities of auditors, etc.) to be provided.
4. To reduce the dysfunctional behavior of auditors, it is suggested to audit managers that pay special attention to the moral and training educations of auditors alongside the other educations of National Audit Office.
5. It is suggested to audit managers in institutions that place the professional ethics as a priority of auditors' work and implement its components i.e. professional commitment and its requirements. According to results of this research, since professional commitment has an inverse relationship with

dysfunctional behavior of auditors, this can be effective to improve the professional commitment of auditors and reduce the dysfunctional behavior.

It is suggested for future researches:

1. Investigate the effect of personality traits of auditors in the relationship between professional and organizational commitment on dysfunctional behavior of auditors;
2. Effect of dysfunctional behaviors of auditors and individual culture on audit quality;
3. Examine the relationship of culture dominant in audit institutions on dysfunctional behaviors of auditors;
4. Investigate the effect of audit quality factors (reputation of institution, expertise of audit institution) on dysfunctional behavior of auditors.

Limitations

1. Space limitation of the research: Research statistical population is restricted to auditors engaged on auditing institutions in the city of Mashhad. Therefore, precautions should be taken into account in generalizing the results to the auditors in the other institutions of the society, (space limitation of the study).
2. Single method limitation of the research: Data of this study was collected by using the self-report measures. Therefore, the participants may estimate their flattery behavior more or less than the actual value that develop the bias of research results. Another issue is that they may incline the findings to a particular direction.

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