# DETERMINANTS AND CONSEQUENCES OF DYSFUNCTIONAL AUDITOR BEHAVIOR

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**ABSTRACT**

*Audit quality became an important issue after a global corporate scandal that revealed auditors' inability to detect financial statement fraud, leading to corporate bankruptcies and scandals. Dysfunctional auditor behavior, such as inindependence and incompetence in the implementation of duties, has the potential to damage audit quality. This study aims to analyze the factors that cause auditor behavior to deviate and their impact on audit quality in Jakarta, Indonesia. The factors analyzed include time budget pressure, task complexity, client importance, and organizational commitment. This survey involved 103 respondents who were selected by purposive sampling. The results showed that time budget pressure, client importance, and organizational commitment contributed to auditor disfunctional behavior, while task complexity had no significant effect. The auditor's disfunctional behavior has a negative impact on the quality of audits, which in turn can damage public trust in the audit profession. This study provides insights for regulators and public accounting firms to identify factors that affect auditor behavior and audit quality degradation, and develop approaches to minimize dysfunctional auditor behavior without sacrificing audit value for external users.*

| KEYWORDS | *Keywords are written in English, 3–5 keywords or phrases* |
|---|---|

## INTRODUCTION

Audit quality is a topic of common concern for practitioners, investors, and regulators. In recent years, the world has witnessed various scandals company, a series of corporate collapses are mainly caused by the concealment of financial material information and profit management behavior. Profit management and collusive fraud lead to reduced quality of financial statements and low reliability in the usability of information (Bing et al., 2014; Nuristya & Ratmono, 2022). In OJK records, the audit report that collapsed occurred in Indonesia in 2022 which befell PT Waskita Karya (Persero) Tbk and PT Asuransi Adisarana Wanaartha or Wanaartha Life. Fraud that occurred in their audited financial statements caused

many stakeholders such as investors, creditors, suppliers and customers to suffer losses ([www.bisnis.com](www.bisnis.com)). As a result, external auditors have been subjected to criticism over several corporate scandals for misrepresenting facts. External auditors were ultimately found guilty of their failure to work professionally and maintain the quality of the audits provided.

Audit quality is the audit process and the behavior of auditors in conducting the audit process. Auditors play a crucial role in preparing useful and timely audit reports to reduce possible audit risks and minimize company fraud (Khaneja et al., 2017). Previous research has shown that dysfunctional auditor behavior (DAB) *has a* significant negative impact on audit quality. Dysfunctional auditor behavior is characterized by any action taken during the audit program that has the potential to degrade audit quality (Donnelly & Mulcahy, 2008; Heo et al., 2021; Paino et al., 2019).

It is interesting to note, based on the survey, that auditors knowingly and intentionally, conduct DAB. Competition among public accounting firms (KAP) puts pressure on audit fees because companies reduce budget proposals and maintain audit tasks and quality. Less budget in audit hours, less likely to produce the same audit results, putting time pressure on the audit team which can lead to a decrease in audit quality. On the other hand, KAP must prepare an achievable budget to avoid DAB. Among the most common audit problems, "ticking" and "filling out forms" rather than performing according to audit methodologies, either risk-based approaches or integrated audit approaches. Auditors understand that deadlines for some of the audited clients cannot be met, so they use personal time to work outside of office hours (Nehme et al., 2022).

Task complexity refers to the auditor's perception of the auditor's ability, knowledge, and critical thinking in analyzing audit tasks (Alqudah et al., 2019). Due to the increasing complexity of tasks and workloads, auditors tend to engage in dysfunctional behavior by taking a simple audit approach to complete audit work on time. As such, auditors may not be able to provide high-quality work, which will degrade the quality of the audit. The higher the level of complexity of the task, the more work must be done by the auditor and the longer the time required. This will have an impact on the dysfunctional auditor behavior because the more complex the tasks performed by the auditor cause the auditor's performance to decline. Task complexity can increase auditors' stress levels, thereby reducing audit performance and audit quality (Alqudah et al., 2019).

Because public accounting firms are established to make a profit, the income received from auditing clients will be very important financially to KAP. KAP has a high tendency to produce better and quality opinions for critical clients and pay more for fear of losing clients. In addition, clients are more results-oriented where they focus on the level of satisfaction with the services provided by the auditors. Valentina (2024) argue that audit clients tend to appoint responsive KAP and provide significant incentives to avoid negative audit opinions issued by auditors. Auditors tend to compromise and are reluctant to defy client explanations or perform excessive procedures that can make clients unable to meet their deadlines. Auditors can also avoid audit procedures that reveal findings that clients do not want to disclose. Because client interests have the potential to influence auditor

reporting behavior, it is important to investigate the relationship between client interests and dysfunctional auditor behavior.

Rainer's research (2016) shows that in an organization when employees feel or receive help, support, attention, or other kind dispositions, they tend to reciprocate it showing positive and value-creating work attitudes and behaviors (Cropanzano & Mitchell, 2005). In addition, Raineri (2016) notes that in an organization, support generally comes from three variants: (1) the organization itself, through its general policies and human resources and management policies; (2) direct supervisors (supervisors), through their management style; and (3) co-workers through the support of behavior. Several studies have identified organizational variables (commitment, intention to leave, and organizational support) as factors that may explain auditors' dysfunctional behavior. Goenawan (2021) found in their research that organizational involvement is an important thing related to auditor dysfunctional behavior.

As a result of the many accounting scandals and litigation faced by public accounting firms, this study will assess whether the factors that cause the decline in audit quality are embedded in the practice of public accounting firms. On the other hand, this study will also provide empirical evidence of the influence of an auditor's dysfunctional behavior that leads to a decrease in audit quality to overcome quality concerns and ethical aspects in an audit process so as to be able to mitigate audit failures and performance-related inefficiencies. To begin with, the research method used in this study is quantitative in order to gain in-depth knowledge.

Research Tze San Ong *et al.*, (2022) focusing on the behavior of external auditors in public accounting firms in Malaysia argues that time budget pressures, complex tasks, and client interests affect dysfunctional auditor behavior, while dysfunctional auditor behavior significantly reduces audit quality in Malaysia. Research by Foka et al., (2023) argues that the level of organizational commitment has a positive and significant influence on the auditor's dysfunctional behavior when measured by unprofessional behavior. These results show that the lower the level of organizational commitment of employees, the more auditors develop dysfunctional behaviors that reduce audit quality. These findings can be used as a tool to help audit practitioners and partners to explain the specific factors that cause DAB and help auditors avoid taking similar actions.

Research Tze San Ong *et al.*, (2022) can be developed again because it has a low response rate where the observations and respondents are mostly senior auditors and junior auditors. Researchers cannot regulate the type of respondents because most of them are audit trainees, thus limiting the use of the survey approach. In addition, the study only looked at three independent variables that affect audit quality, although other researchers have proposed other determining factors that can affect audit quality. The research of Foka et al., (2023) considers a wider sample size and consideration of other determinant variables such as locus of control, corruption, and corporate culture.

Audit quality can be caused by auditor dysfunctional behavior while auditor dysfunctional behavior can be caused due to *time budget pressure and time deadline pressure*, supervisor behavior, organizational commitment level, locus of control.

Based on the description above, the research was conducted to find out the factors that affect the quality of audits in KAP.

The purpose of this study is to test and analyze the determination of auditor behavior that deviates from audit quality. The benefits of this research consist of three aspects: first, for the development of knowledge, this research is expected to contribute ideas to other researchers in developing auditing science and theory of reasoned action for the advancement of education. Second, for public accounting firms, the results of this study are expected to be useful as evaluation and input materials for leaders, external auditors, and Quality Control at KAP to reduce auditors' intentions to resign from their work. Third, for regulators and the government, the results of this research are expected to be used as evaluation materials and inputs in making regulations to improve the quality of audits.

## RESEARCH METHOD

The design of this study aims to design a valid, objective, efficient, and effective research structure, using a survey strategy. Surveys are a method to collect information from respondents regarding their knowledge, attitudes, and behaviors, which allows researchers to collect quantitative and qualitative data (Fink, 2003). The researcher used a questionnaire that was managed and filled out by respondents through a computer, with primary data obtained from the results of the questionnaire distribution. The researcher also used the minimal interference method, which reduces interference with the normal activities of the auditor.

The operational definition of variables in this study includes several variables and indicators, such as time budget pressure and task complexity. For example, for the variable of time budget pressure, the indicator is the adequacy of time in auditing, which is measured by the ordinal Likert scale (1 strongly disagrees to 4 strongly agrees) according to Tze San Ong (2022). Task complexity variables are measured based on the auditor's experience and the client's business diversification, on the same scale.

This study uses hypothesis testing techniques to analyze the influence of independent variables such as time budget pressure, task complexity, client importance, and organizational commitment to auditor deviation behavior, with turnover intention as the dependent variable. The data was collected through a questionnaire distributed at the Jakarta Public Accounting Firm, then processed using Microsoft Excel and EViews 10 for descriptive statistical analysis. The data is presented in the form of tables to facilitate analysis. Hypothesis testing was carried out by F test (ANOVA) to find out whether independent variables together have a significant effect on dependent variables, with the aim of testing the proposed regression equation model.

## RESULT AND DISCUSSION

**A. Research Analysis**
1. Descriptive Statistical Analysis

Descriptive statistics are used to describe pre-existing sample data without the intention of making generalized conclusions or generalizations.

The operation of the descriptive statistics sub-menu on the *EViews 20* includes almost all basic descriptive statistical elements, thus presenting certain characteristics of a sample data. Thus, a brief overview of the research data can be known.

Descriptive statistics for variables of time budget pressure, task complexity, client importance, organizational commitment, auditor behavior deviation and audit quality will be explained by minimum, maximum, mean and standard deviation. The table below shows the descriptive statistics for each variable tested.

**Table 1. Descriptive Statistics**

|  | Minimum | Maximum | Mean |
|---|---|---|---|
| Time budget pressure_1 | 1 | 4 | 2.59 |
| Task complexity | 1 | 4 | 3.22 |
| Cliens importance_1 | 2 | 4 | 3.24 |
| Cliens importance_1 | 1 | 4 | 2.66 |
| Dysfunctional Audit behavior_1 | 1 | 4 | 1.69 |
| Audit Quality_1 | 1 | 4 | 3.12 |

Source: 2024 research results, with Microsoft *Excel for windows*

From table 1, it can be concluded that the average answers to the questionnaire questions vary in numbers 2 and 3 with the number of respondents being 103 respondents, which indicates that the average answer of the respondents answered in the direction of disagreeing and agreeing with the scale from 1 to 4. The smallest mean number of each question is found in the auditor behavior variable that deviates from the first question of 1.59 and the largest mean number of each question is found in the audit quality variable in the sixth question of 3.34. Furthermore, this mean number, which is a transformation of this ordinal data, will be used in the multiple linear regression test model.

2. Classical Assumption Test

Classical assumption testing is a requirement that must be met to use multiple regression analysis. The classical assumption tests carried out in this study are multicoloniality tests, heterokedasticity tests and normality tests, while other classical assumption tests, namely autocorrelation tests, are not carried out. This is because the period in this study is *cross sectional,* which is a momentary fact in the form of data that can only be used once in one observation period, so there is no need to conduct an autocorrelation test specifically for regression models whose period is *time series* (King, 2018).

a. Multicoloniality Test

The multicoloniality test aims to test whether the regression model finds a correlation between independent variables. A good regression model should not have correlations between independent variables. To detect the presence or absence of multicoloniality, it can be seen from the VIF and *Tolerance* values. If the VIF value is greater than 10 ($\geq$ 10) and the

Tolerance value is less than 0.10 (<0.1), it means that there is multicoloniality with the tested data (H. I. Ghozali, 2018). The following is presented the output of the multicoloniality test to determine the feasibility of the multiple linear regression model.

**Table 2. Multicoloniality Test Results for Multiple Linear Regression Models**

| Variable | Bright |
|---|---|
| Time budget pressure | 1,021619 |
| Task complexity | 1,041936 |
| Cliens importance | 1,025193 |
| Organizational commitment | 1,023895 |

Source: *EViews* Software Processing Results

Based on Table 2, the results of the multicollinearity test show that the VIF for each independent variable is < 10 and the *tolerance* value for each independent variable > 0.1, so it can be concluded that the multiple linear regression model is free from the multicoloniality problem.

**Table 3. Multicollinearity Test with VIF**

| Variable | BRIGHT |
|---|---|
| And | 1,00000 |

Source: *EViews* Software Processing Results

Based on Table 3, the results of the multicollinearity test show that the VIF for each independent variable is < 10 and the tolerance value *for* each independent variable > 0.1, so it can be concluded that the simple linear regression model is free from the multicoloniality problem.

b. Heterokedasticity Test

The Heterokedasticity test aims to test whether there is an unevenness in *variance* in the regression model from the residual of one observation to another. Heterokedasticity occurs when *the variance* from the residual of one observation to another is different. A good regression model is one in which heterokedasticity does not occur (I. Ghozali & Ratmono, 2018). In this study, the test used to determine the occurrence of heteroscedasticity is the Arch Test. The basis for decision-making is that if the p-value $\geq 0.05$, then there is no heteroscedalysis problem, but if the p-value $\leq 0.05$, it means that there is a heteroscedasticity problem.

**Table 4. Heteroscedasticity Test with Arch Test**
**Heteroskedasticity Test: ARCH**

| F-statistic | 0.667326 | Prob. F (1,100) | 0.4159 |
|---|---|---|---|
| Obs*R-squared | 0.676161 | Prob. Chi-Square (1) | 0.4109 |

Source: *EViews* Software Processing Results

Based on the results of the Arch test in Table 4, the Prob value is known. Chi-Square 0.4109 > 0.05 which means that there is no heteroscedasticity in the multiple regression meodel.

**Table 5. Heteroscedasticity Test with Arch Test**

| F-statistic | 2.938497 | Prob. F (1,100) | 0.0896 |
|---|---|---|---|
| Obs*R-squared | 2.911706 | **Prob. Chi-Square (1)** | **0.0879** |

Source: *EViews* Software Processing Results

Based on the results of the Arch test in Table 5, it is known that the Prob value. Chi-Square is 0.0879 > 0.05, which means that there is no heteroscedasticity in the regression meodel.

c. Normality Test

The normality test aims to test whether in the regression model, the perturbing or residual variables have a normal distribution. As is well known, the t and F tests assume that the residual values follow a normal distribution. If this assumption is violated, the statistical test becomes invalid for a small sample. (I. Ghozali, 2014). The Jarque-Bera test is a statistical test to find out if the data is normally distributed. To test normally distributed data or not can be done in two ways, namely if the probability value ≥ 0.05 (greater than 5%), then the data can be said to be normally distributed and if the probability ≤ 0.05 (less than 5%), then the data can be said to be not normally distributed.
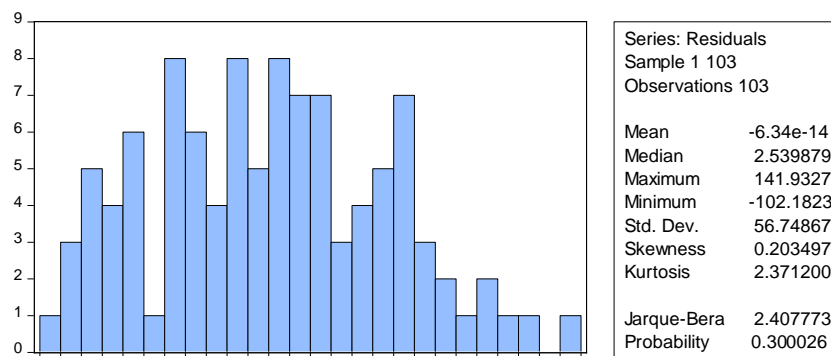


| Series: Residuals | |
|---|---|
| Sample 1 103 | |
| Observations 103 | |
| | |
| Mean | -6.34e-14 |
| Median | 2.539879 |
| Maximum | 141.9327 |
| Minimum | -102.1823 |
| Std. Dev. | 56.74867 |
| Skewness | 0.203497 |
| Kurtosis | 2.371200 |
| | |
| Jarque-Bera | 2.407773 |
| Probability | 0.300026 |

**Figure 1. Normality Test with Jarque-Bera Test**
Source: *EViews* Software Results

Based on Figure 1, it is known that the probability value of the J-B statistic is 0.300026. Because the probability value of p is greater than the significance level, which is 0.05. This means that the assumption of normality is met.
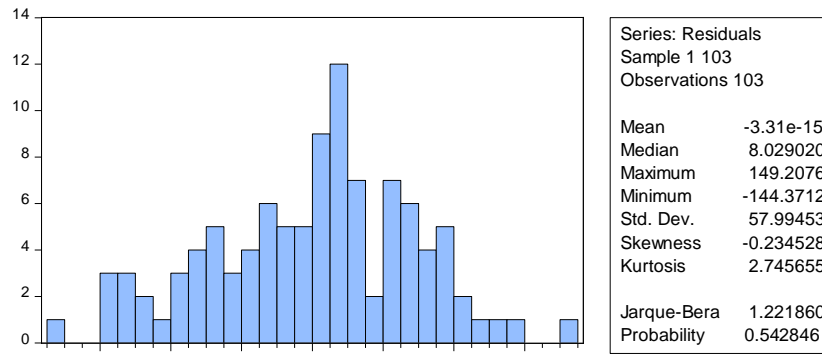
**Figure 2. Normality Test with Jarque-Bera Test**
Source: *EViews* Software Results

Based on Figure 2, it is known that the probability value of the J-B statistic is 0.542846, which is greater than the significance level, which is 0.05. This means that the assumption of normality is met.

3. Hypothesis Testing

   a. Multiple and Simple Linear Regression Model Tests

   After conducting a classical assumption test, it was found that in the normality test of normally distributed residues, there was no multicoloniality and heterokedasticity. This means that the multiple regression model is good and suitable for research. The collected data was then analyzed by multiple linear regression method using the EViews for *Windows 10 program*. The following is presented the output of the multiple regression analysis test with independent variables, namely time budget pressure factors, task complexity, client importance factors, organizational commitment and auditor behavior factors that deviate as dependent variables.

**Table 6. Multiple Linear Regression Test Results**

**Dependent Variable: LNY**
**Method: Least Squares**
**Date: 11/22/24   Time: 07:33**
**Sample: 1 103**
**Included observations: 103**

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|---|---|---|---|---|
| Time budget pressure | 32.35128 | 9.789482 | 3.304697 | 0.0013 |
| Task complexity | 10.94772 | 9.447183 | 1.158835 | 0.2493 |
| Cliens importance | 23.33816 | 11.23906 | 2.076522 | 0.0405 |
| Organizational commitment | 28.09262 | 10.21818 | 2.749278 | 0.0071 |
| C | -267.9032 | 58.03834 | -4.615970 | 0.0000 |

| R-squared | 0.201613 | Mean dependent var | 0.230521 |
|---|---|---|---|
| Adjusted R-squared | 0.169026 | S.D. dependent var | 63.51100 |
| S.E. of regression | 57.89522 | Akaike info criterion | 11.00247 |
| Sum squared resid | 328482.0 | Black criterion | 11.13037 |

| Log likelihood | -561.6273 | Hannan-Quinn criter. | 11.05428 |
|---|---|---|---|
| F-statistic | 6.186878 | Durbin-Watson stat | 2.105895 |
| Prob(F-statistic) | 0.000176 | | |

From table 6 it can be seen that the multiple linear regression model can be arranged as follows: Y = -267.9032 + 32.35128X1 + 10.94772X2 + 23.33816X3 + 28.09262X4 + e.

From the multiple linear regression equation, it can be seen that the value of the constant is -267.9032 units, which means that if the variables X1 to X4 are considered constant, then Y is -267.9032 units. If X1 increases by 1 unit, while another X is considered constant, then Y will increase by 32.35128 units. If X2 increases by 1 unit, while another X is considered constant, then Y will experience an increase of 10.94772 units. If X3 increases by 1 unit, while another X is considered constant, then Y will experience an increase of 23.33816 units. If X4 increases by 1 unit, while other X is considered constant, then Y will experience an increase of 28.09262 units.

After conducting multiple linear regression analysis with independent variables, namely time budget pressure factors, task complexity, client importance factors, organizational commitment, and auditor behavior factors that deviate as dependent variables, then the next step is to conduct a simple linear regression analysis, with auditor behavior that deviates as independent variables and audit qualityas a dependent variable. The following is presented the output of a simple regression analysis test:

**Table 7. Results of Regression Dysfunctional Auditor Behavior on Audit Quality**

**Dependent Variable: LNZ**
**Method: Least Squares**
**Date: 11/22/24   Time: 07:36**
**Sample: 1 103**
**Included observations: 103**

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|---|---|---|---|---|
| Dysfunctional audit behavior | 0.304738 | 0.090861 | 3.353890 | 0.0011 |
| C | 0.434547 | 5.742628 | 0.075670 | 0.9398 |
| R-squared | 0.100211 | Mean dependent var | | 0.504796 |
| Adjusted R-squared | 0.091303 | S.D. dependent var | | 61.13878 |
| S.E. of regression | 58.28093 | Akaike info criterion | | 10.98765 |
| Sum squared resid | 343063.3 | Black criterion | | 11.03881 |
| Log likelihood | -563.8641 | Hannan-Quinn criter. | | 11.00837 |
| F-statistic | 11.24858 | Durbin-Watson stat | | 1.871490 |
| Prob(F-statistic) | 0.001123 | | | |

From table 7 it can be seen that a simple linear regression model can be arranged as follows: Y = 0.434547 + 0.304738Y + e from the simple linear regression equation, it can be seen that the value of the constant is 0.434547 which means that if X1 is considered constant, then Y is 0.434547 units. If X1 increases by 1 unit then Y will increase by 0.304738 units.

b. Determination Coefficient Test ($R^2$)

The R2 test was used to determine the percentage of contribution of the influence of the independent variable (X) in a silmutant manner to the dependent variable (Y). The value of the coefficient of determination is between zero and one. A small R2 value means that the ability of independent variables to explain variables is very limited. A value close to one means that the independent variable provides almost all the information needed to predict the variation of the dependent variable (H. I. Ghozali, 2018).

The results of the analysis of the determination coefficient of independent variables, time budget pressure, task complexity, client importance, and organizational commitment, on the variables of auditor behavior that deviate as dependent variables can be seen in table 8. Based on table 8, the figure 0.2016 was obtained or 20.16%. This shows the percentage of contribution of the influence of time budget pressure variables, task complexity, client importance, organizational commitment, to the variable of auditor behavior that deviates from 20.16%. While the remaining 79.84% can be explained by other variables that are not included in this research model.

The results of the analysis of the determination coefficient of the independent variable of auditor behavior that deviates from the audit quality variable as a dependent variable can be seen in table 8. The table shows the percentage of auditor behavior that deviates from the audit quality variable, which is 10.02%. While the remaining 89.98% can be explained by other variables that are not included in this research model.

c. ANOVA Coefficient Testing (Test F)

According to Priyatno (2010), the F test was carried out to find out whether the independent variables together have a significant influence on the independent variables. It can also be interpreted that the F test will test the results of the equation model in the regression model. If Prob. *(F-statistics)* greater than 0.05, then there is no effect of the independent variables together on the non-independent variable or H0 is accepted. If Prob. *(F-statistics)* less than 0.05 from then there is an effect of the independent variables together on the variables that are not free or Ha are accepted. The results of the F test table with the variables of time budget pressure, task complexity, client importance, organizational commitment as independent variables to the dependent variables, namely auditor behavior that deviates.

From table 7, it is known that the calculated Sig value is smaller than the determined significance value of 0.05, so Ha cannot be rejected. This means that there is an influence of independent variables, namely time

budget pressure, task complexity, client importance, organizational commitment to auditor behavior that deviates from the dependent variables together.

From table 7 of the F test with the auditor behavior variable that deviates as an independent variable to the dependent variable, namely audit quality, it is known that the calculated Sig value is smaller than the determined significance value of 0.05, so Ha cannot be rejected. This means that there is an influence of auditor behavior that deviates from the audit quality.

d. Partial Regression Coefficient Testing (t-Test)

According to Priyanto (2010:68) this test is used to find out in the regression model the independent variable (Time budget pressure, Task complexity) partially affects the dependent variable (Y). The condition of the t-test is with a significance of 5% which means a confidence level of 95%. The basis for making the decision is to use a significance probability number, that is, if the calculation < sig is 0.05, then Ha is accepted. If the calculation > sig is 0.05, then Ha is rejected. The following is presented a t-test table with variables such as time budget pressure, task complexity, client importance, and organizational commitment as independent variables to the dependent variable, namely dysfunctional auditor behavior.

**Table 8. Test Results t**

**Dependent Variable: LNY**
**Method: Least Squares**
**Date: 11/22/24  Time: 07:33**
**Sample: 1 103**
**Included observations: 103**

| Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|---|---|---|---|---|
| Time budget pressure | 32.35128 | 9.789482 | 3.304697 | 0.0013 |
| Task complexity | 10.94772 | 9.447183 | 1.158835 | 0.2493 |
| Cliens importance | 23.33816 | 11.23906 | 2.076522 | 0.0405 |
| Organizational commitment | 28.09262 | 10.21818 | 2.749278 | 0.0071 |
| C | -267.9032 | 58.03834 | -4.615970 | 0.0000 |

Based on the results of hypothesis testing, it was found that time budget pressure had a significant effect on the auditor's behavior that deviated with a significance value of 0.0013 (<0.05), so that Ha was accepted. The complexity of the task had no significant influence on the dysfunctional auditor behavior due to the significance value of 0.2493 (>0.05), so Ha was rejected. The importance of the client showed a significant influence on the auditor's behavior which deviated with a significance value of 0.0405 (<0.05), so Ha was accepted. Organizational commitment also had a significant influence on auditor behavior that deviated with a significance value of 0.071 (<0.05), so Ha was accepted. Furthermore, the dysfunctional auditor behavior had a significant effect on the audit quality with a significance value of 0.0071 (<0.05), so that Ha was accepted. Overall, these results

show that time budget pressures, client importance, and organizational commitment contribute to auditor misconduct, which ultimately affects audit quality. However, the complexity of the task has no significant influence on dysfunctional auditor behavior.

**Discussion**

This study aims to determine the influence of time budget pressure, task complexity, client importance, organizational commitment to dysfunctional auditor behavior and the influence of dysfunctional auditor behavior on audit quality. The test results show that the dysfunctional auditor behavior can be explained by time budget pressure, task complexity, client importance, organizational commitment, by 20.06%, while audit quality can be explained by dysfunctional auditor behavior by 10.02%.

From the Anova test, it was found that the variables of time budget pressure, task complexity, client importance, and organizational commitment to auditor behavior variables diverged together. The Anova test also showed the influence of dysfunctional auditor behavior on audit quality *variables.*

The four independent variables, there are three variables that have a significant influence on the dysfunctional auditor behavior, namely time budget pressure, client importance and organizational commitment. One variable that does not have a significant influence on auditor behavior is the complexity of the task. Meanwhile, audit quality was found to be significantly affected by auditor behavior.

The dysfunctional auditor behavior significantly affects the audit quality in support of the research results conducted by Tze San Ong *et al.*, (2022). When auditors reject problematic samples or receive weak client explanations, they tend to rely on the information provided by the audit client without further clarification. Audit clients may hide important information or manipulate financial statements for their benefit. In addition, if the auditor fails to investigate the suitability of accounting treatment, it will affect the reliability and accuracy of financial information and influence stakeholder decisions. In summary, dysfunctional auditor behavior has reduced the auditor's ability to detect possible fraud or deliberate misrepresentation committed by clients. There is a high possibility that it can lead to the failure of the company when irregularities have been identified after a few years (San Ong et al., 2022).

Time budget pressure influences auditor behavior that deviates in favor of the research results of Tze San Ong *et al. Research.*, (2022). The reason for time budget pressure affects the dysfunctional auditor behavior because it indicates that the auditor feels pressured because he cannot complete the audit task as expected due to the constraints of strict deadlines in gathering sufficient evidence. Auditors experience time budget pressures and feel that planning is not achievable most of the time. Auditors need to spend extra time completing audit tasks, which seems to use dysfunctional behavior in overcoming such pressures. Auditors tend to omit certain parts of audit procedures or take shortcuts by taking previous audit paperwork to understand and assess internal control systems, which indicates a tendency to sacrifice audit quality. Therefore, these findings are consistent with previous research by Tze San Ong *et al.*, (2022), follows the assumption of reasoned

actions that show that the greater the time budget pressure on the auditor, the more likely it is to engage in dysfunctional audit behavior due to time budget constraints during the audit period. According to the theory of reasoned action, a person's beliefs that consider profit or loss as well as the consequences that occur make him behave. If an auditor has a very tight audit time, it tends to consider the effects of its delay which usually affects the auditor's performance so that it prefers to carry out dysfunctional auditor behavior so that the work is completed faster by sacrificing or reducing audit procedures.

Task complexity was found to have no significant influence on auditor behavior and supported the research of Desmond et al (2013) but contradicted the research contrary to the research conducted by Tze San Ong et al, (2022). Task complexity can put strong pressure on auditors so that auditors will conduct behavioral deviations such as *URT* so that during performance appraisals they get a good assessment because they can complete complex tasks within a predetermined time. However, the complexity of the existing tasks usually receives close supervision from the auditor team and becomes an in-depth discussion, making it difficult to make deviations because it is a significant risk. In the Audit Standard, significant risks must get the attention of superiors, including from partners. dysfunctional auditor behavior of PMSO and ARAP will also be carried out in order to make it easier to complete these complex tasks easily, but with supervision and supervision from superiors, dysfunctional behavior can be prevented. From *normative beliefs* and *importance norms,* a person who is supervised and supervised will perform complex work carefully and carefully so that it will reduce dysfunctional behavior because the motivation to do the job correctly will arise to prove that he is capable of doing the job and get praise.

The importance of the client influences the dysfunctional auditor behavior. This is contrary to the research conducted by Tze San Ong et al, (2022), but supports the research conducted by Brown (2012). The importance of the client affects the auditor's dysfunctional behavior because the interests of the client affect the auditor's reporting behavior. This implies that the auditor is prejudiced against the client's interests and that the client's interests influence the auditor's judgment and decisions because the auditor is afraid of losing an important client who contributes to the KAP. This can indicate that the auditor is not willing to compromise because of their relationship with the client. Compromise so as not to lose clients will cause auditors to reduce the amount of work required by audit standards and eliminate procedures that should be carried out. *Attitude towards the behavior* describes those beliefs about the consequences of behavior or normative beliefs. Attitude factors towards the impact of losing the importance of clients to KAP such as individual performance, bonus and salary increases will make auditors have intentions and carry out dysfunctional auditor behavior intentions.

Organizational commitment influences the dysfunctional auditor behavior. This supports research conducted by Tze San Ong et al, (2022). Organizational commitment affects the auditor's dysfunctional behavior because the lower the level of organizational commitment, the more the auditor develops dysfunctional behavior that reduces the quality of the audit. Auditors with low levels of commitment are more likely to engage in dysfunctional behavior than those with

higher levels of affective commitment. When an audit firm through its various actions is willing to appreciate the contribution of auditors and concern for their well-being in the workplace, it creates an organizational commitment in the auditors that creates a sense of obligation in them to work well. From high organizational commitment, it will encourage important norms and culture in the Company so that if the organizational's commitment is high and good, the behavior of auditors or employees will also be good.

Based on the results of the research and discussion above, the advice given to Public Accounting Firms in order to improve the quality of audits is to reduce the behavior of auditors who are dysfunctional. One way to do this is to provide more training and supervision to auditors so that dysfunctional auditor behavior can be reduced. This training can include training on audit standards and audit ethics consistently so that auditors can realize that if they violate standards and ethics, there are acceptable sanctions or criminal penalties. One of them, according to Law No. 5 of 2011, is administrative sanctions such as written warnings, fines, written warnings and criminal penalties of up to 5 years. Supervision and supervision must also be carried out consistently to small clients as well as large clients. Usually, KAP only focuses on increasing revenue without caring about existing resources so that supervision and supervision are lacking. Partners and audit managers have many clients to handle so that supervision becomes less which causes dysfunctional auditor behavior. Senior and junior auditors who are poorly supervised will be confused in doing their work which is required to be completed immediately which causes auditors to commit deviations in behavior. The Company Culture must also be highly supportive in upholding applicable ethics, standards and regulations so that the subjective norms in the KAP are not an excuse for dysfunctional auditor behavior.

In addition, it does not only use performance appraisal as the only indicator in determining the success of an auditor in carrying out his duties. Public Accounting Firms must also create a conducive working atmosphere and not only focus on profits, there must be targets that can be achieved and are not impossible. As for auditors, it is recommended to maintain their professionalism at all times and consult at all times with their seniors if there is a problem in the implementation of their duties so that problems in the work will be reduced and can be solved without committing dysfunctional auditor behavior that ultimately reduces the quality of the audit.

## CONCLUSION

This study aims to examine the influence of time budget pressure, task complexity, client importance, and organizational commitment on auditor behavior and the influence of auditor behavior on audit quality. The test results show that the dysfunctional auditor behavior can be explained by 20.16% by these factors, while the turnover intention is explained by 10.02% by the dysfunctional auditor behavior. The ANOVA test showed that there was a significant influence together between independent variables (time budget pressure, task complexity, client importance, and organizational commitment) on auditor deviation behavior, as well as the influence of auditor behavior deviation on audit quality. Of the four

independent variables, three of them—time budget pressure, client importance, and organizational commitment—were shown to have a significant influence on dysfunctional auditor behavior, while task complexity had no significant effect. The dysfunctional auditor behavior significantly affects the quality of audits, which supports the findings of previous research by Tze San Ong et al. (2022). Dysfunctional auditor behavior is generally carried out to improve performance appraisal, but this can reduce audit quality by ignoring the necessary procedures, which in turn reduces the auditor's ability to detect errors or fraud, so that the published financial statements do not meet the applicable audit standards or regulations.

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