

## Determinants of Dysfunctional Audit Behavior: Internal and External Factors

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### ABSTRACT

*Dysfunctional audit behavior is behavior that can reduce the quality of audited financial statements directly or indirectly. This research aims to provide empirical evidence of the influence of time budget pressure, turnover intention and workplace spirituality on dysfunctional audit behavior. The sample used was 144 auditors who worked in Jakarta public accounting firms. The sampling technique is convenience sampling or sampling based on convenience. The analysis tool uses multiple regression analysis. The research results show that turnover intention has a positive effect on dysfunctional audit behavior, while workplace spirituality has a negative effect on dysfunctional audit behavior. Meanwhile, time budget pressure has no effect on dysfunctional audit behavior. The implication of this research is that KAP can always improve workplace spirituality so that it can minimize turnover intention and motivate auditors to work better, thereby minimizing the emergence of dysfunctional audit behavior. In this way, it is hoped that the quality of the audit can be higher.*

**Keywords:** *dysfunctional audit behavior; time budget pressure; turnover intention; workplace spirituality*

### INTRODUCTION

Auditors are tasked with conducting audits of company financial reports. In their duties, auditors are required to provide adequate assurance that the company's financial statements are reported fairly and in accordance with generally accepted accounting principles (GAAP) (Johari et al., 2022). This is intended because financial reports are a form of company accountability to investors for their performance during a period of work. In this assignment, the auditor acts as a third party who will bridge management with users of financial reports, so that the financial reports submitted can be relied on in decision making (Ariantaka & Wirakusuma, 2020; Iswari, 2020).

In carrying out their duties, auditors are required to be guided by audit standards and public accounting professional standards set by the Indonesian Institute of Public Accountants (IAPI) (Astuty et al., 2022). Dysfunctional audit behavior carried out by auditors in the process of auditing financial reports should be avoided. Dysfunctional audit behavior is carried out because of the many complex, varied and interrelated tasks (Johari et al., 2022; Tjan et al., 2019).

Dysfunctional audit behavior is deviant behavior carried out by auditors which can reduce audit quality directly or indirectly (Donnelly et al., 2003a, 2003b, 2005). Dysfunctional audit behavior includes premature sign-off, underreporting of time, and replacing audit procedures (Narindra et al., 2022). Dysfunctional audit behavior, when carried out without considering other things, can affect the quality

of the resulting audit. Therefore, this behavior must be avoided by auditors during the audit process. Even though there are guidelines or work standards that auditors must comply with in providing audit services and sanctions, there are still many auditors who do not comply with these guidelines.

Several cases of the public accounting firm (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (KNMT) which were given sanctions by the Financial Services Authority (OJK) in the form of cancellation of their Registration Certificate (STTD) (Otoritas Jasa Keuangan, 2023). KAP KNMT is the party that carries out the audit of PT Asuransi Wanaartha Life. These sanctions were given because public accountants (AP) and KAP KNMT were deemed to have committed serious violations, namely AP and KAP manipulated, helped manipulate, and/or falsified data relating to the services provided (Otoritas Jasa Keuangan, 2017).

There are many factors that can influence auditors in carrying out dysfunctional audit behavior, both originating from external and internal factors. External factors such as time budget pressure. Time budget pressure is a situation that requires auditors to be efficient with the time budget that has been set (Rahmawati, 2020; van Hau et al., 2023). Time budget pressure is also one of the pressures felt which has the potential to reduce the auditor's performance in conducting audits (Alkautsar, 2014; Johari et al., 2022). Tight audit time budgets result in auditors finding it difficult to complete audits in accordance with established procedures (Balasingam et al., 2019; Rahmawati, 2020). As a result, auditors experience an imbalance between the time required to complete audit work, thus encouraging auditors to carry out dysfunctional audit behavior by not carrying out several audit procedures. Several studies regarding time budget pressure with varying results include research results Balasingam et al. (2019); Hau et al. (2023); Johari et al. (2022); Majid & Asse (2018); Narindra et al. (2022); Wiyantoro et al. (2023) gives results that time budget pressure increases dysfunctional audit behavior. Meanwhile, research conducted by Limba et al. (2022); Prasetyo et al. (2023) states that time budget pressure has no influence on dysfunctional audit behavior.

The internal factor that influences dysfunctional audit behavior is turnover intention. Turnover intention is the intention that arises from someone to stop working (Azzahra et al., 2023). Auditors with the intention of leaving KAP tend to be willing to engage in dysfunctional audit behavior (Donnelly et al., 2003b). They assume that when they want to resign, deviant behavior will not affect their careers (Donnelly et al., 2003b; Mardi et al., 2022; Muchlis et al., 2023). Previous research on turnover intention on dysfunctional audit behavior still has mixed results. This is proven by research conducted by Ariantaka & Wirakusuma (2020); Azzahra et al. (2023); Majid & Asse (2018); Mardi et al. (2022); Wiyantoro et al. (2023) which results that turnover intention has a positive effect on dysfunctional audit behavior. In contrast, research conducted by Balasingam et al. (2019); Muchlis et al. (2023) provides evidence that turnover intention has no effect on dysfunctional audit behavior.

The next external factor that influences dysfunctional audit behavior is workplace spirituality. Workplace spirituality is demonstrated by the recognition in the workplace that employees have an inner life that makes them do their work more meaningfully (Ashmos & Duchon, 2000). Most definitions of workplace spirituality involve meaning, purpose and connecting with others (Ashmos & Duchon, 2000; Duchon & Plowman, 2005). When there is a high level of congruence between work, the work context and a person's self-concept, then the person will be motivated if the work context allows the expression of his or her identity. So if a person's workplace spirituality is good, it will provide good motivation, thereby minimizing the intention of dysfunctional audit behavior. Research gap related to workplace spirituality from research Ghadim & Hafezi (2021); Kusumo et al. (2019) which shows the results that workplace spirituality reduces dysfunctional audit behavior. Study Afsar & Badir (2017);

Afsar & Rehman (2015) also stated that when a person's workplace spirituality is low, it will reduce a person's perception of work relationships and the organization that houses them, which can increase the occurrence of dysfunctional audit behavior.

The difference between this research and research Majid & Asse (2018) by adding workplace spirituality as an independent variable. Because research examining the influence of workplace spirituality on dysfunctional audit behavior is still rare. Workplace spirituality is an important component that influences the occurrence of dysfunctional audit behavior. Because workplace spirituality can strengthen individual values and ethics. By encouraging employees to align their spiritual values with work, they can reduce the tendency to engage in unethical actions or dysfunctional audit behavior.

This research topic is still relevant because there are several cases described above and there are still research gaps from previous research. Apart from that, research on factors that influence dysfunctional auditor behavior is very relevant and anticipated by KAPs to maintain audit quality. By knowing these internal and external factors, KAP can continue to provide facilities that can motivate auditors to maintain competence and professional skepticism. The aim of this research is to provide empirical evidence regarding the influence of time budget pressure, turnover intention and workplace spirituality on dysfunctional audit behavior. This research is expected to contribute to the behavior of auditors in KAP and review of literature in the field of behavioral accounting, especially in the field of auditing.

Attribution theory is used to explain the relationship between time budget pressure, turnover intention and workplace spirituality with dysfunctional audit behavior. Attribution theory was proposed by Fritz Heider (1958), explain someone's behavior. This theory refers to how a person explains the causes of the behavior of other people or themselves which are determined from internal factors such as nature, character and external factors such as pressure from situations or certain circumstances which can have an influence on individual behavior (Robbins & Judge, 2017). According to Wade et al., (2008) that attribution theory on a person's behavior is divided into two categories, namely situational attribution and dispositional attribution. Situational attributions arise as a result of a person's behavior originating from the environment, such as social conditions and the views of the surrounding community. In contrast, dispositional attributions arise as a result of a person's behavior that originates from within a person such as personal traits, self-perception, abilities and abilities. Based on this explanation, it can be seen that time budget pressure and workplace spirituality are included as external factors, while turnover intention is an internal individual factor.

The external factor in attribution theory in this research is time budget pressure. Time budget pressure is a condition that requires auditors to be efficient with the time budget that has been prepared (Narindra et al., 2022). When auditors work in pick season to carry out several assignments in close proximity, the auditor feels pressure on the time budget to complete the audit task according to the planned time target. The auditor must be able to complete the audit on time because if the auditor fails to meet the time budget can give rise to bad judgment from superiors because they are deemed unable to complete their tasks on time (Johari et al., 2022). Auditors who are unable to meet time targets are likely to engage in various types of dysfunctional behavior (Otley & Pierce, 1996). Thus, the higher the time budget pressure, the higher the possibility of dysfunctional audit behavior, including skipping or ignoring several audit procedures because they have to complete the audit on time (Narindra et al., 2022; Otley & Pierce, 1996). Study Balasingam et al., (2019); Hau et al., (2023); Johari et al., (2022); Majid & Asse (2018); Narindra et al., (2022); Wiyantoro et al., (2023) provides evidence that time budget pressure increases the tendency of auditors to engage in dysfunctional audit behavior.

H<sub>1</sub>: Time budget pressure has a positive effect on dysfunctional audit behavior

Internal factors in attribution theory in this research are manifested in the form of turnover intention. Turnover intention is the desire to change work places (Mardi et al., 2022). The desire to change work places is influenced by internal factors such as attitudes, views and motivation as well as external factors such as the environment (Wiyantoro et al., 2023). The main factor that is the reason is dissatisfaction in the current job (Azzahra et al., 2023). Turnover intention is carried out by auditors when they no longer feel comfortable in the organization, so they have a tendency to carry out dysfunctional audit behavior which can have an impact on the quality of the resulting audit. They no longer care about the negative consequences of their behavior, because they think they will leave KAP (Mardi et al., 2022). These results are strengthened from previous research from Ariantaka & Wirakusuma (2020); Azzahra et al. (2023); Majid & Asse (2018); Mardi et al. (2022); Wiyantoro et al. (2023) which provides evidence that the high level of turnover intention of auditors increases the occurrence of dysfunctional audit behavior.

H<sub>2</sub>: Turnover intention has a positive effect on dysfunctional audit behavior

Workplace spirituality is an external factor from the theoretical contribution in this research. A spiritual workplace is defined as a workplace that recognizes that individuals are driven by an inner life that gives meaning to work and completeness and joy in a community environment (Afsar & Rehman, 2015; Ashmos & Duchon, 2000). Workplace spirituality includes a sense of meaning, purpose, and connectedness to others (Ashmos & Duchon, 2000; Duchon & Plowman, 2005). Workplace spirituality is characterized by a sustained sense of well-being, a belief that work is meaningful and has a higher purpose, an awareness of the congruence between one's values and beliefs in one's work (Afsar & Badir, 2017). Afsar & Badir (2017); Ghadim & Hafezi (2021); Saks (2011) stated that perceptions of workplace spirituality have an impact on employee attitudes towards the organization. When an auditor works at a KAP that has good workplace spirituality, work rewards and facilities to support the work really motivate the auditor to work well. Thus, auditors have the desire to demonstrate their achievements by working as well as possible, so they are not motivated to carry out dysfunctional audit behavior. Research findings Ghadim & Hafezi (2021); Kusumo et al., (2018) proves that high workplace spirituality reduces auditors' desire to carry out dysfunctional audit behavior.

H<sub>3</sub>: Workplace spirituality has a negative effect on dysfunctional audit behavior

## METHODS, DATA, AND ANALYSIS

This research is quantitative research with primary data. The data acquisition technique uses a survey via questionnaire. Questionnaires were distributed in the form of a Google form which was sent via email to each Public Accounting Firm (KAP), this was done to facilitate the reach of each KAP. Table 1 is the operational definition of research variables and their measurements.

**Table 1** Operational Definitions and Variable Measurements

Variable	Operational Definition	Reference Source	Variable Measurement
Dysfunctional audit behavior	Dysfunctional audit behavior is the behavior of premature termination of audit procedures, reporting shorter audit times and changing audit procedures in the implementation of audit tasks which can cause a decrease in audit quality, either directly or indirectly.	Donnelly et al., (2003b); Janie & Is-giyarta (2019); Otley & Pierce, (1996)	5 point Likert scale
Time budget pressure	Time budget pressure is the budgeted time for completing audit procedures	Johari et al., (2022); Otley & Pierce (1996)	5 point Likert scale

Variable	Operational Definition	Reference Source	Variable Measurement
Turnover intention	Turnover intention is the urge or interest of an auditor to leave the community or public accounting firm where they work.	Mardi et al., (2022)	5 point Likert scale
Workplace spirituality	Workplace spirituality is individuals who understand themselves as spiritual beings who need motivation in the workplace, which is related to a sense of purpose and meaning in their work	Ashmos & Duchon (2000); Duchon & Plowman (2005); Janie & Isgiyarta (2019)	5 point Likert scale

Source: Various journals (2024)

The population in this study are auditors who work in Jakarta public accounting firms registered in the Indonesian Public Accountant Directory. The sampling method uses convenience sampling, namely obtaining samples based on convenience. The total sample obtained was 144 auditors from 26 public accounting firms.

The regression equation in the research is as follows:

$$PAD = B_1TBP + B_2TI + B_3STK + e \dots\dots\dots(1)$$

Information:

- $B_1, B_2, B_3$  : Regression Coefficients
- PAD : Dysfunctional Audit Behavior
- TBP : Time Budget Pressure
- TI : Turnover Intention
- STK : Workplace Spirituality
- e : eror

## RESULT AND DISCUSSION

A general description of the 144 auditors in the sample can be seen in table below. Based on table 2 of the characteristics of the respondents, it can be seen that the majority of respondents who filled out this questionnaire were female with a bachelor's degree. Respondents' ages ranged from 20-30 years with a range of years of work of less than 1 (one) year. The highest frequency of positions is junior auditor.

**Table 2** Characteristics of Respondents

Demographic Characteristics	Information	Number of participants	Frequency
Gender	Man	48	33.3%
	Women	96	66.7%
Education	Diploma	10	6.9%
	S1	125	86.8%
	S2	7	4.9%
	S3	2	1.4%
	20 – 30 year	133	92.4%
Age	31 – 40 year	4	2.8%
	41 – 50 year	3	2.1%
	> 50 year	4	2.8%
	< 1 year	133	72.9%
Length of work	1 – 5 year	4	18.8%
	6 – 10 year	3	4.9%
	> 10 year	4	3.5%

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Demographic Characteristics	Information	Number of participants	Frequency
Position	Junior auditor	132	91.7%
	Senior auditor	3	2.1%
	Manager	3	2.1%
	Partner	6	4.2%

Source: Data processed (2024)

It can be seen that based on gender, most of the respondents who filled out this questionnaire were female, totaling 96 respondents with a frequency of 66.7%, while male respondents totaled 48 respondents with a frequency of 33.3%. Furthermore, based on the latest education, most respondents have the latest education, namely S1, totaling 125 respondents with 86.8%. Next, based on the age of the respondents, most respondents have ages ranging from 20-30 years, totaling 133 respondents with a frequency of 92.4%. Furthermore, based on the range of length of work, the average respondent has work experience for less than 1 (one) year of work, totaling 133 respondents with 72.9%. Then based on the position of the respondents, most of them have junior auditor positions totaling 132 respondents with a frequency of 91.7%.

**Table 3** Descriptive Statistical Analysis

Variable	N	Theoretical Range	Actual Range	Actual Average	Std. Dev
Time Budget Pressure (TBP)	144	4-20	9-19	16.82	2.36
Turnover Intention (TI)	144	6-30	6-30	21.95	5.50
Workplace Spirituality (STK)	144	7-35	15-35	31.01	3.64
Dysfunctional Audit Behavior (PAD)	144	6-30	8-29	20.72	4.88

Source: Data processed (2024)

Based on the results of descriptive statistical analysis, it can be seen that the range of auditors' answers regarding the question indicators of time budget pressure, turnover intention, workplace spirituality and dysfunctional audit behavior has an average value > standard deviation value, so it can be stated that the data is homogeneous. Apart from that, the average for dysfunctional behavior variables, turnover intention and time budget pressure tends to be marginally low, while workplace spirituality tends to be marginally high.

**Table 4** F Test Results

Model		Sum of Squares	Mean Square	F	Sig.
1	Regression	310.71	103.57	4.70	0.00
	Residual	3,088.18	22.06		
	Total	3,398.89			

Source: Data processed (2024)

The results of the F test can be seen that the significance value is  $0.00 < 0.05$ . So it can be concluded that the model is fit. This research has an adjusted r square value of 7.2 percent. This means that the independent variable can explain the dependent variable by 7.2 percent, while 92.8 percent is explained by other factors outside the research.

**Table 5** t test results

	Unstandardized Coefficients		t	Sig.	Information
	B	Std. Error			
(Constant)	30.52	5.21	5.86	0.00	
Time Budget Pressure	-2.26	0.17	1.53	0.13	Rejected
Turnover Intention	0.15	0.07	2.02	0.05	Accepted
Workplace Spirituality	-0.28	0.11	2.54	0.01	Accepted

Source: Data processed (2024)

### The Influence of Time Budget Pressure on Dysfunctional Audit Behavior

Based on table 5, the results of the direct influence t-test can be seen that the beta coefficient value of the time budget pressure variable is -2.26 with a significance value of  $0.13 > 0.05$  and a value of t-count  $< t\text{-table}$  ( $-1.53 < 1.98$ ). Thus, the first hypothesis is rejected. Time budget pressure has no effect on dysfunctional audit behavior. Table 3 shows that the average value of time budget pressure (16.82) and the average value of dysfunctional audit behavior (20.72) tend to be moderate. This proves that auditors tend not to feel they have problems with time budget pressure and do not engage in dysfunctional audit behavior. Based on the characteristics of the respondents in table 2, it shows that almost the majority of respondents are junior auditors with work experience of less than 1 (one) year. Because they have only been working for 1 year, it is possible that they have not received too many assignments, so they feel that there is no pressure regarding the time budget. Auditors who are new or inexperienced tend to carry out audits more carefully and completely, because they want their work results to be evaluated well by supervisors. They are still under the guidance of more senior auditors, so they do not dare to carry out dysfunctional audit behavior. These findings cannot strengthen attribution theory which states that a person's behavior is caused by internal and external factors. It can be seen that external factors (time budget pressure) have not been able to become one of the factors that causes someone to behave deviantly in carrying out the audit process. There are many other internal factors that might influence auditor behavior, considering that  $R^2$  in this study is still relatively low, namely 7.2 percent, while 92.8 percent of dysfunctional behavior is influenced by other variables that have not been examined in this study. These findings support research conducted by Limba et al. (2022); Prasetyo et al. (2023) which states that time budget pressure does not have a positive effect on dysfunctional audit behavior. This is because each audit assignment has a well estimated time budget, so that it does not interfere with the work that must be done (Limba et al., 2022; Prasetyo et al., 2023). This finding is not in line with research Balasingam et al. (2019); Hau et al. (2023); Johari et al. (2022); Wiyantoro et al. (2023) which states that time budget pressure has a positive effect on dysfunctional audit behavior.

### The Influence of Turnover Intention on Dysfunctional Audit Behavior

Based on table 5, the turnover intention coefficient value is positive (0.30) with a significance value of  $0.05 < 0.05$  and a t-count value  $< t\text{-table}$  ( $2.02 > 1.98$ ). So it can be concluded that the second hypothesis is accepted, namely turnover intention has a positive effect on dysfunctional audit behavior. The positive coefficient explained in table 3 shows that the average turnover intention (21.95) shows a marginal value. The positive coefficient value is supported by the average value of the turnover intention variable, which is 21.95 (marginal), accompanied by the average value of dysfunctional audit behavior, which is 20.72 (marginal). This indicates that auditors do not yet want to leave the workplace because the majority of

respondents are junior auditors with less than 1 year of service. Auditors are also less likely to engage in dysfunctional behavior because auditors are still junior auditors, so they still comply with applicable regulations. This research is in line with attribution theory which states that a person will respond to something based on internal factors including turnover intention. These findings support the results of research conducted by Ariantaka & Wirakusuma (2020); Azzahra et al. (2023); Majid & Asse (2018); Mardi et al. (2022); Wiyantoro et al. (2023) that turnover intention has a positive effect on dysfunctional audit behavior. However, these findings are not in line with research conducted by Balasingam et al. (2019); Muchlis et al. (2023); Nugrahanti & Nurfaidzah (2020) who found that turnover intention had no positive effect on dysfunctional audit behavior.

### **The Influence of Workplace Spirituality on Dysfunctional Audit Behavior**

Based on the test results in table 5, the workplace spirituality coefficient value is -0.28 with a significance value of  $0.01 > 0.05$  and the t-count value  $< t\text{-table}$  ( $-2.54 < 1.98$ ). So it can be concluded that the third hypothesis is accepted, namely that workplace spirituality has a negative effect on dysfunctional audit behavior. The negative coefficient value (-0.28) is supported by the results of descriptive statistics in table 3 which shows the average workplace spirituality is high (31.01) while the average dysfunctional audit behavior is moderately low (20.72). This shows that the workplace spirituality of the respondents is good, so it has a good influence on the individuals there, therefore reducing dysfunctional audit behavior. When auditors feel connected at work, have high social ties with co-workers and conformity with personal beliefs and values, this can have a good influence on them. They have the opinion that they are needed to achieve the KAP's vision and mission and are given space to express their opinions. This finding is in line with attribution theory which states that a person's behavior can be caused by internal and external factors. Workplace spirituality is one of the external factors that influences dysfunctional audit behavior. When workplace spirituality is good, dysfunctional audit behavior will decrease. This research supports the findings Ghadim & Hafezi (2021); Kusumo et al., (2018) which states that good workplace spirituality reduces dysfunctional audit behavior. The results of this research are different from research from Afsar & Badir, (2017); Afsar & Rehman (2015) which provides evidence that low workplace spirituality increases dysfunctional audit behavior.

### **CONCLUSION AND SUGGESTION**

The conclusion of this research shows that turnover intention has a positive effect on dysfunctional audit behavior. Turnover intention is low, so dysfunctional audit behavior is also low. Workplace spirituality has a negative effect on dysfunctional audit behavior. Workplace spirit in KAP is good, thereby reducing dysfunctional audit behavior. Time budget pressure does not have a positive effect on dysfunctional audit behavior.

The limitations of this research are that the majority of respondents have less than 1 year of experience so they cannot reflect the composition of diverse experiences. Suggestions for future research include providing criteria for respondents who have more than 1 year of experience so that they can provide a more diverse picture. Considering that the adjusted  $R^2$  is still relatively small, namely 7.2 percent, the next suggestion is to add other variables that can influence dysfunctional audit behavior, for example locus of control, professional commitment and auditor competence. The implications of this research for public accounting firms are to further increase workplace spirituality so that auditors feel comfortable and appreciated, for example by providing more competency improvements related to ethics and the latest standards, so that they can continue to minimize dysfunctional audit behavior by auditors.



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