



FACTORS AFFECTING ACCEPTANCE OF AUDITOR'S DYSFUNCTIONAL BEHAVIOR AND CONSEQUENCES ON THE QUALITY OF AUDIT RESULTS AT PUBLIC ACCOUNTING OFFICES IN BALI

by

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ABSTRACT

This study aims to analyze work stress, time budget pressure, locus of control and auditor personality type on auditor dysfunctional behavior and its consequences on the quality of audit results. The theories used in this research are Theory of Attitudinal Change. The independent variables of this research are work stress, time budget pressure, locus of control and personality type. The dependent variable is the quality of the audit results. Also, the mediating variable is auditor dysfunctional behavior. This research was conducted at a registered public accounting firm in Bali using a questionnaire distributed to auditors who at least become team leaders in audit assignments. The data analysis technique used is the Partial Least Square (PLS) approach. The results showed that audit time budget pressure and locus of control had a positive effect on work stress. Furthermore, work stress, audit time budget pressure and locus of control have a positive effect on audit quality reduction behavior. The results also show that work stress, time budget pressure, external locus of control and personality type have a positive effect on auditor dysfunctional behavior. Furthermore, the dysfunctional behavior of auditors has a negative effect on the quality of audit results.

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1. INTRODUCTION

Audit quality is one of the central points that must be considered even though it is not easy to agree on what is meant by audit quality, but at least the structure of the definition of audit quality includes auditing and other accounting services that have been provided by CPAs (Konrath, 2002). Likewise, according to De'Angelo (1981) audit quality is determined by two things, namely the ability of the auditor to find or detect violations that occur in the client's accounting system, and the ability to report the violations he finds. Audit quality is also a complex issue, because there are so many factors that can affect audit quality, which depends on the point of view of each party. This makes it difficult to measure audit quality, so it becomes a sensitive matter for the behavior of the individual conducting the audit. Theoretically, the quality of the auditor's work is usually associated with qualifications of expertise, timeliness of completion of work, sufficient evidence of competent audits at the lowest cost and their attitude of independence to the client.

Audit activities cannot be separated from behavioral problems, such as the possibility of an auditor committing dysfunctional behavior so that it can reduce audit quality. This deviation in audit behavior is called dysfunctional audit behavior. Otley and Pierce (1996) state that the steps taken by the auditor when carrying out an

audit program that result in a decrease in audit quality are called dysfunctional behavior in auditing, a decrease in audit quality can occur directly or indirectly. One of the dysfunctional audit behaviors is the behavior of decreasing audit quality.

The most notable thing about the auditor profession is the high level of stress due to working under pressure. Stress is a condition that stresses a person's body and soul beyond their limits, so if they continue to be left without a solution, this will have an impact on their health. Stress does not just arise, but the causes of stress that arise are generally followed by event factors that affect a person's psyche, and the event occurs beyond his ability so that the condition has stressed his soul (Fahmi, 2014). In Rustiari's research (2013) with the title Personality Traits and Locus of Control as Moderators of the Relationship between Work Stress and Audit Dysfunctional Behavior, the research results are that the work stress variable has a significant positive effect on audit dysfunctional behavior. The results of the interaction test of work stress and agreeableness variables have a positive and significant direction. It is also supported by Amiruddin's research (2017) which finds the results that work stress has a positive effect on the behavior of reducing audit quality.

Time budget pressure is defined as "obstacles that occur in the audit engagement due to limited resources in the form of time allocated to carry out all audit tasks" (DeZoort and Lord, 1997). This is one type of pressure that actually has the potential to reduce the auditor's control over his work environment (McNair, 1991). The time budget can have an influence on the auditor's control over his work environment because the time budget is considered a control mechanism and a performance measurement tool at the KAP (Kelley and Seiler, 1982; Cook and Kelley, 1991). A time budget is provided by the Public Accounting Firm to its auditors to reduce audit costs. The faster the audit process time, the smaller the audit cost will be. The existence of this time budget forces the auditor to complete the task as soon as possible or according to the time budget that has been set. The implementation of audit procedures like this of course will not have the same results if the audit procedures are carried out in conditions without a time budget. In order to keep the time budget that has been set, it is possible for the auditor to ignore audit procedures and even terminate audit procedures (Silaban, 2009). The results of previous studies showing that audit time budget pressure has a positive effect on dysfunctional behavior are Simanjuntak (2008); Nadirsyah and Zuhra (2009); Kurnia (2009); Manullang (2010); Cape (2013); and Kholidiah and Murni (2014). The higher the time budget pressure felt by the auditor in implementing the audit program, the greater the tendency for the auditor to perform dysfunctional actions (Kelley and Seiler, 1982; Lightner et al., 1982; Otley and Pierce, 1996; Pierce and Sweeney, 2004).

Unethical behavior carried out by individuals in organizations can be caused by personal characteristics, situational and the interaction between these factors (Trevino, 1986). This opinion is supported by Ford and Richardson (1994) in an empirical study of ethical decision making which explains that one of the important determinants of ethical decision making is factors that are uniquely related to individual decision-makers. Because dysfunctional audit behavior can be categorized as unethical behavior, the auditor's tendency to take such actions can be influenced by the auditor's individual characteristics (Silaban, 2009). The characteristics of personal auditors (internal factors) used in this study are the locus of control. Locus of control describes a person's level of belief about the extent to which they can control the factors that influence their success or failure (Rotter, 1966). A person who believes that his success or failure is within his control is said to have an internal locus of control, while someone who is outside his control is said to have an external locus of control (Lefcourt, 1982). In previous research, Nadirsyah and Zuhra (2009); Wijayanti (2009); and Tanjung (2013) show that locus of control has a significant positive effect on auditor dysfunctional behavior. Kurnia's Research (2009); Silaban (2009); Hartati (2012); Gustati (2012); Triono et al. (2012); Hidayat (2012); Sudirjo (2013), gives the result that the external locus of control has an effect on the acceptance of auditor dysfunctional behavior. The results of a different study, namely the research of Andani and Mertha (2014) found that locus of control had a significant negative effect on premature termination of audit procedures. In other research, Aisyah et al. (2014) show that there is no influence between the external locus of control and the auditor's dysfunctional behavior.

One of the factors that influence dysfunctional audit behavior is the personality of the auditor. Individual factors have the potential to influence auditors to behave dysfunctional (Donelly, Quirin, & O'Bryan, 2003). Endaya & Hanefah (2016) argue that individual characteristics of auditors are needed for audit effectiveness. It is known that each individual responds to ethical issues differently (Gundry & Liyanarachchi, 2007). Research on personality type and decision-making give the result that a person's personality will influence decision-making (Robbins and Judge, 2013). A number of behavioral studies investigate whether auditor personality and individual characteristics influence auditor behavior. For example, research by Iswari and Kusuma (2013) shows the results that personality type has an influence on professional conflict in an organization. Utami and Nahartyo (2013) found evidence that type A personalities intensify conflicts of interest and overlapping rules on auditor saturation. This indicates that auditors with personality type A, will be more susceptible to work-related stress. Meanwhile, Ismail (2015) found no

evidence that the auditor's personality had a significant effect on audit decisions. This study aims to analyze work stress, time budget pressure, locus of control and auditor personality type on auditor dysfunctional behavior and its consequences on the quality of audit results.

2. LITERATURE REVIEW

Theory of Attitude Change

One of the theories recommended by Siegel and Marconi (1989) in predicting attitudes and behavior is the Theory of attitude change which consists of various theories, for example Dissonance Theories and Functional Theory. Dissonance theory explains that dissonance motivates a person to reduce or eliminate the discrepancy. The implication is that when an auditor has a discrepancy in demands against pressure or opposite circumstances (the amount of work that must be completed even though there are limited resources), the auditor will try to eliminate the discrepancy perhaps by prioritizing and eliminating something that is considered not so important. While the functional theory of attitude change states that attitudes apply to meet one's needs. An auditor can take any action including deviant behavior to meet the need for suitability of the demands he gets.

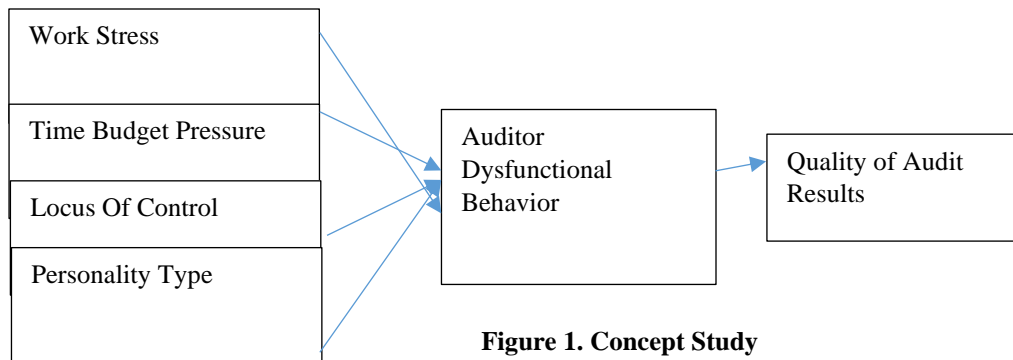


Figure 1. Concept Study

Hypothesis

- H1: Stress work take effect positive on behavior dysfunctional auditing.
- H2: Pressure budget audit time effect positive on behavior dysfunctional auditing.
- H3: External locus of control take effect positive on behavior dysfunctional auditing.
- H4: Type personality takes effect positive to behavior dysfunctional
- H5: Behavior dysfunctional take effect negative to quality audit results

3. RESEARCH METHOD

This research was conducted at a Public Accounting Firm registered in Bali based on the Directory of Public Accountants and Public Accountants published by the Indonesian Institute of Certified Public Accountants (IAPI). The populations in this study are auditors who work at KAP Bali Region and are registered with the Indonesian Institute of Certified Public Accountants (IAPI) with a total of 95 auditors. The sampling technique in this study used the purposive sampling method. Purposive sampling is sampling with criteria in the form of a certain consideration (Sugiyono, 2017:85). The sample in this study was 49 auditors. The data collection technique used is a questionnaire containing closed questions to the auditors who are respondents using a Likert scale. In this study, data analysis used the Partial Least Square (PLS) approach. PLS is a component or variant-based Structural Equation Modeling (SEM) equation model. According to Ghozali (2006), PLS is an alternative approach that shifts from a covariance-based SEM approach to a variance-based approach.

4. RESULTS AND ANALYSIS

Evaluation of the Outer Model (Outer Model)

The measurement model for the validity and reliability test, the model determination coefficient and the path coefficient for the equation model, can be seen in Figure 2 below:

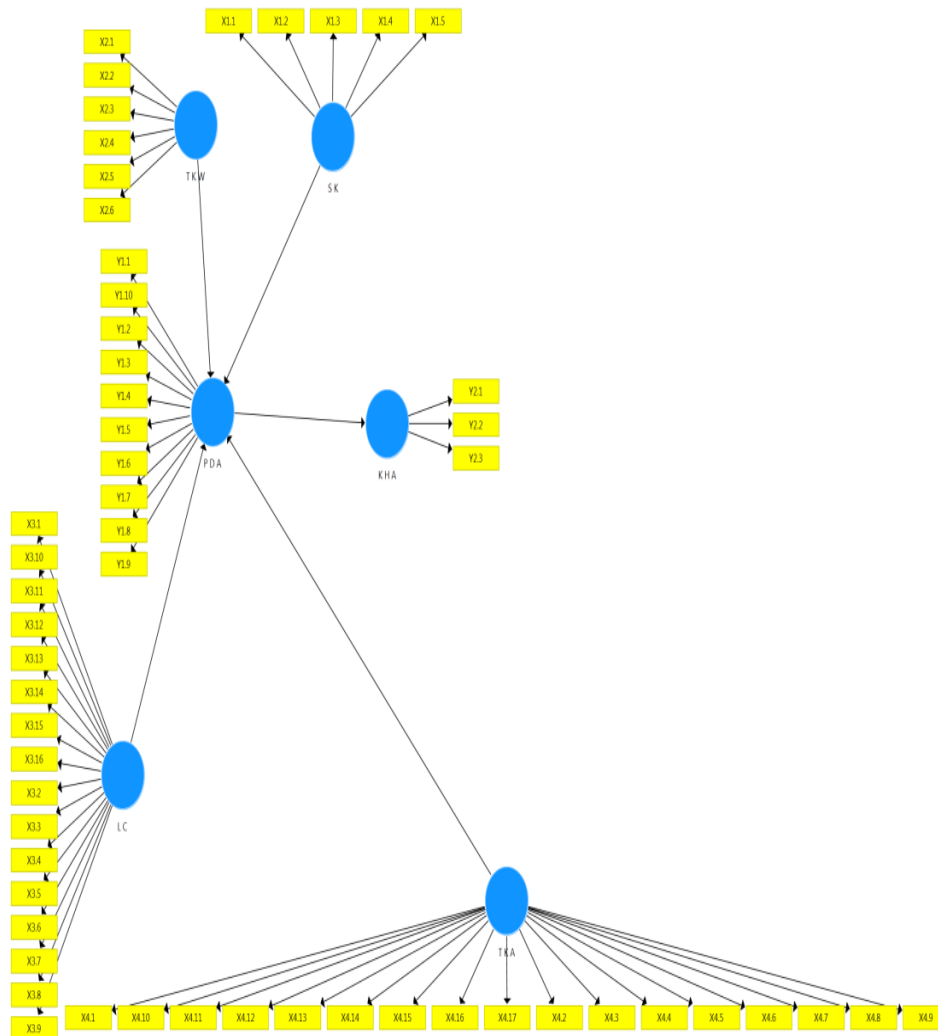


Figure 2. Model Determination Coefficient And The Path Coefficient

The stages of analysis used are as follows.

1) Convergent Validity

Convergent Validity is used to measure the magnitude of the correlation between constructs and latent variables by measuring the value of the indicator score item with the variable score calculated by PLS. The size of the individual reflection can be seen from the standardized loading factor value. The standardized loading factor describes the magnitude of the correlation between each measurement item or indicator and its construct.

Table 1
 Nilai loading factor

	KHA	LC	PDA	SK	TKA	TKW
X1.1				0,887		
X1.2				0,879		
X1.3				0,880		
X1.4				0,899		
X1.5				0,936		
X2.1						0,902
X2.2						0.893



X2.3		0,908
X2.4		0,831
X2.5		0,897
X2.6		0,884
X3.1	0,799	
X3.10	0,913	
X3.11	0,912	
X3.12	0,851	
X3.13	0,883	
X3.14	0,858	
X3.15	0,914	
X3.16	0,888	
X3.2	0,839	
X3.3	0,862	
X3.4	0,857	
X3.5	0,880	
X3.6	0,908	
X3.7	0,903	
X3.8	0,837	
X3.9	0,849	
X4.1		0.903
X4.10		0.864
X4.11		0.854 th most common
X4.12		0.897 th most common
X4.13		0.821
X4.14		0.876 th most common
X4.15		0.853
X4.16		0.880
X4.17		0.864
X4.2		0.882
X4.3		0.885
X4.4		0.887 th most common
X4.5		0.894
X4.6		0.913
X4.7		0.889
X4.8		0.903
X4.9		0.892
Y1.1	0.887 th most common	
Y1.10	0.875 th most common	
Y1.2	0.875 th	

		most common
Y1.3		0.869
Y1.4		0.888
Y1.5		0.897 th most common
Y1.6		0.877
Y1.7		0.913
Y1.8		0.893
Y1.9		0.893
Y2.1	0.932	
Y2.2	0.850	
Y2.3	0.882	

Source: Appendix 1, processed data (2022)

The loading factor value shown in Table 1 is greater than 0.7 so it can be declared ideal, which means that the indicator is said to be valid in measuring the construct.

2) Discriminant Validity

Discriminant Validity was evaluated through cross-loading, and then compared the average variance extracted (AVE) value with the square of the correlation value between constructs or by comparing the square root of AVE with the correlation between constructs.

Tabel 2
Hasil Uji Discriminant Validity

Variabel	Average Variance Extracted (AVE)	Square root of average variance extracted (AVE)
K H A	0,790	0,889
L C	0,762	0,873
P D A	0,786	0,887
S K	0,803	0,896
T K A	0,775	0,880
T K W	0,785	0,886

Sumber: Lampiran 2, data diolah (2022)

The data in Table 3 shows the AVE measurement value is greater than 0.5 and the square root of average variance extracted (AVE) value is greater than the AVE value. So it can be stated that the model has a good discriminant validity value.

The second way to find out the goodness of discriminant validity is to compare the cross loading values.



Table 3
Cross loading value

	KHA	LC	PDA	SK	foreign workers	TKW
X1.1	-0.613	0.574	0.684	0,887	0,458	0,445
X1.2	-0,512	0,453	0,635	0,879	0,463	0,345
X1.3	-0,556	0,574	0,686	0,880	0,450	0,494
X1.4	-0,596	0,579	0,720	0,899	0,521	0,495
X1.5	-0,595	0,599	0,749	0,936	0,531	0,560
X2.1	-0.456	0.485	0.626	0.477	0.410	0,902
X2.2	-0,472	0,471	0,623	0,455	0,415	0.893
X2.3	-0.591	0,534	0,731	0,521	0,535	0,908
X2.4	-0,440	0,527	0,582	0,412	0,372	0,831
X2.5	-0.594	0.495	0,638	0,489	0,517	0,897
X2.6	-0,440	0,544	0,606	0,430	0,373	0,884
X3.1	-0.515	0,799	0,647	0,476	0,558	0,461
X3.10	-0.603	0,913	0,734	0,606	0,496	0,537
X3.11	-0,609	0,912	0,717	0,557	0,484	0,507
X3.12	-0.584	0,851	0,634	0.483	0,402	0,469
X3.13	-0,652	0.883	0,734	0,556	0,460	0,530
X3.14	-0,618	0,858	0,628	0,472	0,513	0,447
X3.15	-0,627	0,914	0.725	0,587	0,473	0,531
X3.16	-0,678	0.888	0,776	0,634	0,567	0,565
X3.2	-0,550	0,839	0,604	0,504	0,338	0,384
X3.3	-0,609	0,862	0,700	0.483	0,491	0,533
X3.4	-0.553	0,857	0,638	0,566	0,461	0,418
X3.5	-0,579	0,880	0.672	0,544	0,399	0,513
X3.6	-0,647	0,908	0.704	0.587 th most common	0.482	0.507
X3.7	-0.596	0.903	0.722	0.541 th most common	0.568 th most common	0.528
X3.8	-0.554	0.837	0.632	0.518 th most common	0.395 th most common	0.525 th most common
X3.9	-0.628	0.849	0.686	0.547 th most common	0.405	0.532
X4.1	-0.588	0.567 th most common	0.758	0.506	0.903	0.491
X4.10	-0.544	0.463 th most common	0.645	0.474 th most common	0.864	0.465
X4.11	-0.497	0.427	0.596 th most common	0.449	0.854 th most common	0.405
X4.12	-0.621	0.478	0.642	0.501	0.897 th most common	0.412
X4.13	-0.480	0.416	0.562 th	0.388 th	0.821	0.282 th

			most common 0.598 th most common	most common 0.411	0.876 th most common	most common 0.452
X4.14	-0.531	0.422				0.374 th most common
X4.15	-0.584	0.430	0.610	0.433	0.853	0.541 th most common
X4.16	-0.514	0.499	0.695	0.521	0.880	most common 0.387 th most common
X4.17	-0.424	0.364 th most common	0.534 th most common	0.417	0.864	0.390
X4.2	-0.527	0.421	0.616	0.503	0.882	0.514
X4.3	-0.623	0.522 th most common	0.733	0.567 th most common	0.885	
X4.4	-0.542	0.485	0.680	0.503	0.887 th most common	0.504
X4.5	-0.484	0.501	0.620	0.433	0.894	0.452
X4.6	-0.514	0.465	0.664	0.478	0.913	0.466
X4.7	-0.510	0.455	0.653	0.476	0.889	0.380
X4.8	-0.563	0.509	0.650	0.490	0.903	0.420
X4.9	-0.547	0.572 th most common	0.725	0.509	0.892	0.447
Y1.1	-0.745	0.674 th most common	0.887 th most common	0.710	0.626	0.652
Y1.10	-0.704	0.711	0.875 th most common	0.661	0.666	0.589 th most common
Y1.2	-0.702	0.687	0.875	0.705	0.606	0.622
Y1.3	-0.672	0.661	0.869	0.632	0.624	0.609
Y1.4	-0.754	0.646	0.888	0.697	0.620	0.571
Y1.5	-0.717	0.632	0.897	0.703	0.683	0.636
Y1.6	-0.697	0.742	0.877	0.694	0.680	0.664
Y1.7	-0.759	0.765	0.913	0.693	0.730	0.690
Y1.8	-0.718	0.684	0.893	0.701	0.666	0.656
Y1.9	-0.721	0.771	0.893	0.692	0.649	0.678
Y2.1	0.932	-0.728	-0.800	-0.607	-0.603	-0.576
Y2.2	0.850	-0.565	-0.670	-0.555	-0.558	-0.485
Y2.3	0.882	-0.529	-0.683	-0.547	-0.459	-0.440

Source: Appendix 2, processed data (2022)

Table 3 data shows that the cross loading value of each variable indicator has a correlation coefficient that is greater than the constructs of the other blocks. This means that the model has good discriminant validity.

3) Composite reliability

Composite reliability is an indicator used in measuring a construct to measure the internal consistency of the measuring instrument. Reliability shows the accuracy, consistency, and accuracy of a measuring instrument in using measurements.



Table 4
Composite reliability value

Variable	Cronbach's Alpha	Composite Reliability
KHA	0.866	0.918
LC	0.979	0.981
PDA	0.970	0.974
SK	0.939	0.953
foreign workers	0.982	0.983
TKW	0.945	0.956

Source: Appendix 2, processed data (2022)

The data in Table 4 shows the value of Cronbach's alpha and composite reliability > 0.6. So it can be stated that the construct used is consistently used as a measuring tool.

Structural Model Evaluation (Inner Model)

1) The inner model is measured using several criteria, namely R² for endogenous latent variables.

Table 5
R-square value

Endogenous Variables	R Square	Information
KHA	0.658	Strong Enough
PDA	0.863	Strong

Source: Appendix 4, processed data (2022)

The results of the analysis of the R² value obtained from the calculation results show a diverse distribution. Table 5 presents the calculation results obtained by using the SmartPLS version 3.6 software, namely the R² value. The results of the R² value of 0.695 for Auditor Dysfunctional Behavior is quite strong, and the R² value of 0.856 for the Quality of Audit Results is quite strong. Next inner model assessment is with measure relevance prediction (Q2).

$$Q2 = 1 - [(1 - R1^2) (1 - R2^2)]$$

$$Q2 = 1 - [(1 - 0.658^2) (1 - 0.863^2)]$$

$$Q2 = 1 - 0.145$$

$$Q2 = 0.855$$

Based on the results of the calculation, the Q2 value of 0.855 means that 85.5 percent of the variation of the Quality Audit Results variable is expressed by variations in Work Stress, Time Budget Pressure, Locus of Control and Auditor Dysfunctional Behavior, while the remaining 14.5 percent of the variation of changes in the value of other factors that are not included in this research model.

2) Statistical test of variable relationship (Path)

This test is carried out by comparing the p-value with a significant level of 5 percent. If the p-value is lower than the 5 percent significant level, it means that the hypothesis is supported or accepted. The results of the calculation can be seen directly from the results of the path coefficient test.

Table 6
Hypothesis Test Results Influence Direct

	Original Sample (O)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
LC -> PDA	0.303	0.140	2,173	0.030
PDA -> KHA	-0.811	0.082	9,835	0.000

SK -> PDA	0.304	0.118	2,573	0.010
Foreign Workers -> PDA	0.292	0.145	2.016	0.044
TKW -> PDA	0.240	0.113	2,124	0.034

Source: Appendix 5, processed data (2022)

The results of the direct influence test are shown in Figure 2 below.

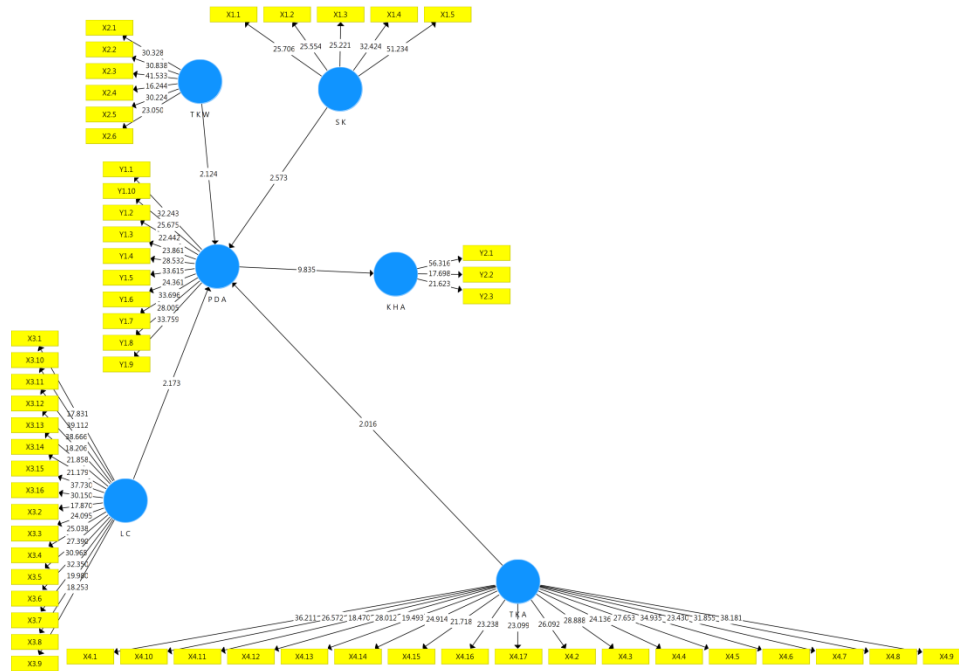


Figure 2
 Bootstrapping Test Results

Discussion

Work Stress Influence to Behavior Auditory dysfunction

The first hypothesis (H1) states that job stress has a positive effect on dysfunctional audit behavior. Based on Table 6 the resulting Original Sample (O) value is positive with a value of 0.304. The value of T Statistics is 2,573 with P Values of 0.010. T Statistics values are greater than 1.96 and P Values are less than 0.05. These results indicate that H1 is accepted, namely Job Stress has a positive and significant effect on Auditor Dysfunctional Behavior.

Stress is a condition that stresses a person's self and soul beyond their limits, so that if they continue to be left without a solution, this will have an impact on their health. Stress does not just arise, but the causes of stress that arise are generally followed by event factors that affect a person's psyche, and the event occurs beyond his ability so that the condition has stressed his soul (Fahmi, 2014). In Rustiarini's research (2013) with the title Personality Traits and Locus of Control as Moderators of the Relationship between Work Stress and Audit Dysfunctional Behavior, the research results are that the work stress variable has a significant positive effect on audit dysfunctional behavior. The results of the interaction test of work stress and agreeableness variables have a positive and significant direction. It is also supported by Amiruddin's research (2017) which finds the results that work stress has a positive effect on the behavior of reducing audit quality.

Pressure Time Budget Influence against Behavior Auditory dysfunction

The second hypothesis (H2) states that time budget pressure has a positive effect on dysfunctional audit behavior. Based on Table 6 the resulting Original Sample (O) value is positive with a value of 0.240. The value of T Statistics is 2.124 with P Values of 0.034. T Statistics values are greater than 1.96 and P Values are less than 0.05. These results indicate that H2 is accepted, namely Time Budget Pressure has a positive and significant effect on Auditor Dysfunctional Behavior.

The effect of audit time budget pressure on audit quality reduction behavior is based on the theory of work stress model. A tight audit time budget can cause auditors to feel pressure (stress) in carrying out their work, and in



turn can influence audit attitudes, intentions and behavior in implementing the audit program. Previous research, Silaban (2009); Sudirjo (2013); Cape (2013); and Wintari (2015) show that audit time budget pressure has a positive effect on dysfunctional audit behavior.

Locus of Control Influence on Behavior Auditory dysfunction

The third hypothesis (H3) states that external locus of control has a positive effect on dysfunctional audit behavior. Based on Table 6 the resulting Original Sample (O) value is positive with a value of 0.303. The value of T Statistics is 2.173 with P Values of 0.030. T Statistics values are greater than 1.96 and P Values are less than 0.05. These results indicate that H3 is accepted, namely Locus of Control has a positive and significant effect on Auditor Dysfunctional Behavior.

The influence of locus of control on audit quality reduction behavior is based on attribution theory, which states that a person's behavior is determined by a combination of internal and external forces. Locus of control is an internal force that influences a person's behavior. Individuals who have an external locus of control are individuals who believe that they cannot control events and outcomes. External locus of control is the feeling experienced by individuals that their behavior is determined by factors outside their control. Previous research, Silaban (2009); Gustati (2012); Triono et al. (2012); Sudirjo (2013); Cape (2013); and Wintari (2015) show that external locus of control has a significant positive effect on dysfunctional audit behavior.

Personality Type Influence to Behavior Auditory dysfunction

The fourth hypothesis (H4) states that personality type has a positive effect on audit dysfunctional behavior. Based on Table 6 the resulting Original Sample (O) value is positive with a value of 0.292. The value of T Statistics is 2.016 with P Values of 0.044. T Statistics values are greater than 1.96 and P Values are less than 0.05. These results indicate that H4 is accepted, namely Personality Type has a positive and significant effect on Auditor Dysfunctional Behavior.

Personality is an element contained in the self or individual. Personality reflects how a person behaves and thinks. In addition, personality can also be interpreted as a certain social picture that is received by an individual from a community group, then the individual is expected to behave in accordance with the social picture (role) he receives. Therefore, it takes a self-system within the individual, as a form of organizing within himself, where the system is dynamic following a person's mental state and is unique or distinctive. The personality type of the auditor is one of the factors that have the potential to cause dysfunctional behavior in the auditor's audit process. A person's personality type is also one of the factors that determine an individual's attitude (Noviyanti, 2008). Personality type also affects the general orientation towards goal attainment, alternative selection, action against risk and reaction under pressure (Kristanti, 2012). Personality type can create a different perception in responding to the ethical behavior of an auditor and the auditor's work which is full of demands and pressures, thus causing stress on individuals because they exceed their abilities which will then affect individual actions or behavior.

Influence Behavior Auditor dysfunctional against Quality of Audit Results

The fifth hypothesis (H5) states that the auditor's dysfunctional behavior has a negative effect on the quality of audit results. Based on Table 6 the resulting Original Sample (O) value is negative with a value of -0.811. The T Statistics value is 9.835 with P Values 0.000. T Statistics values are greater than 1.96 and P Values are less than 0.05. These results indicate that H5 is accepted, namely Auditor Dysfunctional Behavior has a negative and significant effect on the Quality of Audit Results.

Several previous research results show that in general, dysfunctional behavior has a negative effect on the quality of audit results (Rasuli, 2008; Sososutikno, 2003; Donnelly et al., 2003; Otley and Pierce, 1996; and Shapeero et al., 2003). Azad (1994) supports this and argues that audit quality will be victimized if the auditor does not carry out some audit procedures. Furthermore, dysfunctional behavior will pose a direct threat to the reliability of an audit process and will have unfavorable impacts in the future, such as inaccurate staff evaluations, loss of company revenue, unrealistic future budgets, and audit reduction behavior. in future audits so that increased dysfunctional behavior will reduce the quality of audit results.

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the analysis conducted, the conclusions that can be drawn in this study are:

- 1) Job stress has a positive and significant effect on dysfunctional audit behavior.
- 2) Time budget pressure has a positive and significant effect on dysfunctional audit behavior.
- 3) External locus of control has a positive and significant effect on dysfunctional audit behavior.
- 4) Personality type has a positive and significant effect on dysfunctional audit behavior.
- 5) Auditor dysfunctional behavior has a negative and significant effect on the quality of audit results.

Suggestion

Based on the conclusions that have been drawn, the suggestions that can be given based on the results of this study are:

- 1) To reduce the occurrence of audit quality reduction behavior, an auditor who works at KAP should correctly understand the professional code of ethics which consists of ethical principles. In addition, a public accountant must meet technical standards consisting of general standards, compliance with existing standards and accounting principles.
- 2) This research is limited to using 49 auditors in the Bali Regional Public Accountant Firm who were taken as samples in the study. Future research is expected to use more research samples so that they can represent the population as a whole.

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