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## PSYCHOLOGICAL CAPITAL MEDIATION ON THE RELATIONSHIP BETWEEN AUDITOR EXPERIENCE AND ACCEPTANCE OF UNDER- REPORTING TIME: AN INDONESIAN STUDY

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### ABSTRACT

This study aimed to examine the auditor's psychological capital and psychological capital mediation experience on the relationship between the auditor's experience and the acceptance of under-reporting time. To maintain the quality of audit report results, efforts are needed to prevent dysfunctional behavior from auditors. It is also necessary to determine the factors that trigger dysfunctional behavior, especially under-reporting time. This study uses online surveys with respondents from government auditors who work at the Supreme Audit Agency, spread across regional offices throughout Indonesia. Sixty-nine respondents participate in this study. The results showed a relationship between auditors' experience, psychological capital, and under-reporting time acceptance. This study proves that experience influences psychological capital and psychological capital mediates the relationship between experience and acceptance of under-reporting time. The result contributes to the literature's psychological capital. This study is the first to introduce the relationship between psychological capital, auditor experience, and under-reporting time acceptance.

**KEYWORDS:** Auditor Experience; Psychological Capital; Under-Reporting Time.

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## INTRODUCTION

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Prior studies found that there has been an issue with the financial accountability of local governments in Indonesia. Trisaptya, Halim Dedy Perdana, & Sulardi (2016) found that the quality of disclosure of information in the financial reports of local governments in 34 districts/cities in Central Java Province is still low. A more recent study conducted by Pratolo & Diah (2020) found that fiscal decentralization does not significantly affect the accountability of regional financial reporting. This issue, therefore, increases the demand for state financial accountability in Indonesia. A good accountability system requires a form of accountability that can prevent deviant practices in government. One of the important elements in the system is the inspection function (Halim, 2014). An examination is carried out to encourage good financial governance by obtaining confidence that state finances' management and responsibility follow the provisions of laws and regulations and the principles of good governance (BPK RI, 2017).

Examining state finances' management and accountability is carried out to create a clean and free government from corruption, collusion, and nepotism. To ensure the audit results' quality is achieved, the audit's implementation is based on the State Financial Audit Standards (BPK RI, 2017). The State Financial Audit Standards (SPKN) require state financial audit auditors to be independent, with integrity and professionalism. To maintain professionalism, auditors must avoid behaviors that can impact the audit report's quality (dysfunctional behavior). Hamdani, Rahimah, & Hafiz (2020) concluded that auditor professionalism positively affects audit quality. Pre-professionalism can prevent fraud and mismatches in the audit implementation, which will later affect the quality of the audit results. Dysfunctional behavior is all auditors' actions or behaviors that can negatively affect audit quality (Sweeney & Pierce, 2004). According to Bik (2010), dysfunctional behavior includes insufficient evidence collection, inadequate review of working papers, deviations from audit standards, negligence in making material adjustments, reducing the number of samples, and receiving doubtful evidence under-reporting time. These things will make the audit process not following predetermined standards and have implications for the quality of the audit results.

Research related to dysfunctional behavior was carried out by Syam, Djaddang, Mulyadi, & Ghozali (2020), who found that under-reporting of time, premature sign-off, time-budget pressure, and task complexity can be used as predictors of dysfunctional auditor behavior. Research by Svanberg & Öhman (2016) found that time and budget pressures impact under-reporting time but not on decreasing audit quality. Nehme, AlKhoury, & Al Mutawa (2019) studied dysfunctional behavior in which premature sign-off and under-reporting were selected as the two main signaling proxies. The results showed that experienced auditors had a greater tendency to behave dysfunctionally compared to inexperienced auditors. Paino, Smith, & Ismail (2012) indicate that auditors who accept dysfunctional behavior tend to have an external locus of control and show higher turnover intentions. Donnelly, Quirin, & Bryan (2003) state that dysfunctional behaviors such as premature sign-offs, insufficient evidence gathering, changing or changing audit procedures, and under-reporting time negatively affect the auditing profession. One of the dysfunctional behaviors that are often studied is the under-reporting of time (Bik, 2010). According to Sweeney (2006), underreporting of time occurs when workers manipulate time records by reporting tasks shorter than used. This appears to have been triggered by tight budgeting (Donnelly et al., 2003).

The audit function carried out by the Supreme Audit Agency of the Republic of Indonesia (BPK) is becoming increasingly complex as the management of state finances in central government entities and regional governments continues to develop. This has implications for increasing the number of audit assignments to BPK auditors. Time constraints and increasing workloads put pressure on the auditors. These problems can have an impact on the emergence of dysfunctional behavior.

To maintain the quality of the BPK audit report results, efforts are needed to prevent dysfunctional behavior. In addition, it is also necessary to determine the factors that trigger dysfunctional behavior, especially under-reporting time. Maryanti (2005) found that turnover intention, employee performance, and organizational commitment significantly affect dysfunctional behavior. Meanwhile, locus of control did not affect this behavior. Evanauli and Nazarudin (2013) also found that auditors who tend to the external locus of control are more tolerant of dysfunctional audit behavior. Meanwhile, turnover intention does not positively affect dysfunctional behavior, while performance and religiosity have a negative effect. Another study that links time pressure and supervisor style was Donnelly, Quirin, & Bryan (2003).

These studies focus on factors other than individual auditors as the cause of under-reporting time. Research examining factors originating from individual auditors as mediators that encourage under-reporting time is still limited. Prior studies focused on professional commitment (Herda & Kasey, 2016), premature sign-offs (Rabih Nehme, Michael, & Kozah, 2020), and personality traits (Aamir, Rasid, Baskaran, & Manzoor, 2018). This research included individual psychological aspects. The individual's psychological aspect is an essential factor in proving the emergence of dysfunctional behavior, so it is hoped that this research can reveal psychological constructs in the form of self-efficacy, optimism, hope, and resilience with dysfunctional behavior, in this case: acceptance of under-reporting time. According to Donnelly, Quirin, & Bryan (2003), the auditor's character can be one of the factors that can influence the auditor to choose under-reporting time, such as locus of control.

By considering the internal factors of an individual, Gupta & Shaheen (2017) found that an effective strategy to reduce dysfunctional behavior was by increasing the psychological capital of an individual. Psychological capital can be interpreted as a developing individual psychological capacity with characteristics consisting of self-efficacy, optimism, hope, and resilience (Luthans et al., 2007). Research conducted by Luthans et al. (2007) concluded that workers with high psychological capital were more able to survive a global, dynamic, and competitive environment. Therefore, an effort is needed to invest in psychological capital.

One of the things that can increase psychological capital is experience. Hsing-ming, Mei-ju, Chia-hui, & Ho-tang (2017) stated that experience positively influences psychological capital. Other studies have shown that some auditors who have gained experience over their years are more likely to recognize the detrimental consequences of dysfunctional audit behavior (Alderman and Deitrick 1982; Kelley and Seiler 1982; Cook and Kelley 1988; Raghunathan 1991; Shapeero et al. 2003; Donnelly. et al. 2011). More experienced auditors value the harmful effects of insufficient reporting time than less experienced auditors, regardless of their commitment to the profession.

Furthermore, the individual's psychological aspect is an essential factor in proving the emergence of dysfunctional behavior, in this case, the acceptance behavior of under-reporting time. The psychological aspect, in this case, is psychological capital. Thus,

research is needed to see individual psychological factors in mediating dysfunctional behavior in the form of receiving under-reporting time with auditors' experience. This study tries to prove psychological capital's role in the auditor experience variable and under-reporting time acceptance. In this case, psychological capital is related to psychological constructs in the form of self-efficacy, optimism, hope, and resilience (Luthans et al., 2007).

This research uses the goal-setting theory. Goal-setting theory is one of the theories of motivation put forward by Locke (1968). According to this theory, individuals have several goals, choose goals, and are motivated to achieve them. This theory assumes that the main factor influencing the choices individuals make is the goals they have. Individual awareness in choosing goals will influence motivation through four mechanisms. First, the goals that are owned will lead to efforts to achieve them. Second, goals will direct attention and efforts to achieve these goals. Third, the goal will increase the effort continuously. Fourth, goals will influence indirect actions toward using relevant strategies and knowledge (Mitchell and Daniels, 2003). This theory has been used in auditing research (Nugraha et al., 2015; Natawirani et al., 2017; Misbahuddin et al., 2018).

Previous research based on the theory of goal setting was carried out by Misbahuddin et al. (2018) regarding the factors that affect audit judgment. Personal goals are stimulants of increased effort. One of the forms is incentives. These test results prove that auditors who receive performance (financial) incentives increase motivation to make audit judgments (performance) in low assignments. The goal-setting theory states that the auditor's objectives will determine the auditor's choice of action. An auditor may receive an under-reporting time to be able to stay in their job. The same thing was stated by Nugraha, Ditya Purba, and Januarti (2015).

The use of goal-setting theory in this study is based on two reasons. First, as an individual, the auditor has the motivation and goals for each given audit engagement. Second, the role of individual psychology in this study can be applied in constructing a hypothesis to see how the relationship between individual psychology and auditors who have experience with dysfunctional behavior in under-reporting time acceptance.

Donnelly's (2003) study concluded that external locus of control, low performance, and high turnover intention increase acceptance of dysfunctional behavior. Based on this, knowing the auditor's locus of control will be helpful to prevent dysfunctional behavior. Regular and ongoing training and strengthening will be able to reduce the acceptance of dysfunctional behavior. When poor performance is associated with increased acceptance of dysfunctional behavior, it is necessary to take corrective action or intervention against poor performance immediately. This needs to be done to prevent it from continuing to increase acceptance of dysfunctional behavior.

This study aimed to examine the effect of experience on psychological capital and mediate a negative relationship between psychological capital and under-reporting time acceptance. In addition, the role of psychological capital in mediating auditors' experience and receiving under-reporting time is also examined. This research is expected to provide new evidence about existing positive psychological constructs, including hope, resilience, optimism, and self-efficacy. When combined, it represents what has been termed psychological capital (Luthans et al., 2004; Luthans et al., 2007) on research in the auditing field.

The benefits and contributions to this research are, first, to build the literature psychological capital. Second, to answer the limitations and suggestions of previous research. Donnelly, Quirin, & Bryan (2003) suggested that future research is linked to

different individual's psychology. Third, several previous studies show that acceptance of under-reporting time is always associated with auditor performance, organizational commitment, and auditor ethics. The latest research is not much related to individual psychology. Therefore, this study will look at the psychological aspects of the individual through psychological capital.

### Hypotheses Development

Hypotheses' are developed based on previous research. Previous research has attempted to identify positive resources, such as psychological capital, which is proven to play a role in partially mediating the effects of job stress on job satisfaction. Findings from Guan, Li, & Ma (2017) show that psychological capital can be measured and developed. Therefore, management must develop interventions to increase psychological capital. Psychological capital is recognized as a condition of positive psychological capacity that includes self-efficacy, hope, optimism, and resilience that can be measured, developed, and changed with various results. In other words, individuals with high psychological capital scores can deal effectively with problems, anticipate good results, recover quickly from frustrations, and face negative situations with a better attitude. The positive effects of psychological capital have been explored in various jobs, such as nursing, teaching, and law (Sun, T., Zhao, XW, Yang, LB, & Fan, 2012; Liu, Chang, Fu, Wang, & Wang, 2012).

More experienced auditors will appreciate the harmful effects of under-reporting time more than less experienced auditors. Auditor experience is one of the variables used to see the behavior of under-reporting time as stated by Otley (1996), Sweeney et al. (2006), and Sweeney & Pierce (2010). Several empirical studies on under-reporting time have found that auditors at the staff and senior levels were involved in higher levels of under-reporting time behavior. Donnelly & Quirin (2011) also found that experience level was negatively related to dysfunctional audit behavior (including under-reporting). Sweeney & Pierce (2010) found that auditor experience was negatively related to under-reporting. Experience positively influences psychological capital by Hsing-ming, Mei-ju, Chia-hui, & Ho-tang (2017). The research results mentioned that when someone works, provides services and accumulates work experience for a longer period, he is more likely to have psychological capital and professional commitment. This suggests that experienced workers often have more power and resources.

The psychological capital function as a mediator has attracted many researchers in various fields, including medicine and education. For example, a study reported that psychological capital served as a mediator between family work and burnout among female nurses in China (Roche, Haar, & Luthans, 2014). In the current auditor work environment, the auditor's experience has a positive effect on psychological capital. Therefore, it is expected that the auditor's experience will have a positive effect on psychological capital. The theory used to explain the relationship in this study is the theory of goal setting. Locke and Latham (1990) stated that each individual's goals would affect their work behavior.

In this study, individuals are auditors who work at BPK, where each auditor has an objective that will determine the auditor's behavior. An auditor who owns psychological capital consisting of hope, resiliency, optimism, and self-efficiency will choose to take action according to the existing commitments and goals towards these objectives, so that in that situation, the auditor may accept and under-reporting time because the auditor thinks it is an option to remain in work. On the other hand, it is possible for auditors not to accept and under-reporting time because they know that the behavior is not following the objectives and commitments as an auditor and avoid negative impacts if their superiors

detect such behavior. This theory's application is also applied to research that discusses the application of under-reporting time carried out by Srimindarti & Puspitasari (2013).

Gupta & Shaheen (2017) found that increasing psychological capital effectively reduces job burnout. Job burnout is the same as under-reporting time, which triggers dysfunctional behavior; as Kalliath (2003) explained, organizational researchers show that job burnout can cause dysfunctional attitudes that affect individual employee welfare and organizational results. Another view put forward by Donnelly, Quirin, & Bryan (2003) that dysfunctional behaviors such as premature sign-offs, insufficient evidence gathering, changing or changing audit procedures, and under-reporting time have a negative effect on the auditing profession. For that, psychological capital is effective in reducing under-reporting time.

Acceptance of under-reporting time reflects a situation that shows the auditor completes work or tasks charged with personal time and is motivated by the desire to avoid or minimize excess budget (Commission on Auditor's Responsibilities Report, 1978 in Otley, D., 1996). Several previous studies conducted by Agoglia, Hatfield, & Lambert (2015), Donnelly, Quirin, & Bryan (2003), Sweeney et al. (2006) concluded that public accounting firms usually use time budgets as a means of controlling the number of time auditors spend working. The time budget prepared by the auditor starts from the initial meeting, conducting the audit, completing the audit, and preparing the report. Based on this literature, the following hypotheses are structured.

**H1:** Auditor's experience has a positive effect on psychological capital.

**H2:** Psychological capital has a negative effect on the acceptance of under-reporting time.

**H3:** Psychological capital mediates the effect of experience on acceptance of under-reporting time.

To explain the hypotheses compiled to explain the hypotheses arranged as in Figure 1 below.

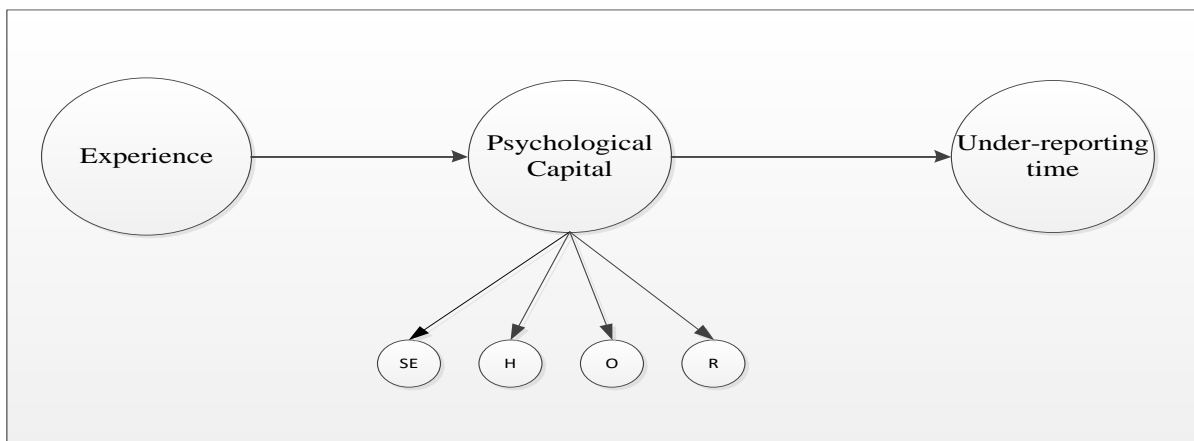


Figure 1. Research Model

**METHOD**

This study uses a quantitative method with an online survey approach to BPK auditors. The online survey was conducted with the consideration of auditors working at the BPK in each province in Indonesia to collect questionnaires. The population in this study is government auditors who work at the BPK. The samples obtained during the period from July 2019 to September 2019 were 69 auditors. The criteria for the selected auditors were auditors who had worked at BPK for at least three years. This criterion is because auditors

who have worked for less than three years do not have sufficient experience. The samples obtained were not many,

The survey in this study used a questionnaire as an instrument in collecting BPK auditors' perceptions. The survey instrument consists of 31 items that measure the auditor's experience, psychological capital, and under-reporting time. The auditor's experience is operationalized with seven questions that refer to Herda & Kasey's (2016) research and Knoers and Haditono's (1999). Herda & Kasey (2016) used a measure of the length of service to measure auditor experience. However, in this study, the length of work and the number of assignments were carried out, and the number of training and continuing education activities attended. This refers to Knoers and Haditono (1999), which states that work experience variables are measured using indicators of the length of work, frequency of work performed, and the number of attended training.

Psychological capital measured using 20 question items that refer to the Psychological Capital Questionnaire (PCQ) developed by (Luthans et al., 2007). The questionnaire consists of four dimensions: self-efficacy, hope, resilience, and optimism. Each item is scored on a Likert scale of 1 to 5, where 1 indicates strong disagreement (strongly disagree), and 5 indicates strong agreement (strongly agree), with higher scores indicating a higher psychological capital level.

*Under-reporting time* was operationalized using four items taken from the dysfunctional behavior scale to measure the acceptance of under-reporting time previously carried out by Donnelly, Quirin, & Bryan (2003). Under-reporting time is measured by an instrument consisting of question items. The measurement scale used is a 5-point Likert scale, namely 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree.

Data analysis in this study used the Partial Least Square (PLS) approach. The PLS approach uses a distribution-free (does not assume certain data; it can be nominal, category, ordinal, interval, and ratio) (Ghozali, 2016). The statistical analysis method used in this study consists of data validity testing and hypothesis testing.

## RESULTS AND DISCUSSION

### Demographics

The subjects in this study were government auditors in Indonesia who were spread across all provinces in Indonesia.

Based on gender, according to the table above. The number of subjects used was 65 percent consisting of 45 men and 35 percent, consisting of 24 women. Meanwhile, the respondents' age range varied, with the highest percentage of 38 percent or 26 respondents with an age range between 36 to 40 years.

Based on the level of education, most respondents were S1/equivalent graduates with a frequency of 44 people or about 64 percent. For positions, currently, most respondents are young examiners, namely 59 percent or as many as 41. Based on the length of work, most of the respondents had experience working as auditors for more than ten years with a frequency of 44 people or about 64 percent.

Characteristics	Frequency	Percentage (%)
<b>Gender</b>		
Male	45	65.2
Women	24	34.8
<b>Age</b>		
26 to 30 years	2	2.9
31 s / d 35 years	25	36.2
36 s / d 40 years	26	37.7
41 to 50 years	14	20.3
> 50 years	2	2.9
<b>Education</b>		
D3 / equivalent	1	1.4
S1 / equivalent	44	63.8
S2 / equivalent	24	34.8
<b>Job Position</b>		
First Examiner	21	30.4
Young Examiner	41	59.4
Intermediate Examiner	5	7.2
Structural	1	1.4
Competency Development Analyst	1	1.4
<b>Length of work</b>		
Between 3-5 years	2	2.9
Between 6-10 years	23	33.3
> 10 years	44	63.8

**Table 1.**  
Demographics

**Result**

To test the convergent validity, this study uses the Average Variance Extracted (AVE). The instrument is declared valid if the AVE value is above 0.50. In the table above, it is known that the AVE value of all instruments is > 0.50, so it can be said that all instruments are valid. The reliability test is fulfilled if Composite Reliability (CR) > 0.7 and Cronbach's Alpha (CA) > 0.6, which states that the data used represents the research model (Vincenzo et al., 2010). In the table above, it is known that the CA of all instruments is > 0.6, and the CR of all instruments is > 0.7 so that all instruments are reliable.



**Table 2.**  
Results of  
Validity and  
Reliability

Variable	AVE	Cronbach's Alpha	Composite Reliability
Experience (EXP)	0.701	0.783	0.849
Self-efficiency (SE)	0.729	0.778	0.849
Optimism (OP)	0.657	0.655	0.783
Hope (HOP)	0.769	0.646	0.81
Resiliency (RES)	0.755	0.81	0.869
Under Reporting Time (URT)	0.878	0.9	0.931

To test whether the research model is accepted, this study uses the Average Full Collinearity VIF (AFVIF) indicator. This refers to the Rule of Thumb Model Fit Testing, as presented by (Kock 2018). Based on the results of the test output, it is known that the AFVIF value is 1,880, which means that the model is accepted because it is <5.

**Table 3.**  
Path  
Coefficient

Variable	EXP	Psychological Capital	URT
EXP			
Psychological Capital	0.57 (p <0.001)		-0.17 (p <0.001)
URT	0.18 (p <0.001)		

Based on table 3, it can be seen that the coefficient of experience with psychological capital has a positive value of 0.57, which is significantly indicated by  $p < 0.001$ . Experience has a positive effect of 0.18 on underreporting time significantly. Meanwhile, psychological capital has a significant negative effect of -0.17 on the acceptance of underreporting time. The summary of the hypotheses and the results in table 3 show a positive relationship between the auditor's experience on psychological capital (H1). These results indicate that hypothesis 1 is supported and has a positive relationship. The analysis results show support for H2 that capital psychology has a negative effect on the acceptance of under-reporting time. Furthermore, the results show that Psychological capital partially mediates the effect of experience on under-reporting time (H3) receipt.

**Discussion**

**Figure 2.**  
Model Results

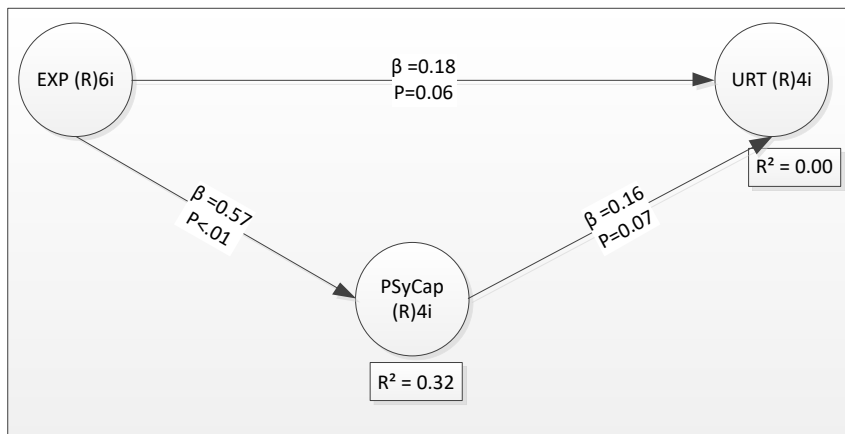


Figure 2 provides a visualization that the auditor with his experience has a relationship with the auditors' psychological capital. This means that the more an auditor has experience with a large number of assignments, the length of time he has been an auditor, and a large number of training and continuing education activities followed, the auditors' capital psychology will also increase. Furthermore, Figure 2 explains that psychological capital also has a negative relationship with under-reporting time acceptance. The indirect effect of the auditor's experience on psychological capital is significant. The indirect effect from psychological capital to the receipt of under-reporting time is also significant concerning Preachers & Hayes (2004) that psychological capital mediates the relationship between experience and under-reporting time acceptance.

This study provides empirical evidence about the relationship between psychological capital, auditor experience, and acceptance of under-reporting time. This study's results indicate a level of statistical significance combined with a large effect size suggests practical significance. As expected, this study's findings indicate that the auditor's experience is positively related to psychological capital and that it is negatively related to receiving under-reporting time. The study results confirm support for the indirect effect of the auditor's experience on receiving under-reporting time through psychological capital. This study proves the public sector audit literature using the variable-intervening model to explain the psychological motivation effect through the psychological capital variable.

This study also contributes to this literature by identifying the psychological state of a person, especially the BPK auditors with using psychological capital variables, knowing that the auditor's experience is positively related to psychological capital and that psychological capital is negatively related to the receipt of under-reporting time, then this can be used as a basis for determining preventive measures, so that dysfunctional behavior does not appear to BPK auditors. BPK can prevent under-reporting of time by increasing the psychological capital of auditors. Primarily, efforts to increase psychological capital are carried out by allowing auditors to get various types of assignments to enrich their experiences.

In addition, BPK can also provide auditors opportunities to improve competence by providing various internal and external training. This study also provides empirical evidence regarding the psychological capital variable's role as a link between the auditor's experience and the acceptance of under-reporting time. In addition, this study also contributes to introducing psychological variables to test the motivational effects of the auditors' psychological capital. This study's results indicate psychological capital as a theoretical mechanism that connects the auditor's experience and the acceptance of under-reporting time.

This study provides preliminary evidence in the context of public sector auditing of an emerging construct that has garnered much attention in organizational behavior and psychology. Psychological capital represents a relatively recent development. This is a fertile area for research. For stakeholders, this research shows that the psychological capital mechanism can be a bridge; that is, it can mediate the auditor's experience and reduce dysfunctional behavior in receiving under-reporting time. This study proves previous research conducted by Roche, Haar, & Luthans (2014). In contrast, the psychological capital function as a mediator has attracted many researchers in various fields, including medicine and education. For example, a study reported that psychological capital served as a mediator between family work and burnout among female nurses in China.

## CONCLUSION

This study empirically proves the relationship between auditor experience, psychological capital, and under-reporting time acceptance. This study's findings support this, namely, that experience has a positive effect on psychological capital. This study also found that Psychological capital mediates the relationship between auditor experience and acceptance of under-reporting time.

The auditors' capital psychology will increase in line with the more experienced assignment that the auditor had. The length of time to be an auditor and a large number of training and continuing education activities that were followed are also increase the auditors' capital psychology. Thus, psychological capital mediates the relationship between experience and under-reporting time acceptance. This study shows that the capital psychology possessed by the auditors can reduce the behavior of receiving under-reporting time because the auditors have audit experience.

Using a sample of government auditors, this study finds evidence regarding the study's contribution. This study is the first to introduce the relationship between psychological capital, auditor experience, and under-reporting time acceptance. Psychological capital is a new area of theory development so that it has the potential to be further developed related to research on dysfunctional behavior. Also, psychological capital is still limited to auditing research.

The research conducted also raises several limitations and suggestions for future research. First, psychological capital is a construct that is still in the process to keep looking for forms so that the researchers continuously update it. Positive psychological constructs consisting of hope, resilience, optimism, and self-efficiency have been theoretically validated so that there is potential for future research by adding other constructs. Second, this study only focuses on the psychology-based literature on dysfunctional behavior to motivate research. Future research can consider how psychological capital can be integrated with economic theory. Third, the number of respondents is low. Although the number of respondents was small in this study, the responses from respondents provide valid data to analyze the formulated hypotheses. Fourth, the instrument used is a survey, so it requires the auditor's accuracy in completing the survey given. Future research needs to use experimental research so that it is expected to be able to capture more accurate data and produce greater external validity.

Future research should obtain a larger sample, and the representation of each region is also evenly so that it is more representative. It is hoped that future research on the acceptance of under-reporting time and psychological capital can be further developed with other relevant variables such as commitment, ethics, and supervisor pressure. This study uses a survey, so there is the potential for non-response bias. For that, future research should consider an experimental field approach to testing psychological capital.

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