



Website:
ejournal.umm.ac.id/index.php/jrak

*Correspondence:
abbas.dirvi@gmail.com

DOI: [10.22219/jrak.v14i2.33147](https://doi.org/10.22219/jrak.v14i2.33147)

Citation:
Abbas, D. S., Hidayat, I. (2024). Determinan Factor On Behaviour Auditor Disfunction. Jurnal Reviu Akuntansi Dan Keuangan, 14(2), 412-428.

Article Process Submitted:
March 19, 2024

Reviewed:
April 23, 2024

Revised:
April 25, 2024

Accepted:
June 19, 2024

Published:
July 8, 2024

Office:
Department of Accounting
University of
Muhammadiyah Malang
GKB 2 Floor 3.
Jalan Raya Tlogomas 246,
Malang, East Java,
Indonesia

P-ISSN: 2615-2223
E-ISSN: 2088-0685

Article Type: Research Paper

DETERMINAN FACTOR ON BEHAVIOUR AUDITOR DISFUNCTION

Dirvi Surya Abbas^{1*}, Imam Hidayat²

Affiliation:

^{1,2} Economic and Business Faculty, University of Muhammadiyah Tangerang, Tangerang City, Indonesia

ABSTRACT

Purpose: *This research was conducted on Public Accountants in Indonesia. This study aims to investigate how Time Budget Pressure, Locus Of Control, Independence and Gender are related to Dysfunctional Behavior of Auditors in Indonesia*

Methodology/approach: *Primary data collection method with questionnaire dissemination. Instrument trials use validity and reliability test methods. Test the data using model analysis, normality test, and model test. Test the hypothesis using SEM analysis.*

Findings: *Based on the results of the study shows that there is a positive influence of Time Budget Pressure and Locus Of Control on the Auditor's Dysfunctional Behavior. However, there is no influence between independence and gender on the auditor's dysfunctional behavior.*

Practical implications: *So that IAPI in audit training emphasizes more on case studies of timely completion of work, efficient allocation of audit time and evaluating appropriate audit evidence.*

Originality/value: *There have been many studies in developed countries that discuss time budget pressure and locus of control for dysfunctional auditors, but there are still few studies in developing countries that discuss time budget pressure, locus of control, independence and gender on dysfunctional auditors.*

Keywords: *Audit; Dysfunction Behaviour Human; Indonesia.*



ABSTRAK

Tujuan penelitian: Penelitian ini dilakukan pada Akuntan Publik di Indonesia. Penelitian ini bertujuan untuk menginvestigasi bagaimana hubungan Time Budget Pressure, Locus Of Control, Independensi dan Gender terhadap Prilaku Disfungsional Auditor di Indonesia

Metode/pendekatan: Metode pengumpulan data primer dengan penyebaran kuesioner. Uji coba instrumen menggunakan metode uji validitas dan reabilitas. Uji data menggunakan analisis model, uji normalitas, dan uji model. Uji hipotesis menggunakan analisis SEM.

Hasil: Berdasarkan hasil penelitian menunjukkan bahwa terdapat pengaruh positif Time Budget Pressure dan Locus Of Control terhadap Prilaku Disfungsional Auditor. Namun tidak terdapat pengaruh antara independensi dan gender terhadap Prilaku Disfungsional Auditor.

Implikasi praktik: Agar IAPI dalam pelatihan pemeriksaan audit lebih menekankan tentang studi kasus penyelesaian pekerjaan tepat waktu, pengalokasian waktu audit yang efisien dan mengevaluasi bukti audit yang tepat.

Orisinalitas/kebaharuan: Sudah banyak penelitian di negara maju yang membahas time budget pressure dan locus of control terhadap disfungsional auditor, namun masih sedikit penelitian di negara berkembang yang membahas time budget pressure, locus of control, independensi dan gender terhadap disfungsional auditor.

Kata kunci: Audit; Perilaku penyimpangan manusia; Indonesia.

INTRODUCTION

Public accountant is a profession that is needed in providing audit services to the public on the activities and performance of a company, which is required to always improve quality and provide independent audit services. Practicing the profession (Rustiarini, 2014). High audit quality demands can create pressure that causes work stress for auditors. Work stress between one auditor and another auditor can affect the performance of an auditor because it may reduce auditor performance. In an auditor who experiences work stress. Work stress with a positive impact will provide motivation for auditors to improve audit quality (Rustiarini, 2014). However, work stress that has a negative impact will actually trigger dysfunctional behavior in auditors which can cause audit quality to be reduced. [Abdullah, Darwanis, and Zein \(2012\)](#) argue that work stress affects the performance of an auditor.

According to [Kelley and Margheim \(1990\)](#) argue that, dysfunctional audit behavior can directly or indirectly affect in reducing audit quality. Dysfunctional behaviors that can directly affect audit quality are referred to as audit quality reduction behaviors (audit quality reduction behaviors). Audit quality reduction behavior can be done by conducting premature sign-offs, making superficial reviews of client documents, accepting client explanations that are not strong, ignoring accounting principles applied by clients, and not conducting further testing on doubtful items. While dysfunctional behavior indirectly reduces audit quality is called underreporting behavior of time.

Auditor Dysfunctional Behavior is deviant behavior carried out by an auditor in the form of fraud in the form of manipulation or deviation from audit standards. This personal behavior will be reflected in his professional behavior. [Donnelly, Quirin, and O'Bryan \(2003\)](#) Argue that behavioral deviations that are usually carried out by an auditor include reporting audit time with a total time shorter than the actual time (underreporting of audit time), changing and or stopping procedures that have been established in conducting audits in the field (premature sign off), obtaining insufficient evidence, inaccurate processing, and errors from audit stages.

This study uses cognitive dissonance theory to determine the relationship between time budget pressure and locus of control to dysfunctional auditors and attribution theory to determine the relationship between independence and gender to dysfunctional auditors. According to [Selfridge, Stanley F Biggs, and Krupka \(1992\)](#) argues that Cognitive Dissonance Theory is the feeling people have when they find themselves doing something that doesn't match what they know, or having an opinion that doesn't match the opinion of others they hold. This concept forms the core of the Cognitive Dissonance Theory, a theory that argues that dissonance is a feeling of discomfort that motivates people to take steps to reduce that discomfort ([De Oliveira Carvalho et al., 2017](#)). The level of comfort that occurs is referred to as the degree of dissonance (magnitude dissonance) which refers to the quantitative amount of dissonance experienced by a person. The degree of dissonance will determine the actions a person will take and the cognition he will probably use to reduce dissonance. The degree of dissonance is influenced by factors of importance, namely how significant a problem is to the level of dissonance, dissonance ratio, which is the amount of dissonant cognition compared to consonant cognition, and individual rationality to justify inconsistencies ([Selfridge et al., 1992b](#)).

Attribution theory generally emphasizes the way each individual interprets an event and it relates to his thoughts and behaviors. [Nardella, Brammer, and Surdu \(2020\)](#) argue that a combination of internal and external forces of an individual can determine a person's behavior. According to [Cameran \(2020\)](#) argues that auditing is a systematic process to obtain and evaluate evidence objectively related to statements about economic activities and events, with a view to finding conformity and establishing between statements with predetermined criteria, as well as submitting results to users of financial statements who have interests.

Time Budget Pressure is a pressure that arises during the audit process. According to [Svanström \(2016\)](#) & [Kustinah \(2013\)](#) argued that Time Budget Pressure is the biggest cause of declining audit quality and auditor performance. Time Budget Pressure is an obstacle that occurs to auditors who are due to limited resources in the form of time given in the implementation of the audit process ([Muslim, 2016](#)). The provision of time and budget limits in the implementation of audits can directly affect the behavior of an auditor in doing his job ([Gaol, 2017](#)). According to [Kautsar \(2016\)](#) argue that Time Budget Pressure is a

condition that shows auditors are required to make efficiency over a predetermined time. Time Budget Pressure can lead an auditor to perform functional or dysfunctional actions (Gaol, 2017). Functional actions are actions where an auditor will work better and make the best use of time, Dysfunctional behavior is behavior where an auditor has the potential to experience a decrease in quality in completing his work (Gaol, 2017). Research related to Time Budget Pressure has been conducted by [Alderman & Deitrick, \(1982\)](#); [McNamara and Liyanarachchi \(2008\)](#); [Kautsar \(2016\)](#); [Andreas \(2016\)](#); [Muslim \(2016\)](#); [Gaol \(2017\)](#); [Widhiaswari et al., \(2021\)](#); [Sipayung et al., \(2021\)](#) argue that Time Budget Pressure has an influence on the relationship with Time Budget Pressure.

According to [Gaol \(2017\)](#) argues that the locus of control is an individual characteristic that reflects the level of confidence of individuals in the events experienced in determining the fate of each individual. Auditors who have an internal locus of control believe they have better control in determining their lives and are more committed to performing their duties. Auditors with an external locus of control tend to be unable to ascertain and control the events they experience because it is considered a fate, destiny or luck. Locus of control is a personality characteristic that describes the level of confidence of individuals in the events experienced in determining the fate of each individual ([Yendrawati & Ghaita, 2019](#)). According to [Desmond et al. \(2012\)](#) argue that the locus of control is the degree to which a person expects that reinforcement or results from their behavior depend on their own judgment or personal characteristics. [Karimi and Alipour \(2011\)](#) Argue that locus of control is a personality characteristic that describes people who assume that control of their lives comes from within themselves as internalizers. Research on Locus Of Control conducted [Yendrawati and Ghaita \(2019\)](#); [Sipayung et al \(2021\)](#); [Gaol \(2017\)](#); [Sadaf Khan and Saat \(2014\)](#) argue that Locus Of Control Affects Dysfunctional Auditors.

Independence is a mental attitude that is free from influence, not controlled by others and independent of others ([Desmond et al., 2012](#)) . Auditors are hired to examine financial statements by clients but auditors are not directly responsible to clients, but to third parties such as investors or creditors. So that auditors should not only prioritize the interests of their clients ([Zakaria, Nurhidayah, and Salleh 2013](#)); [Endrawes and Monroe 2015](#)). Independence is defined as a form of honesty in a person who acts as an auditor in considering facts ([De Angelo, 1981](#)). There is an objective consideration so that it does not favor someone who acts as an auditor in carrying out his duties to formulate and express an opinion ([Adeyemi & Fagbemi, 2010](#)).

Gender is not only associated with physical differences between men and women, gender refers more to differences in behavior, ways, and abilities of a person in making a decision ([Kustinah, 2013](#)). According ([Yendrawati & Ghaita, 2019](#)) argue that Gender is an inherent trait of men or women that is acquired socially and culturally. The results of previous research related to the influence of Gender on Auditor Dysfunctional Behavior have been conducted by [Mgbame, Izedonmi, and Enofe \(2012\)](#). According [Endrawes and Monroe \(2015\)](#) Gender is defined as a sociocultural construct that distinguishes masculine and feminine characteristics. Masculine is expressed for men and feminine for women. Gender cannot be equated with sex. Sex is the biological difference between women and men. According [Mgbame, Izedonmi, and Enofe \(2012\)](#) argue that Gender arises due to socio-cultural influences and customs that develop in local communities.

Motivation This research is expected to be the answer to the rampant dysfunctional audit cases that occur in Indonesia. There have been at least 15 cases of dysfunctional actions in their audits resulting in violations of the code of ethics committed by public accountants in

Indonesia over the past 5 years. The dysfunctional audit actions carried out start from irregularities in the form of fraud by manipulating financial statements or deviations from audit standards. The consequences they received for the dysfunctional audit action were sanctions for freezing the audit service practice license to the revocation of the audit service practice license by the Indonesian Financial Services Authority. However, strangely the sanctions do not make the auditors a deterrent to these sanctions, so cases of irregularities in the manipulation of financial statements or deviations from audit standards continue to occur. Based on the explanation of the audit irregularities case, this study tries to explore the factors that affect dysfunctional auditors in Indonesia. Time Budget Pressure, Locus of control, Independence, and gender are suspected to be factors that cause auditors in Indonesia to commit audit irregularities.

State of the art in this research that is, there have been many previous studies that discuss research on dysfunctional auditors, but the research conducted by them is carried out only in developed countries such as the results of research conducted by [Yendrawati and Ghaita \(2019\)](#), [Gaol \(2017\)](#), [Sadaf Khan and Saat \(2014\)](#) about the relationship of the Locus Of Control with dysfunctional auditors. Next done [McNamara and Liyanarachchi \(2008\)](#), [Kautsar \(2016\)](#), [Andreas \(2016\)](#), [Alderman and Deitrick \(1982\)](#), [Muslim \(2016\)](#), [Gaol \(2017\)](#) related to Time Budget Pressure against dysfunctional auditors. Unlike in Indonesia, which is still a developing country, where cases of fraud committed by auditors are due to the level of independence, and those who do it are not only male auditors, but also female auditors. Therefore, in this study will include independence and gender as dysfunctional factors of auditors, this argument is reinforced by [Mgbame, Izedonmi, and Enofe \(2012\)](#) which states that gender arises due to socio-cultural influences and customs that develop in local communities. That way, this research can fill in missed deficiencies and adjust the conditions of auditors in developing countries.

Benefits This research is expected to be able to contribute and complement existing research topics on dysfunctional auditors. In addition, this study is expected to provide an understanding to investors that Time Budget Pressure can affect auditors' behavior to make audit irregularities empirically. Then, so that as a consideration for public accounting professional organizers in Indonesia, so as not only to conduct training in terms of audit competence, but also to hold training on time budget pressures that arise during the audit implementation process, before the training participants are declared competent auditors. In addition, this study is expected to be an input and reference by researchers in the future in developing factors that can influence the behavior of auditors to make audit irregularities in this research.

According to the theory of cognitive dissonance there is, an auditor who experiences pressure will usually take action in the form of both functional actions and dysfunctional actions, this is what makes time budget pressure one of the factors that greatly influence an auditor in determining the behavior to be taken when carrying out an audit. Basically, time is a basic element of every activity, this results in some public accountants choosing to carry out dysfunctional behavior in order to complete their work on time by ignoring the process of prudence in examinations ([Broberg, 2017](#)). The above exposure is in line with research conducted by ([Alderman & Deitrick, 1982](#); [Andreas, 2016](#); [Gaol, 2017](#); [Kautsar, 2016](#); [McNamara & Liyanarachchi, 2008](#); [Muslim, 2016](#); [Sipayung et al., 2021](#)) which states that Time Budget Pressure affects the Auditor's Dysfunctional Behavior. Based on these arguments, the hypotheses in this study are:

H₁: Investigating how Time Budget Pressure relates to auditors' dysfunctional behavior in Indonesia?

According to the theory of cognitive dissonance there is, an auditor expects good performance, but his efforts are not appreciated according to the auditor's expectations by the place where he works, generally the auditor will carry out a dysfunctional audit in the performance of his duties. Locus of control is a personality characteristic that describes the level of individual confidence in the events experienced in determining the fate of each individual ([Gaol 2017](#)). However, auditors with an external locus of control tend to be unable to ascertain and control the events they experience because it is considered fate, destiny or luck. The level of locus of control that each individual has from one another varies. The above exposure is in line with research conducted by [Yendrawati and Ghaita \(2019\)](#); [Gaol \(2017\)](#); [Sadaf Khan and Saat \(2014\)](#); [Sipayung et al \(2021\)](#) argue that the Locus Of Control has an effect on Dysfunctional Auditors. Based on these arguments, the hypotheses in this study are:

H₂ : Investigating how Locus of control relates to auditors' dysfunctional behavior in Indonesia?

According to attribution theory, sometimes work pressure can make auditors take action to violate audit standards, with the consequence that the auditor does not become independent, so that he gets consequences in the form of sanctions for termination of assignment from the client. Independence has a meaning as a mental attitude that is not affected, uncontrolled, not dependent, and free from the influence of others ([Desmond et al., 2012](#)). In addition, independence is also defined as a form of honesty in a person who acts as an auditor in considering facts ([De Angelo, 1981](#)). There is an objective consideration so that it does not favor someone who acts as an auditor in carrying out his duties to formulate and express an opinion ([Adeyemi & Fagbemi, 2010](#)). Independence is defined as a form of honesty in a person who acts as an auditor in considering facts ([De Angelo, 1981](#); [Lamba, 2020](#)). There is an objective consideration so that it does not favor someone who acts as an auditor in carrying out his duties to formulate and express an opinion ([Adeyemi & Fagbemi, 2010](#)). Based on these arguments, the hypotheses in this study are:

H₃ : Investigating how independence relates to auditors' dysfunctional behavior in Indonesia

According to attribution theory, there are internal factors in the form of individual characteristics that affect male or female auditors, there are external factors related to situational factors during the audit process that will affect the behavior of male or female auditors in carrying out audits. Basically gender is emphasized more to the differences in roles, functions, and responsibilities between men and women, while gender only distinguishes between men and women ([Sipayung et al., 2021](#)). Women are considered to act more often using feelings and men mostly act using logic. Women are often also considered more painstaking in doing things compared to men. According to [Endrawes and Monroe \(2015\)](#) argue that Gender is defined as a sociocultural construct that distinguishes masculine and feminine characteristics. Masculine is expressed for men and feminine for women. Gender cannot be equated with sex. Sex is the biological difference between women and men. According to [Mgbame, Izedonmi, and Enofe \(2012\)](#) argues that gender arises due to socio-cultural influences and customs that develop in local communities. Based on these arguments, the hypotheses in this study are:

H₄: Investigating how gender relates to auditors' dysfunctional behavior in Indonesia

METHOD

This study is included in explanatory research, with the type of assessing causal relationships between the variables studied (causal relationship) (Sekaran & Bougie, 2016). This study examined the effect of antecedents of client satisfaction and the effect of client satisfaction on loyalty. The unit of analysis used in this study is the company which in this study is represented by the Head of Accounting, Internal Auditor, and Audit Committee. The time horizon of this study was cross sectional. Related to research data, the data used in this study is primary data in the form of client perception with a field study approach.

This research was carried out in the Asian region, namely Indonesia. Respondents in this study used public accountants located in Indonesia as respondents. Researchers used quantitative descriptive methods with questionnaires. The samples in this study were collected by the total sampling method. The research method used in this study is the survey method, the survey method is a primary data collection technique that is carried out by distributing a list of questions and statements to obtain answers from respondents in the form of a questionnaire in writing without direct communication (Sekaran & Bougie, 2016). Based on the results of the dissemination carried out by the public accounting firm in Tangerang Raya, a total of 100 respondents were obtained. With the criteria of having a minimum of 2 years of experience and serving as a senior auditor. This criterion was chosen because senior auditors who have 2 years of experience, in addition to serving as financial statement examiners at the client's place, they are sometimes faced with problems of locus of control, time budget pressure, and independence.

The data collection method used in this study was a survey method using questionnaires. An open questionnaire consisting of several questions that know the identity of the company and a closed questionnaire that consists of a series of statements and is used to obtain the data created (Behn, 2008).

From the answers obtained, responses that match the value of the variables that have been set will then be analyzed using Structural Equation Modeling (SEM) using the AMOS (Analysis of Moment Structure) program package. Using Structural Equation Modeling (SEM) allows analysis of a series of relationships simultaneously to provide statistical efficiency (Hair et al., 2012).

The operational definition of variables is the definition of the variables used in this study and shows how to measure data from each of these variables: Dysfunctional auditor behavior is a deviant action carried out by the auditor that can have a direct or indirect influence on audit quality (Kautsar, 2016). This variable uses questions adopted from [Muslim \(2016\)](#); [Sadaf Khan and Saat \(2014\)](#) & [Putu \(2020\)](#) measured by an instrument consisting of 4 indicators used using a scale of 1-5. Indicators for auditor dysfunctional variables are measured using 4 instruments, namely promotion, performance evaluation, supervisor advice, replacement of audit procedures

Time Budget Pressure in this study is a condition that shows auditors are required to make efficiency over the time that has been determined ([Kautsar 2016](#)). Time Budget Pressure can lead an auditor to perform functional or dysfunctional actions ([Gaol, 2017](#)). Question items regarding new auditors in this study were developed based on [McNamara and Liyanarachchi \(2008\)](#); [Kautsar \(2016\)](#); [Andreas \(2016\)](#); [Alderman and Deitrick \(1982\)](#), [Muslim \(2016\)](#); & [Gaol \(2017\)](#) using a scale of 1- 5. The indicator used to measure the variable Time Budget Pressure is measured by six points of instruments, namely time

allocation, timely completion of work, pressure from time allocation, time budget pressure, efficiency of auditing activities and failure to invest in relevant issues.

Locus of control is an individual characteristic that reflects the level of individual confidence in the events experienced in determining the fate of each individual (Gaol 2017). Question items regarding Locus of control in this study were developed based on research Yendrawati and Ghaita (2019); Gaol (2017); Sadaf Khan and Saat (2014) using a Scale of 1-5. The indicators to measure the Locus Of Control variable are measured using four instrument items, namely An activity that is useful for life, Expectations according to plan, Doing tasks with good planning, and doing tasks seriously.

Independence is a mental attitude that is free from influence, not controlled by others and independent of others (Desmond et al., 2012) . As for the indicators used: Question items asked using research Zakaria, Nurhidayah, and Salleh (2013) & Endrawes and Monroe (2015). Question items with a likert scale of 1- 5. Independence variables are measured using five instrument items, namely Free of elements of interference in account examination, Free of elements of interference in the application of audit procedures, Free of elements, interference of personal interests in examinations, Free elements of interference of other parties' interests in examination, Free elements of interference of other parties' interests in examining reporting findings, Free of elements of bias in reporting findings, Free elements of other parties' interests in reporting findings.

Gender in this study is a cultural concept that seeks to make a difference in terms of roles, mentality, and emotional characteristics between men and women that develop in society (Garcia-Blandon, 2019; Hossain et al., 2018). This variable is measured using indicators developed by Garcia-Blandon (2019) & Hossain, Chapple, and Monroe (2018). Indicators for gender variables are measured using two instruments, namely men and women.

RESULTS AND DISCUSSION

Results of measuring Auditor Dysfunctional behavior with success rates using questionnaires from a scale of 1-5. Based on these measurement results, the average measurement item is 3.15 on a scale of 1–5. Furthermore, the percentage of success rate was obtained 79% (3.15/4 x 100%). By (Taslim & Purwanto, 2021) a value of 79% indicates that the Auditor's dysfunctional behavior is at a "High" level.

Respondents in this study are auditors who work at KAP in Tangerang Raya who have carried out work in the field of auditing, have had at least one year of work experience and at least served as senior auditors. The following is a description of the identity of research respondents consisting of gender, age, length of work, last position, last education, and number of assignments.

No	Information	Frequency	Percent	Description
1.	Male	60	60.0	Gender
	Women	40	40.0	
2.	< 25 years old	10	10.0	Years old
	26 - 30 years old	59	59.0	
	31 - 35 years old	31	31.0	
3.	Senior Audito	100	100.0	Position
4.	D3	0	0.0	Recent
	S1	78	78.0	Education

No	Information	Frequency	Percent	Description
	S2	22	22.0	
5.	< 1 Years	0	0.0	Length of Work
	2 s.d 3 Years	5	5.0	
	4 s.d 5 Years	9	9.0	
	> 5 Years	86	86.0	
6.	CA	75	75.0	Certificate of expertise
	Tax Brevet	25	25.0	
	Others	0	0.0	

Source: output of questionnaire results

Tabel 1.
Respondent
Demographic
Data

From table 1 it is known that 60 respondents are male, while the other 40 respondents are female. It is known that there are 10 respondents in the KAP Tangerang Raya environment who are less than 25 years old, 59 respondents aged 26-30 years, 31 respondents aged 31-35 years. There were 100 respondents serving as senior auditors. It is known that 0 respondents have the last education, namely D3, 78 respondents have the last education, namely S1, then 22 respondents have the last education, namely S2. There are 0 respondents who have a working period in the audit of less than 1 year, as many as 5 respondents have a working period in the audit between 2-3 years, A total of 9 respondents had a working period in the audit between 4-5 years, then as many as 86 respondents had a working period in the audit of more than 5 years. Furthermore, it is known that 75 respondents have chartered accountant (CA) certificates supporting the audit. A total of 25 respondents had tax Brevet certificates. 0 respondents have other certificates.

Based on table 2, it can be seen that the validity test uses AMOS version 21, with a reference loading factor value of more than 0.5. This means that no single variable is removed from the model because the loading factor value is more than 0.5.

No	Question	Factor Loading
Dysfunctional Behavior of Auditors	Promotion,	.789
	Performance evaluation,	.773
	Supervisor's advice,	.907
	Replacement of audit procedures	.680
Time Budget Pressure	Time allocation,	.516
	Timely completion of work,	.755
	Pressure from time allocation,	.709
	Time budget pressure,	.634
	Efficiency of auditing activities	.577
Locus of control	Failing to invest in relevant issues	.677
	An activity useful for life,	.683
	Expectations on track	.751
	Do tasks well planned	.697
Independence	Take your work hard.	.612
	Element-free account check interference	.580
	Free from interference with the implementation of audit procedures	.762
	Free from interference of personal interest in the examination	.829
	Free from interference with the interests of other parties in the examination	.785
	Free from interference with the interests of other parties in the examination of the reporting of findings	.814

JRAK
Tabel 2.
Validity test
results

No	Question	Factor Loading
	Free of bias in reporting findings.	.742
	Free of other parties' interest in reporting findings.	.829

Source: output AMOS v 21

In table 3 it can be seen that the normality test appears to have a critical value (c.r.) between -2.58 to 2.58. As a result, abnormally distributed data appears at c.r. values outside the range of -2.58 to 2.58.

Variable	Min	Max	skew	c.r.	Kurtosis	c.r.
PDA_4	3.000	5.000	-.210	-.856	1.284	2.622
PDA_3	3.000	5.000	-.286	-1.167	1.443	2.946
PDA_2	3.000	5.000	-.077	-.314	.302	.616
PDA_1	3.000	5.000	-.666	-2.518	1.896	3.870
IND_6	3.000	5.000	.059	.239	-.420	-.856
IND_5	3.000	5.000	.167	.682	-1.063	-2.169
IND_4	3.000	5.000	.148	.605	-1.210	-2.470
IND_3	3.000	5.000	.168	.688	-1.514	-3.091
IND_2	3.000	5.000	.162	.661	-1.171	-2.390
IND_1	3.000	5.000	.180	.735	-1.392	-2.842
LOC_4	3.000	5.000	.180	.735	-1.392	-2.842
LOC_3	3.000	5.000	.029	.118	-.214	-.437
LOC_2	3.000	5.000	.113	.461	-.843	-1.720
LOC_1	3.000	5.000	.153	.624	-1.269	-2.591
TBP_6	3.000	5.000	-.260	-1.061	.875	1.786
TBP_5	3.000	5.000	-.077	-.314	.302	.616
TBP_4	3.000	5.000	-.475	-1.938	1.277	2.606
TBP_3	3.000	5.000	-.260	-1.061	.875	1.786
TBP_2	3.000	5.000	.030	.123	-.213	-.435
TBP_1	3.000	5.000	-.021	-.086	.019	.039
G_1	.000	1.000	.283	1.154	-1.920	-3.919
Multivariate					45.017	7.242

Source: output SEM AMOS v 21

Tabel 3.
Assessment of normality

The results of observations on the assessment of normality for auditor dysfunctional behavior showed that there was a C.R value greater than ± 2.58 for all single variables (research indicators). Furthermore, the results of the multivariate normality test for structural models of auditor dysfunctional behavior showed a kurtosis C.R value of 7.242. Due to the normality of Multivariate $7.242 > 2.58$, it is necessary to perform a Bootsrap test.

Iterations	Method 0	Method 1	Method 2
1	0	0	0
2	0	0	0
3	0	0	0
4	0	0	0
5	0	0	0
6	0	0	0
7	0	0	0
8	0	0	0

Iterations	Method 0	Method 1	Method 2
9	0	0	0
10	0	0	0
11	0	0	0
12	0	0	0
13	0	0	0
14	0	2	0
15	0	2	0
16	0	11	0
17	0	12	1
18	0	19	0
19	0	153	0
Total	0	199	1

Source: output AMOS v 21

Tabel 4.
Summary of Bootstrap Iterations

Based on table 4, the bootstrap test results change the normality of Multivariate 7.242 > 2.58 to 0.423 < 2.58. Based on this, it can be stated that the research data is normally distributed both univariate and multivariate. Thus, it is concluded that the assumption of normality of data in univariate and multivariate is fulfilled.

The main goal in structural equations is to find out how far the hypothesized model "fits" or matches the data sample. Here's what the initial model looks like after estimation:

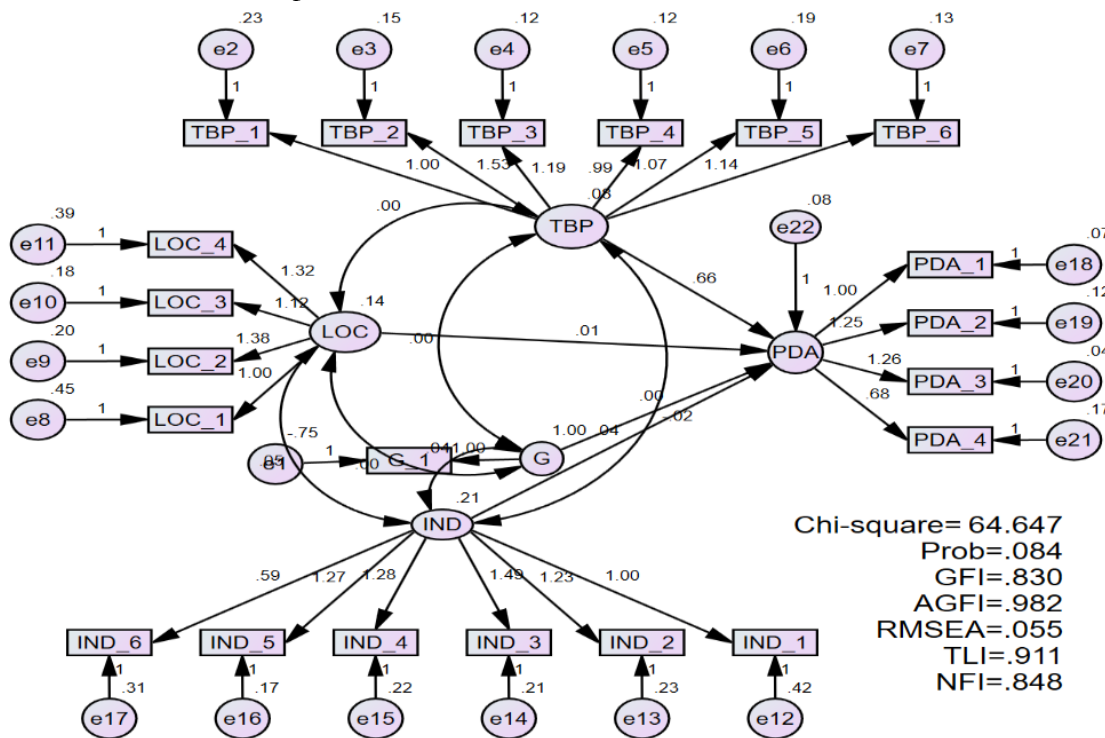


Figure 1.
Interconstruct
ory
Confirmatory
Test
Exogenous

Source: output AMOS v 21

Table 5.
Evaluation of
the Fit
Indices of the
Auditor's
dysfunctional
Behavior
Equation
Model

No	Criteria	Model SEM	Cut of Value	Evaluation
1	Chi-square	64.647	$\leq \chi^2$ -table (100; 5%) (124.342)	Good
2	χ^2 significance probability	0.084	≥ 0.05	Good

No	Criteria	Model SEM	Cut of Value	Evaluation
3	GFI (<i>Goodness of Fit</i>)	0.830	≥ 0.85	Good
4	AGFI (<i>Adjust Goodness of Fit Index</i>)	0.982	≥ 0.85	Good
5	RMSEA (<i>Root Mean Square error of Approximation</i>)	0.055	≤ 0.08	Good
6	TLI (<i>Tucker-Lewis Index</i>)	0.911	≥ 0.90	Good
7	NFI (<i>Normated Fit Index</i>)	0.848	≥ 0.80	Good

Source: output AMOS v 21

Table 5 shows that almost all Goodness Of Fit Indices show good values. Therefore, it can be concluded that the model is declared good or meets the test requirements. To give an interpretation that the model is acceptable, researchers also need to observe the magnitude of residuals produced. If in the standardized residual covariances matrix the value is at ring $-2.58 \leq$ the standardized residual ≥ 2.58 and the probability > 0.05 then the model is acceptable. After the model is modified, the value of the standardized residual covariances matrix is no smaller than -2.58 or greater than 2.58 and the probability of showing a value of 0.084 means that the value meets the interpretation that the model is acceptable.

After all assumptions can be met, then hypothesis testing will be carried out. Hypothesis testing of this study was carried out by looking at the CR value and P value in regression weights as the CR value shows the critical ratio value obtained from the estimated value divided by the standard error (S.E). The higher the CR value, the more significant it is. The indicated CR and P values are > 1.96 for CR values and < 0.05 for P values. Test the hypothesis in this study can be seen in table 6

		C.R.	P	Ket
DBA <---	LOC	1.972	.049	Accepted
DBA <---	TBP	3.662	***	Accepted
DBA <---	IND	.529	.597	Rejected
DBA <---	G	.388	.698	Rejected

Tabel 6.
Hypothesis
Test Results

Source: output AMOS v 21

The t-value or C.R of $1.972 > 1.967$ or P value of $0.049 < 0.05$ then H1 is accepted, which proves that the Time Budget Pressure variable has an influence on the auditor's dysfunctional behavior. This proves that the Time Budget Pressure variable has a positive and significant influence on the Auditor's Dysfunctional Behavior. This argument is reinforced by the results of the loading factor value in the questionnaire, that the completion of work on time and the pressure of time allocation have the highest value among other questions. The existence of these two factors causes the auditors of public accounting firms in Tangerang Raya to become dysfunctional audits in carrying out their duties. The above exposure is in line with research conducted by ([Alderman & Deitrick, 1982](#); [Andreas, 2016](#); [Gaol, 2017](#); [Kautsar, 2016](#); [McNamara & Liyanarachchi, 2008](#); [Muslim, 2016](#)) argue that Time Budget Pressure affects Auditors' Dysfunctional Behavior. The results of this hypothesis have a theoretical contribution in accordance with cognitive theory, namely the completion of work on time and the pressure of allocating time causes feelings of discomfort that motivate auditors to take steps to reduce discomfort by conducting audits in a hurry so that the quality of the audit becomes doubtful because it is full of elements of imprudence in accordance with general audit standards. So based on

these arguments, this can make a practical contribution to the Indonesian Institute of Public Accountants (IAPI), so that in audit training, more emphasis is placed on case studies on how to complete work on time and how to allocate audit time efficiently. This is useful given the rapid number of audit requests from clients who place more emphasis on short time.

The t-value or C.R of $3.662 > 1.967$ or P value of $0.000 < 0.05$ then H2 is accepted, which proves that the Locus Of Control variable has an influence on the auditor's dysfunctional behavior. This proves that the Locus Of Control has a positive and significant influence on the Auditor's Dysfunctional Behavior. This argument is reinforced by the results of the loading factor value in the questionnaire, that expectations according to plan have the highest value among other questions. There are expectations of good performance by auditors, sometimes not rewarded as expected. This sometimes causes auditors of public accounting firms in Tangerang Raya to become dysfunctional audits in carrying out their duties. The above exposure is in line with research conducted by [Yendrawati and Ghaita \(2019\)](#); [Gaol \(2017\)](#); [Sadaf Khan and Saat \(2014\)](#) argue that the Locus Of Control has an effect on Dysfunctional Auditors. The results of this hypothesis have a theoretical contribution in accordance with cognitive theory, namely the expectation of good performance by auditors, sometimes not valued as expected causing feelings of discomfort that motivate auditors to take steps to reduce discomfort by conducting audits that focus on the results only, but override the audit process according to procedures, so that audit quality is doubtful because it is full of elements of unclear audit evidence So it does not comply with general audit standards. So based on these arguments, this can make a practical contribution to the Indonesian Institute of Public Accountants (IAPI), so that in audit training, more emphasis is placed on case studies on how to evaluate appropriate audit evidence and understand that audit evidence is complementary evidence for accountants to issue audit opinions. This is useful given the increasing complexity of the types of corporate transactions.

The t-value or C.R of $0.529 < 1.967$ or P value of $0.597 > 0.05$ then H3 is rejected, which proves that independence has no influence on the auditor's dysfunctional behavior. The above exposure is in line with research conducted by (Lamba, 2020) argue that the independence has no effect on Dysfunctional Auditors. This argument is strengthened by the results of the value of the loading factor in the questionnaire, that free of elements of interference of personal interests in the examination, free of elements of interference of other parties' interests in the examination of reporting findings, free of elements of other parties' interests in reporting findings. There are considerations that are objective so that they do not favor someone who acts as an auditor in carrying out their duties to formulate and express an opinion. This cannot cause the auditors of public accounting firms in Tangerang Raya to perform dysfunctional audits in the implementation of their duties. The results of this hypothesis do not have a theoretical contribution to the attribution theory, but rather a theoretical contribution to the commitment theory. Based on the theory of commitment, the attitude of independence of auditors who always act in accordance with the Professional Standards of Public Accountants, as well as having an attitude to maintain the value of the audit profession in the eyes of the public can influence the behavior of auditors not to commit dysfunctional acts. This causes the auditor to always behave in accordance with public understanding, namely independent which includes interference free from personal interests in the examination, free from elements of interference with the interests of other parties in examining the reporting findings, free from the interests of other parties in reporting findings, so that the auditor can make objective considerations in

carrying out his duties of formulating and disclosing findings in the field. This is in accordance with the definition of independence, which is a mental attitude that is unaffected, uncontrolled, uninterdependent, and free from the influence of others (Desmond et al., 2012). In addition, independence is also defined as a form of honesty in someone who acts as an auditor in considering facts (De Angelo, 1981). So, independence is not a factor that can affect auditors to commit irregularities. The results of this study reject the results of research conducted by Zakaria, Nurhidayah, and Salleh (2013) & Endrawes and Monroe (2015) Explain that independence affects Auditor Dysfunctional Behavior.

The t-value or C.R of $0.388 < 1.967$ or P value of $0.698 > 0.05$ then H4 is rejected, which proves that Gender has no influence on the auditor's dysfunctional behavior. This argument is reinforced by the results of the value of almost many auditors who were made respondents, namely 60 male respondents and 40 female respondents in demographic data, that the sex differences are not much different. The above exposure is in line with research conducted by (Sipayung et al., 2021) argue that the gender has no effect on Dysfunctional Auditors. The existence of such differences cannot be a measure that gender can affect dysfunctional auditors when conducting audits. This also confirms that female auditors do not always act using feelings when performing their audit duties and men do not always act using logic when performing their audit duties. However, both male and female auditors in carrying out their audit duties both behave based on the standards of public accountant guidelines issued by the Institute of Professional Accountants. This cannot cause the auditors of public accounting firms in Tangerang Raya to perform dysfunctional audits in the implementation of their duties. This also confirms that female auditors do not always act using feelings when performing their audit duties and men do not always act using logic when performing their audit duties. However, both male and female auditors in carrying out their audit duties both behave based on the standards of public accountant guidelines issued by the Institute of Professional Accountants. So gender is not a factor that can influence an auditor to commit irregularities (Sipayung et al., 2021). This explains that male and female auditors with high levels of neuroticism have a tendency to be easily anxious, tense, and depressed when they are working under high pressure. This will have an impact on the emergence of negative thoughts and will lead to dysfunctional audit behavior. So, gender is not a factor that can influence auditors to commit irregularities. The results of this study reject the results of research conducted by Mgbame, Izedonmi, and Enofe (2012) Explain that gender affects Auditor Dysfunctional Behavior.

CONCLUSION

This study investigates the effect of Time Budget Pressure, Locus Of Control, Independence and Gender on Auditors' Dysfunctional Behavior. Based on the results of the study shows that there is a positive influence of Time Budget Pressure and Locus Of Control on the Auditor's Dysfunctional Behavior. However, there is no influence between independence and gender on the auditor's dysfunctional behavior. This research has research limitations such as, questionnaires are only distributed in public accounting firms in the greater Tangerang area. The questionnaires distributed only reached one hundred. The average respondent who answered this question was the majority of senior auditors only. Auditors who work in public accounting firms in Tangerang Raya are still difficult to find. Based on the conclusions and limitations, the advice given is that for further research gender measurement should be modified questions using situational aspects of attribution and institutional attribution according to attribution theory to auditors in the question instrument. Next, for the independence variable, you should modify the question to include

the relationship between debts and receivables between the auditor and the company being audited, sibling ties between the auditor and the company being audited, and friendship ties between the auditor and the company being audited. In the next study, it can be carried out at Public Accounting Firms in areas outside greater Tangerang or in other provinces and with the addition of variables that have not been contained in this study.

REFERENCE

- Abdullah, Z., Darwanis, & Zein, B. (2012). Pengaruh Stres Kerja Terhadap Kinerja Auditor Melalui Motivasi Kerja Sebagai Variabel Intervening Studi Pada Auditor Intern Di Pemerintah Provinsi Aceh. *Jurnal Akuntansi*, 2(1), 142–150.
- Adeyemi, S. B., & Fagbemi, T. O. (2010). Audit Quality, Corporate Governance and Firm Characteristics in Nigeria. *International Journal of Business and Management*, 5(5), 1–11.
- Alderman, C. ., & Deitrick, J. . (1982). Auditor's Perceptions of Time Budget Pressure and Premature Sign-Offs: A Replication and Extension. *Auditing: A Journal of Practice and Theory*, 1(2), 54–58.
- Andreas. (2016). Interaction Between Time Budget Pressure and Profesional Commitment Towards Underreporting of Time Behavior. *International Journal of Social and Behavioral Sciences*, 21(19), 91 – 98.
- Behn, B. K. (2008). Audit quality and properties of analyst earnings forecasts. *Accounting Review*, 83(2), 327–349. <https://doi.org/10.2308/accr.2008.83.2.327>
- Broberg, P. (2017). Explaining the influence of time budget pressure on audit quality in Sweden. *Journal of Management and Governance*, 21(2), 331–350. <https://doi.org/10.1007/s10997-016-9346-4>
- Cameran, M. (2020). The Relative Importance of Auditor Characteristics Versus Client Factors in Explaining Audit Quality. *Journal of Accounting, Auditing and Finance*. <https://doi.org/10.1177/0148558X20953059>
- De Angelo, L. E. (1981). Auditor Independence, “Low Balling”, and Disclosure Regulation. *Journal of Accounting and Economics*, 3(August), 113–127.
- De Oliveira Carvalho, C. V., Cornacchione, E., Da Rocha, A. F., & Rocha, F. T. (2017). Mapeamento cognitivo cerebral de auditores e contadores em julgamentos de continuidade operacional. *Revista Contabilidade e Finanças*, 28(73), 132–147. <https://doi.org/10.1590/1808-057x201703430>
- Desmond, C. Y., Yuen, P. K. F., & Law, C. L. J. G. (2012). Dysfunctional Auditing Behaviour: Empirical Evidence on Auditors' Behaviour in Macau. *International Journal of Accounting and Information Management*, 4(5), 1–20.
- Donnelly, D. P., Quirin, J. J., & O'Bryan, D. (2003). Auditor Acceptance of Dysfunctional Audit Behavior: An Explanatory Model Using Auditor's Personal Characteristic. *Behavior Research in Accounting*, 15, 87–110.
- Endrawes, M., & Monroe, G. S. (2015). Professional Scepticism of Auditors: A Cross-Cultural Experiment. *International Journal of Accounting and Information Management*, 2(5), 1–41.
- Gaol, M. (2017). Time budget pressure, auditor locus of control and reduced audit quality

- behavior. *International Journal of Civil Engineering and Technology*, 8(12), 268–277. <https://www.scopus.com/inward/record.uri?partnerID=HzOxMe3b&scp=85040694607&origin=inward>
- Garcia-Blandon, J. (2019). Is there a gender effect on the quality of audit services? *Journal of Business Research*, 96, 238–249. <https://doi.org/10.1016/j.jbusres.2018.11.024>
- Hair, J. F., Ringle, C. M., & Sarstedt, M. (2012). Partial least squares: The better approach to structural equation modeling? *Long Range Planning* (Vol. 45, Issues 5–6).
- Hossain, S., Chapple, L., & Monroe, G. S. (2018). Does auditor gender affect issuing going-concern decisions for financially distressed clients? *Accounting and Finance*, 58(4), 1027–1061. <https://doi.org/10.1111/acfi.12242>
- Karimi, R., & Alipour, F. (2011). Reduce Job Stress in Organization: Role of Locus of Control. *International Journal of Business and Social Science*, 2(18), 231–236.
- Kautsar, M. Al. (2016). The Influence of Time Budget Pressure on Dysfunctional Audit Behaviour. *South East Asia Journal of Contemporary Business, Economics and Law*, 10(1), 2289–1560.
- Kelley, T., & Margheim, L. (1990). The Impact of Time Budget Pressure, Personality, and Leadership Variables On Dysfunctional Auditor Behavior. *A Journal of Practice & Theory Auditing*, 9(2), 21–42.
- Kustinah, S. (2013). The Influence Of Dysfunctional Behavior And Individual Culture On Audit Quality. *International Journal of Scientific Dan Technology Research*, 2(5), 118–125.
- Lamba, R. A. (2020). The effect of auditor independence and ethics on auditor professional scepticism: Its implications for audit quality in Indonesia. *International Journal of Innovation, Creativity and Change*, 12(8), 383–396. <https://www.scopus.com/inward/record.uri?partnerID=HzOxMe3b&scp=85084454422&origin=inward>
- McNamara, S. M., & Liyanarachchi, G. A. (2008). Time budget pressure and auditor dysfunctional behaviour within an occupational stress model. *International Journal of Accountancy Business and the Public Interest*, 7(1), 1–43.
- Mgbame, C. O., Izedonmi, F. I. O., & Enofe, a. (2012). Gender Factor in Audit Quality : Evidence from Nigeria. *Reserach Journal of Finance and Accounting*, 3(4), 81–88.
- Muslim. (2016). The Influnce of Time Budget Pressure on Dysfunctional Audit Behaviour South Asia. *Journal of Contemporary Businss, Economics, and Law*, 10(1).
- Nardella, G., Brammer, S., & Surdu, I. (2020). Shame on Who? The Effects of Corporate Irresponsibility and Social Performance on Organizational Reputation. *British Journal of Management*, 31(1), 5–23. <https://doi.org/10.1111/1467-8551.12365>
- Putu, I. K. S. (2020). The mediating effect of auditor dysfunctional behavior on machiavellian character and time budget pressure of audit quality. *Accounting*, 6(6), 1093–1102. <https://doi.org/10.5267/j.ac.2020.7.009>
- Rustiarini, N. W. (2014). Sifat Kepribadian Sebagai Pemoderasi Hubungan Stres Kerja Dan Perilaku Disfungsi Audit. *Jurnal Akuntansi Dan Keuangan Indonesia*, 11(1), 1–19.
- Sadaf Khan, S. A. binti P., & Saat, M. binti. (2014). Dysfunctional Audit Behaviour: an Exploratory Study in Pakistan. *South East Asia Journal of Contemporary Business*,

Economics and Law, 3(5), 1–11.

- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach* (Seventh Ed). John Wiley & Sons, Inc.
- Selfridge, M., Biggs, S. F., & Krupka, G. R. (1992a). A cognitive model of the auditor's going-concern judgment. *International Journal of Intelligent Systems*, 7(5), 393–417. <https://doi.org/10.1002/int.4550070502>
- Selfridge, M., Biggs, S. F., & Krupka, G. R. (1992b). A cognitive model of the auditor's going-concern judgment. *International Journal of Intelligent Systems*, 7(5), 393–417. <https://doi.org/10.1002/int.4550070502>
- Sipayung, E. S. N., Zahara, D. E., & Noor, I. N. (2021). Fenomena Disfungsional Audit. *Media Riset Akuntansi, Auditing & Informasi*, 21(2), 191–206. <https://doi.org/10.25105/mraai.v21i2.9401>
- Svanström, T. (2016). Time Pressure, Training Activities and Dysfunctional Auditor Behaviour: Evidence from Small Audit Firms. *International Journal of Auditing*, 20(1), 42–51. <https://doi.org/10.1111/ijau.12054>
- Taslim, N., & Purwanto, T. (2021). Menentukan Harga Jual Kamar dengan Metode ABC (Activity Based Costing) Pada Hotel Garden Palace (Studi Pada Salah Satu Hotel Berbintang Di Surabaya). *Journal of Sustainability Business Research*, 2(2), 426–430.
- Widhiaswari, D. A. S., Wianto Putra, I. M., & Damayanti, N. N. S. R. (2021). Pengaruh Tekanan Anggaran Waktu, Locus of Control, Kompleksitas Tugas dan Turnover Intention Terhadap Perilaku Disfungsional Auditor Pada Kantor Akuntan Publik di Provinsi Bali. *Jurnal Riset Akuntansi Warmadewa*, 2(1), 54–59. <https://doi.org/10.22225/jraw.2.1.2934.54-59>
- Yendrawati, R., & Ghaita, F. Y. (2019). Personality Characteristics and Locus of Control as The Moderate of Correlation of Time Budget Pressure and Organization Commitment Towards the Dysfunctional Audit Behaviour. *Proceeding of The 3rd International Conference on Accounting, Business & Economics (UII-ICABE-2019)*.
- Zakaria, N. B., Nurhidayah, Y., & Salleh, K. (2013). Dysfunctional Behavior among Auditors: The Application of Occupational Theory. *Journal of Basic and Applied Scientific Research*, 3(9), 495–503.