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The Effect of Time Budget Pressure, Locus of Control and Work Stress on Auditor's Dysfunctional Behavior With Machiavellian Characteristics As A Moderating Variable

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Abstract: The purpose of this study is to examine the influence of time budget pressure, locus of control, and job stress on dysfunctional auditor behavior, with Machiavellian traits as a moderating variable. The research is motivated by the increasing number of audit irregularities that have impacted the decline in audit quality. The study was conducted on auditors working at Public Accounting Firms in the South Jakarta area. The method used is a quantitative approach with data collection through questionnaires, and data analysis using Structural Equation Modeling with the SmartPLS version 4.1 application. The results show that time budget pressure and Machiavellian traits have a positive and significant effect on dysfunctional auditor behavior, while locus of control has a significant negative effect. Job stress does not have a significant effect. In the moderation test, only Machiavellian characteristics were proven to significantly and negatively moderate the relationship between locus of control and dysfunctional behavior, while other moderation relationships were not significant. These findings highlight the importance of managing work pressure and understanding individual auditor characteristics to prevent dysfunctional behavior and maintain audit quality.

Keyword: Auditor's Dysfunctional Behavior, Locus Of Control, Machiavellian, Time Budget Pressure, Work Stress

INTRODUCTION

Independent audit services play an important role in ensuring the confidentiality of financial reports prepared by management and providing objective professional opinions. Public auditors, as the vanguard in maintaining transparency of financial reporting, are required to work in accordance with the Public Accountant Professional Standards (SPAP) and the Code of Ethics of the Indonesian Institute of Public Accountants (IAPI, 2016). However, increasing demands for professionalism and increasingly high business pressures make the auditor profession vulnerable to ethical deviations and dysfunctional behavior that can reduce the quality of audit results (Dewi et al., 2021; N. Dewi & Ramantha, 2019).

The cases of financial report manipulation by Toshiba and PT Hanson International Tbk reflect that dysfunctional auditor behavior does not only originate from internal factors, but also complex external factors. These deviations include actions such as reducing audit procedures, inaccurate reporting of working hours, and premature termination which have a direct impact on audit integrity (Wayan Ayu Puspita et al., 2023). Therefore, an in-depth study is needed on the factors that influence auditor dysfunctional behavior, both internal such as locus of control and Machiavellian characteristics, and external such as time budget pressure and work stress (Susanto et al., 2023; Ayunda & Helmayunita, 2022).

The urgency of this research lies in the importance of maintaining audit quality for the sake of public protection of financial reports used in economic decision making. When auditors work under time pressure or high stress, or have manipulative tendencies, the integrity of the audit results can be threatened (Febria Amanda & Nera Marinda Machdar, 2023). Based on attribution theory (Heider, 1958; Spitzberg, 2008), auditor behavior is the result of the interaction between internal and external factors, which influence how auditors respond to pressure in their duties.

Audit quality is an important foundation in reliable and credible financial reporting. However, in practice, dysfunctional auditor behavior, namely procedural deviations that weaken audit integrity, is still a significant challenge. Previous studies have highlighted that this behavior is not only triggered by internal auditor factors but also by external pressures. This study integrates these determinants within the framework of attribution theory to analyze dysfunctional auditor behavior.

Attribution Theory

This study uses attribution theory as a conceptual basis. This theory states that individuals make interpretations of the causes of an event based on two main sources: internal factors (personality, attitude) and external factors (environment, social pressure) (Heider, 1958; Sari et al., 2018). This theory is relevant because it can explain that dysfunctional auditor behavior such as premature sign-off or is rooted in responses to internal and external conditions (Spitzberg, 2008).

The internal factors used in this study include Machiavellian characteristics, while external factors are represented by time budget pressure, external locus of control and work stress. These internal and external attributions are then examined for their influence on the tendency of auditors to exhibit dysfunctional behavior, as explained by Goenawan & Indarto (2021) and Tejo & Sofian (2022).

Dysfunctional Auditor Behavior

Dysfunctional behavior refers to auditor actions that violate professional standards, such as changing audit procedures, ignoring important evidence, or falsifying work hours (Otley & Pierce, 1995). This behavior negatively impacts audit quality and public trust (Aprilia & Nuratama, 2020).

Time Budget Pressure

Time Budget Pressure is a time problem that arises or can be caused by the limited time allocated to complete audit tasks. Previous studies have stated that time budget pressure encourages auditors to complete work in a hurry, often at the expense of quality and compliance with procedures (Febria Amanda & Nera Marinda Machdar, 2023). Tejo & Sofian (2022) and Rizki et al., (2024) showed a significant positive correlation between time budget pressure and dysfunctional behavior. However, Nadirsyah & Zuhra (2009) did not find a significant relationship.

External Locus of Control

Locus of control is a psychological concept that measures the extent to which individuals believe they have control over the outcomes of their actions (Amirulloh et al., 2024). Locus of control (LoC) is related to an individual's belief in controlling events. Auditors with internal LoC tend to be more responsible and motivated, thus avoiding deviant behavior (Herliza & Setiawan, 2019; K. G. A. Putri et al., 2022). Someone with an external locus of control feels insecure about their own abilities (Usmany & Laitupa, 2017). People who have a strong locus of control are more able to deal with potential unfavorable events more effectively (Hana Arsantini & Wiratmaja, 2018). This is in line with the findings of Wulandari & Erinos (2023) that the higher an auditor's external locus of control, the higher the likelihood of an auditor engaging in dysfunctional audit behavior. However, according to the findings of Rahmawati & Halmawati (2020) which show that external Locus of Control can reduce the tendency of dysfunctional behavior if supported by a strong organizational control system.

Work Stress

Work stress is a condition of psychological tension that arises due to workload and pressure (Hsieh & Wang, 2012; Rustiarini et al., 2021). Several studies have shown that stress increases the tendency of dysfunctional behavior (Dewi et al., 2021; N. M. A. P. Wulandari et al., 2022), but Wayan Ayu Puspita et al., (2023) showed the opposite or insignificant results.

Machiavellian Characteristics

Machiavellian traits refer to manipulative, opportunistic, and personal outcome-oriented tendencies without regard to ethics (Aprilia & Nuratama, 2020; Martini & Pertama, 2019). Machiavellian individuals often exhibit dysfunctional behavior, especially when under pressure (Ayunda & Helmayunita, 2022). Afrizalita & Cheisviyanny (2023) reported that not all Machiavellian individuals exhibit significantly dysfunctional behavior.

This review shows that auditor dysfunctional behavior is a complex phenomenon influenced by a combination of psychological and situational determinants. An attribution-based theoretical approach provides a foundation for understanding the interactions between these variables in depth and contextually. By integrating various findings into one framework, this study is expected to be able to make a significant contribution to the development of audit literature and auditor professional practice policies.

METHOD

This study uses an associative quantitative approach that aims to analyze the effect of time budget pressure, locus of control, and work stress on dysfunctional auditor behavior, as well as the role of Machiavellian characteristics as a moderating variable. Data were obtained by distributing questionnaires to auditors in several Public Accounting Firms (KAP) in the South Jakarta area.

The dependent variable used in this study is dysfunctional audit behavior. In addition, there are independent variables including time budget pressure, locus of control, and work stress. Also the moderating variable is Machiavellian traits. The research instrument is a questionnaire based on a Likert scale of 1–5, which is designed based on indicators from previous studies. The number of samples is determined by the Lemeshow formula because the auditor population is not known with certainty. And from this formula, this study uses 100 auditor respondents.

The data analysis technique uses Structural Equation Modeling (SEM) based on Partial Least Squares (PLS) with the help of SmartPLS 4.1 software. The outer model test is carried out to measure the validity and reliability of the construct, while the inner model test is used to test the relationship between variables and test the hypothesis. This study ensures data quality

through convergent validity, discriminant validity, average variance extracted (AVE), composite reliability, and Cronbach’s Alpha tests.

This method was chosen to provide empirical understanding of auditor dysfunctional behavior from an attribution theory perspective, by considering the influence of internal and external factors simultaneously.

RESULTS AND DISCUSSION

Respondent characteristics: (1) 63% male, 37% female; (2) 65% aged 21-30, 27% aged 31-40, the remaining 8% are over 40 years old; (3) majority education is bachelor's degree, 93%; and (4) 60% junior auditor position, 40% senior auditor.

Outer Model

In this study, convergent validity testing was carried out in two stages. The loading factor value and the EVA (Everage Variance Extracted) value are the components. The purpose of the convergent validity measurement evaluation stage is to ensure the validity of the relationship between the construct and the indicator to the underlying variables. The loading factor value in this study shows a strong correlation between the indicator and its latent variable. The results of data processing show that the loading factor is > 0.70 for confirmatory research, and more than > 0.60 for exploratory research(Evi & Rachbini, 2023). All indicators are valid and can measure the variables they form. To show that latent variables may have significant indicator variations, the next testing stage, Average Variance Extracted (AVE), is carried out. If the resulting AVE value must be > 0.50 (Wayan Ayu Puspita et al., 2023).

a. Validity Test

Tabel. 1 Result of Time Budget Pressure (X1)

Kode Item	Nilai Outer Loading		Rule of thumb	Keterangan
TBP1	0,761	>	0,7	VALID
TBP2	0,773	>	0,7	VALID
TBP3	0,875	>	0,7	VALID
TBP4	0,793	>	0,7	VALID
TBP5	0,714	>	0,7	VALID
TBP6	0,752	>	0,7	VALID
TBP7	0,781	>	0,7	VALID
TBP8	0,733	>	0,7	VALID
TBP9	0,733	>	0,7	VALID

Source : Smart PLS Output Version 4.0 (April 2025)

Tabel. 2 Result of Locus Of Control Eksternal (X2)

Kode Item	Nilai Outer Loading		Rule of thumb	Keterangan
LOC1	0,813	>	0,7	VALID
LOC2	0,828	>	0,7	VALID
LOC3	0,822	>	0,7	VALID
LOC4	0,744	>	0,7	VALID
LOC5	0,796	>	0,7	VALID

Source : Smart PLS Output Version 4.0 (April 2025)

Tabel. 3 Result of Stres Kerja (X3)

Kode Item	Nilai Outer Loading		Rule of thumb	Keterangan
SK1	0,901	>	0,7	VALID
SK2	0,802	>	0,7	VALID

SK3	0,839	>	0,7	VALID
SK4	0,754	>	0,7	VALID

Source : Smart PLS Output Version 4.0 (April 2025)

Tabel. 4 Result of Dysfunctional Auditor Behavior (Y)

Kode Item	Nilai Outer Loading		Rule of thumb	Keterangan
PDA1	0,739	>	0,7	VALID
PDA2	0,837	>	0,7	VALID
PDA3	0,771	>	0,7	VALID
PDA4	0,798	>	0,7	VALID
PDA5	0,772	>	0,7	VALID
PDA6	0,793	>	0,7	VALID
PDA 7	0,732	>	0,7	VALID
PDA8	0,762	>	0,7	VALID

Source : Smart PLS Output Version 4.0 (April 2025)

Tabel. 5 Result of Machiavellian Characteristics (Z)

Kode Item	Nilai Outer Loading		Rule of thumb	Keterangan
SM1	0,902	>	0,7	VALID
SM2	0,850	>	0,7	VALID
SM3	0,836	>	0,7	VALID
SM4	0,776	>	0,7	VALID
SM5	0,815	>	0,7	VALID
SM6	0,832	>	0,7	VALID
SM7	0,721	>	0,7	VALID
SM8	0,841	>	0,7	VALID

Source : Smart PLS Output Version 4.0 (April 2025)

Based on table 1-5, the results show that all outer loadings are > 0.7, which indicates validity.

Tabel. 6 Result of Average Variance Extracted (AVE)

Variabel	Average variance extracted (AVE)
Time Budget Pressure	0.592
Perilaku Disfungsional Auditor	0.602
Locus of Control	0.642
Sifat Machiavellian	0.678
Stres Kerja	0.682

Source : Smart PLS Output Version 4.0 (April 2025)

From table 6 shows the results of the AVE value > 0.5. Thus, it is concluded that the correlation of each indicator owned by each variable is considered good and can be used to measure the variable itself.

b. Uji Reabilitas

Tabel 7. Uji Reabilitas

	Cronbach's Alpha	Reliabilitas Komposit		Keterangan
Time Budget Pressure	0,915	0,929	0,7	Reliabel
Locus Of Control	0,861	0,899	0,7	Reliabel
Stres Kerja				

	0,859	0,895	0,7	Reliabel
Perilaku Disfungsional Auditor	0,906	0,924	0,7	Reliabel
Sifat Machiavellian	0,933	0,944	0,7	Reliabel

Source : Smart PLS Output Version 4.0 (April 2025)

Based on the table above, it shows that the Cronbach's Alpha and Composite Reliability values are > 0.7, which means that this questionnaire is considered reliable.

Inner Model

The R Square value, which is a goodness-fit test of the model, is used to measure the structural model. This study shows that the independent variables in the study can affect 54.3%, with 45.7% influenced by variables outside the study or other factors not studied. The results show an R-Square value of 0.543.

Tabel 7. Result of R-Square

	R-square	R-square adjusted
PDA	0.575	0.543

Source : Smart PLS Output Version 4.0 (April 2025)

Hypothesis Test

To determine the proof of the final hypothesis, the t statistic value and p value can be observed. If the t statistic value is more than 1.96 and the p value <0.05, the hypothesis is considered to have a significant effect. When compared to the opposite, it is considered to have no significant impact.

Tabel 8. Result of Hypothesis Test

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ((O/STDEV))	P values
TBP -> PDA	0.194	0.204	0.095	2.049	0.040
LoC -> PDA	-0.403	-0.411	0.080	5.047	0.000
SK -> PDA	0.038	0.046	0.109	0.347	0.729
SM -> PDA	0.463	0.434	0.158	2.922	0.003
SM x TBP -> PDA	0.018	0.024	0.104	0.171	0.864
SM x LoC -> PDA	-0.485	-0.468	0.115	4.216	0.000
SM x SK -> PDA	0.042	0.057	0.104	0.404	0.686

Source : Smart PLS Output Version 4.0 (April 2025)

The conclusions in Table 8 are as follows:

- TBP to PDA: T Statistics > T-Table (2,049 > 1,66) this means that the effect of TBP on PDA is significantly positive/influential.
- LoC to PDA: T Statistics > T-Table (5,047 > 1,66) this means that the influence of LoC on PDA is significantly positive/influential.
- SK to PDA: T Statistics < T-Table (0,347 < 1,66) this means that the influence of SK on PDA is significantly negative / has no influence.
- SM to PDA: T Statistics > T-Table (2,922 > 1,66) this means that the influence of SM on PDA is significantly positive/influential.
- TBP x SM to PDA: T Statistics < T-Table (0,171 < 1,66) this means that the moderating variable SM does not moderate the effect of TBP on PDA.
- LoC x SM to PDA: T Statistics > T-Table (4,216 > 1,66) this means that the moderating variable SM moderates the effect of LoC on PDA.

g. SK x SM to PDA: T Statistics < T-Tabel (0,404 < 1,66) This means that the moderating variable SM does not moderate the effect of SK on PDA.

The Influence of Time Budget Pressure on Dysfunctional Auditor Behavior

Time Budget Pressure has a significant effect on Auditor Dysfunctional Behavior accepted, with a positive relationship direction. This confirms the importance of time and workload management in maintaining the integrity and quality of the audit process.

According to Attribution Theory, auditors under time pressure tend to make external attributions for their actions. In such situations, auditors may blame the system, the client, or management policies for the imperfections of their work. These attributions serve as justification for them to take shortcuts or take actions that deviate from audit standards. This finding is in line with Hananto (2024) research which shows that time budget pressure encourages auditors to take unethical actions to meet deadlines, even if this sacrifices audit quality.

The Influence of Locus Of Control Eksternal on Dysfunctional Auditor Behavior

External Locus of Control influences the dysfunctional behavior of auditors, with a negative relationship, and these results support some previous research but also differ from other results, depending on the context of the organization studied.

This finding can be analyzed through Attribution Theory, which explains how individuals understand the cause and effect of an event, whether it comes from internal or external factors. Auditors who have an external Locus of Control tend to attribute the results of their work to factors outside themselves, such as pressure from superiors, luck, or organizational systems. In the context of audit work that has strict regulations and supervision, this external attribution can actually encourage auditors to be more careful so as not to receive negative consequences from the environment, thereby avoiding dysfunctional behavior.

The results of this study are in line with the findings of Rahmawati & Halmawati (2020) which show that external Locus of Control can reduce the tendency of dysfunctional behavior if supported by a strong organizational control system. Auditors with external Locus of Control are more likely to adapt to environmental pressures and applicable regulations, so they do not dare to take deviant actions.

The Influence of Work Stress on Dysfunctional Auditor Behavior

Job Stress has an effect on Auditor Dysfunctional Behavior is rejected, because there is no statistically significant relationship. Although the direction of the relationship is positive, the strength of its influence is very low.

In the context of Attribution Theory, professional auditors tend to make internal attributions, namely believing that they are responsible for the results of their work even under stressful conditions. They realize that audit quality depends on personal integrity and competence, so that work stress is not used as an excuse to justify dysfunctional behavior.

The results of this study are in line with the findings of Nikmatuniayah et al (2024) which show that work stress does not always have a negative impact on auditor behavior, especially if the auditor has high stress resilience and professional commitment.

The Influence of Machiavellian Characteristics on Dysfunctional Auditor Behavior

Machiavellian traits have a significant effect on Auditor Dysfunctional Behavior, with a positive influence direction. This finding supports the application of Attribution Theory in explaining how individual character influences perceptions of work situations and justifications for deviant behavior.

In the context of Attribution Theory, individuals with Machiavellian traits tend to make external attributions that are manipulative and self-interest-oriented. They tend to assess situations as opportunities to act for their own benefit, and blame external factors or others when their actions have negative consequences. This causes them to be more tolerant of dysfunctional behavior, because they do not feel fully responsible for the outcomes or impacts of their actions.

This result is in line with L. R. Putri (2020) research which found that auditors with Machiavellian traits have a greater tendency to act unethically and commit dysfunctional acts. They tend to ignore the value of professionalism and focus more on self-beneficial results.

Machiavellian Characteristics Moderate the Effect of Time Budget Pressure on Auditor Dysfunctional Behavior

Machiavellian Traits moderate the relationship between Time Budget Pressure and Auditor Dysfunctional Behavior is rejected, because no significant effect is found either statistically or substantively. Although the relationship is positive, it is weak and not enough to affect the direction of the main relationship. In other words, although auditors have a tendency to be manipulative and self-interest oriented, it does not significantly moderate the relationship between time pressure and the tendency to deviate from audit procedures.

In the perspective of Attribution Theory, Machiavellian traits should encourage auditors to make external attributions and justify deviant behavior in response to time pressure. One possible reason is that other factors such as managerial supervision, organizational culture, or strong internal control systems can limit the auditor's room to maneuver, including those with Machiavellian traits.

This result is in line with the study by Rizki et al (2024) which states that Machiavellian traits do not moderate the relationship between time budget pressure and dysfunctional auditor behavior.

Machiavellian Characteristics Moderate the Effect of External Locus of Control on Auditor Dysfunctional Behavior

Machiavellian Traits moderate the effect of External Locus of Control on Auditor Dysfunctional Behavior is accepted, with a significant and negative moderating effect. This result adds to the evidence that the interaction between personality traits and perceived control plays an important role in shaping auditors' ethical and dysfunctional behavior.

Within the framework of Attribution Theory, individuals with external locus of control should tend to make external attributions, namely blaming external factors for their failures and more easily justifying deviant behavior. However, Machiavellian traits actually moderate the relationship negatively. This can be interpreted as meaning that auditors with high Machiavellian traits tend to rely on strategic manipulation and social control to achieve their goals, so that they are no longer too influenced by external factors such as locus of control.

This result is in line with Kartana (2021) who found that Machiavellian traits strengthen the influence of external locus of control on dysfunctional behavior, which means that auditors with high levels of Machiavellianism are more prone to dysfunctional behavior when they have an external locus of control.

Machiavellian Characteristics Moderate the Effect of Work Stress on Auditor Dysfunctional Behavior

Machiavellian Traits Moderate the Effect of Job Stress on Auditor Dysfunctional Behavior is rejected, because there is no significant effect. Although the direction of the relationship is positive, the results do not support the assumption of a strong moderating interaction in this context.

From the perspective of Attribution Theory, Machiavellian traits should be able to strengthen the auditor's tendency to make external attributions, for example, justifying deviant actions due to high work pressure or workload. However, in this context, the results of statistical tests show that external attributions arising from work stress do not increase significantly even though they are influenced by Machiavellian traits. This can occur due to other dampening factors, such as a monitoring system, a strong organizational culture, or high professional ethics of auditors.

CONCLUSION

This study shows that Time Budget Pressure and Machiavellian Traits have a positive and significant effect on Auditor Dysfunctional Behavior, while External Locus of Control has a negative effect. On the contrary, Job Stress does not show a significant effect. In terms of moderation, Machiavellian Traits only significantly and negatively moderate the relationship between External Locus of Control and dysfunctional behavior, but do not moderate the relationship between Time Budget Pressure or Job Stress with auditor dysfunctional behavior. These results emphasize the importance of managing work pressure, strengthening professional ethics, and paying attention to individual character in maintaining audit quality.

This study has theoretical implications, in the form of references for further researchers studying dysfunctional auditor behavior. The results of this study generally support the attribution theory, that dysfunctional auditor behavior can be influenced by internal and external factors. While the practical implications, can be a reference for public accounting firms so that auditors do not behave dysfunctionally which can reduce audit quality, by providing attention, supervision, and motivation.

The limitations of this study were mainly due to the research being conducted during peak season, resulting in many questionnaires not being returned and many being filled out only by junior and senior auditors. Further research suggestions are to expand the scope of the study, not only public accounting firms in South Jakarta, and to add other variables, both external and internal factors from the auditor.

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