

**PENGARUH RELIGIUSTAS, *LOVE OF MONEY*, *TURNOVER INTENTION* DAN KOMITMEN PROFESIONAL TERHADAP PERILAKU DISFUNGSIONAL AUDIT**

**(Studi Empiris Pada Kantor Akuntan Publik di Provinsi Bali)**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh religiusitas, *love of money*, *turnover intention*, dan komitmen profesional terhadap perilaku disfungsional audit pada Kantor Akuntan Publik di Provinsi Bali. Jenis penelitian ini adalah penelitian kuantitatif. Populasi yang digunakan adalah seluruh auditor pada Kantor Akuntan Publik di Provinsi Bali. Teknik pengambilan sampel pada penelitian ini menggunakan metode sensus. Dengan menggunakan sampel sejumlah 54 orang auditor. Sumber data yang digunakan adalah data primer. Data diperoleh dari penyebaran kuesioner secara langsung kepada responden. Analisis data dalam penelitian ini menggunakan analisis deskriptif, uji kualitas data, uji asumsi klasik, analisis regresi linier berganda dan uji hipotesis dengan bantuan program SPSS versi 23.0.

Hasil penelitian menunjukkan bahwa 1) religiusitas berpengaruh negatif dan signifikan terhadap perilaku disfungsional audit, 2) *love of money* berpengaruh positif dan signifikan terhadap perilaku disfungsional audit; 3) *turnover intention* berpengaruh positif dan signifikan terhadap perilaku disfungsional audit; dan (4) komitmen profesional berpengaruh negatif dan signifikan terhadap perilaku disfungsional audit.

**Kata kunci:** religiusitas, *love of money*, *turnover intention*, komitmen profesional, perilaku disfungsional audit

**THE EFFECT OF RELIGIOSITY, LOVE OF MONEY, TURNOVER  
INTENTION AND PROFESSIONAL COMMITMENTS TO  
DYSFUNCTIONAL AUDIT BEHAVIOR  
(An Empirical Study of Public Accounting Firms in Bali Province)**

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**Abstract**

This study aimed to determine the effect of religiosity, love of money, turnover intention, and professional commitment to dysfunctional audit behavior at public accountant firms in Bali Province. The design of the research was quantitative. The population used was all auditors at the public accountant firms in Bali Province. The sampling technique used was census, by using the samples of 54 auditors. The data source was primary data, collected by distributing questionnaires directly to the respondents. The data analyses were descriptive analysis, data quality test, classic assumption test, multiple linear regression analysis and hypothesis testing conducted with SPSS version 23.0. The results of the study showed that 1) religiosity had a negative and significant effect on dysfunctional audit behavior, 2) love of money had a positive and significant effect on dysfunctional audit behavior; 3) turnover intention had a positive and significant effect on dysfunctional audit behavior; and (4) professional commitment had a negative and significant effect on dysfunctional audit behavior.

Keywords: religiosity, love of money, turnover intention, professional commitment, dysfunctional audit behavior