

# The Complexity of the Audit, Time Budget Pressure, Job Stress, and Dysfunctional Audit Behavior

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## ABSTRACT

This study examines the influence of the complexity of the audit, time budget pressure, and job stress on dysfunctional audit behavior. The locus of control moderates the impact of antecedent variables on dysfunctional audit behavior among auditors in The Indonesian Supreme Audit Institution, where the auditors perform audit activity for government institutions. This research is conducted in a casual and explanatory manner, employing descriptive and verification approaches as the research methods. The research results provide empirical evidence that the complexity of the audit did not influence dysfunctional audit behavior, while time budget pressure and job stress significantly influence dysfunctional audit behavior. Meanwhile, locus of control cannot moderate the relationship between the complexity of the audit, time budget pressure, and job stress on dysfunctional audit behavior. This study provides basic empirical evidence of a potentially serious risk of dysfunctional behaviors that may impair audit quality.

Keywords: The complexity of the audit, time budget pressure, job stress, dysfunctional audit behavior.

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## 1. INTRODUCTION

The most crucial aspect of delivering professional services is maintaining professional behavior. Dysfunctional audit behavior (DAB) is behind the company's failure to present information that can be accounted for and becomes a big problem in today's ever-changing global business world. Dysfunctional auditor behavior (DAB) refers to the failure to follow proper processes throughout the auditing profession, which reduces the efficiency of acquiring evidence (Fakhar and Hoseinzadeh, 2016).

Plenty of scandals in government institutions involving auditors who work in The Indonesian Supreme Audit Institution have created a repulsive image of public services for the public. As reported in the daily newspaper (Kompas.com, 2017), according to Indonesia Corruption Watch (ICW), there were bribery cases involving 23 (twenty-three) government auditors during the years 2005 to 2017. The reliability of the auditors' professional codes of conduct in combating such scandals and shielding the public interest has been challenged by these scandals (Alleyne *et al.*, 2012; Dart, 2011). The adverse effects of dysfunctional audit behaviors that come together are increasingly challenging to handle. Paino *et al.* (2010) mentioned that auditors who engage in dysfunctional audit behaviors have contributed to the most undesirable and significant consequences concerning the organization's well-being and its broader societal impact. The primary responsibility for

breach of contract, malpractices, breach of fiduciary duty, and failure to exercise due professional care lies squarely with the audit firm (Suriya, 2009). Given this responsibility, an audit of financial statements must be *conducted* by skilled, qualified, and responsible professionals who handle the risk of their behavioral intention of any negligent or dysfunctional behavior. Any dysfunctional act by the auditor(s) that negatively affects the audit quality is generally known as dysfunctional audit behavior (Otley and Pierce, 1996).

The dysfunctional audit behavior is often carried out through various actions, such as early discontinuation of audit procedures, superficial review of client documents, not investigating the suitability of the client's accounting treatment, acceptance of inadequate client explanations, reducing audit procedures, and expanding audit scope when detected or found in dubious posts (Khan *et al.*, 2013; Margheim *et al.*, 2005; Otley and Pierce, 1996; Paino *et al.*, 2014).

Task complexity is one of the essential factors that must be explicitly considered in investigating the effect of years of service on dysfunctional audit behavior. Jiambalvo and Pratt (1982) stated that task complexity is related to the level of innovative audit judgment required by the auditor in completing the audit assignment. (Asare and McDaniel, 1996) examined the relationship between the task complexity and the effectiveness of the audit review. Mohd-Sanusi and Mohd-Iskandar (2006) examined the effect of task orientation and task complexity on audit judgment.

Time-budget pressures cause the auditor to be depressed and may lead to the practice of dysfunctional audit behavior (Cook and Kelley, 1988; Gundry, 2006; Halim *et al.*, 2014; Svanström, 2016). Auditor attitudes that accept audit dysfunctional audit behavior may indicate the level of auditor's independence and competency (Halim *et al.*, 2014). The dysfunctional audit behavior is performed through data manipulation or evidence, fraud, and deviations from applicable audit standards. It may affect the audit results directly or indirectly (Sweeney and Pierce, 2015).

Le Fevre *et al.* (2003) stated that job stress in an auditor leads to positive or harmful behavior. Stress that leads to positive behavior can motivate auditors to improve their performance, while stress that leads to negative behavior causes auditors to engage in dysfunctional behavior that reduces audit quality.

Locus of control is a person's opinion about the success or failure of the task he has done or is currently doing. It considers that the auditor's performance can be influenced by personal factors, such as psychological characteristics (Kelley and Margheim, 1990).

This study contributes to both the auditing and behavioral literature in organizational aspects. The study advances various researchers by examining the factors contributing to dysfunctional audit behavior, including task complexity, time budget pressure, job stress, and locus of control. The result contributes to our understanding of the correlates of dysfunctional audit behavior.

## **2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT**

### **2.1 Dysfunctional Auditor Behavior**

Dysfunctional behavior occurs when a person tries to manipulate the elements of an existing control system (Soobaroyen and Chengabroyan, 2006). Dysfunctional auditor behavior (DAB) is defined as specific actions of auditors that allow for the opportunity for a substandard audit (Donnelly *et al.*, 2003). It is also called reduced audit quality (Coram and Robinson, 2017; Gundry, 2006; Paino *et al.*, 2014). Evanauli and Nazaruddin (2013) state that dysfunctional auditor behavior is deviant behavior performed by the auditor in audit procedures. This deviant behavior is contrary to organizational goals and can reduce

audit quality. The auditor does not conduct audit procedures following established provisions and/or standards (Herliza and Setiawan, 2019). Meanwhile, Herrbach (2001) defines dysfunctional audit behavior as applying an audit procedure that results in inadequate, unreliable, and irrelevant audit evidence.

Some dysfunctional audit actions include altering/replacing audit procedures, premature sign-off, underreporting time, and gathering insufficient evidence. Altering/replacing an audit procedure is the auditor's act in changing or replacing the established one. This action affects the results of the audit and the quality of the audit. Premature sign-off is the act of the auditor stopping the audit steps while conducting audit procedures. This action is a threat that can decrease audit quality because, in this action, the audit evidence collected by the auditor and the audit procedures conducted by the auditor are not sufficient and correct to be used as a basis for expressing an opinion. Underreporting time is an auditor's action that makes reporting audit time inappropriate or shorter than the time used in conducting audit assignments. It will decrease audit quality. Their findings indicate that dysfunctional audit behavior (DAB) is a continuing concern for the auditing profession.

## 2.2 The complexity of the audit

In the case of an audit environment, it is essential to study the complexity of the audit because it may impact audit judgment performance, and an understanding of the complexity of different audit tasks can help managers make better task assignments and training decisions (Bonner, 1994).

Rohman (2018) stated that the high audit complexity is expected to impact dysfunctional behavior, causing the auditor to be inconsistent and less professional. The complexity of the audit puts intense pressure on the auditor; if the auditor is not familiar with the institution or business, it will also affect audit quality. When the complexity of audit assignments increases, the auditor will look for other sources of assistance in fulfilling his audit assignments. Increasing the complexity of an assignment will reduce the success of the task. Performance should decline as task complexity increases and exceeds a person's available resources (Kanfer and Ackerman, 1989; Yeo and Neal, 2004). In addition, a complex task may trigger apprehensions of failure and lower employees' beliefs in their ability to accomplish the task. The lower these self-efficacy beliefs, the lower the effort, persistence, and performance (Bandura, 1986; Locke and Latham, 1990). Finally, Bonner (1994) argued that as task complexity increases, people use easier, non-compensatory strategies that lead to lower-quality judgments and decisions.

Widhiaswari *et al.* (2021) and Hana Arsantini and Wiratmaja (2018) that the complexity of an audit has a positive influence on dysfunctional audit behavior. The results of this study are also in line with the research of Rohman (2018), Winanda and Wirasedana (2017), Septiani and Sukartha (2017), and Yusaz *et al.* (2018), which state that the complexity of the audit has a positive effect on dysfunctional audit behavior. It indicates that the more complex an assignment, the higher the dysfunctional audit behavior, and vice versa; if the complexity of the audit is low, dysfunctional audit behavior will also be low.

Aryani and Muliati (2020) state that an audit's complexity also significantly influences dysfunctional audit behavior. However, Wibowo (2015) is different from other studies, which state that audit complexity does not affect dysfunctional audit behavior. Therefore, we propose the following hypothesis:

H1: The complexity of the audit positively influences the dysfunctional audit behavior.

### 2.3 Time Budget Pressure

In general, audit time budget pressure occurs when an audit firm allocates a scarce number of audit hours to be used by auditors to complete specified audit procedures (Margheim *et al.*, 2005). Mukhtaruddin *et al.* (2022) state that time budget pressure is a situation that occurs when a person is under pressure to finish tasks and make judgments quickly. Therefore, Time budget pressure has been consistently linked with dysfunctional behavior by auditors, including those behaviors that constitute a direct and severe threat to audit quality (Otley and Pierce, 1996). They proved that the contextual variable, an auditor with limited time and budget, tends to perform dysfunctional audit behavior. Auditing is a business facing sustained audit fee pressures (time-budget pressures). Therefore, the audit firm must be tightly controlled to ensure that time and budget (resources) are adequate to meet the required audit task.

There is a positive correlation between time budget pressure and dysfunctional audit behavior (Dewi and Wirasedana, 2015; Nisa, 2016; Yusaz *et al.*, 2018). The time budget pressure put the auditor under much pressure, leading to an audit with dysfunctional behavior. The findings show that the dysfunctional audit behavior increases proportionately to the time budget pressure.

Hartanti (2012), Dewi and Wirasedana (2015), and Nisa (2016) found that time budget pressure has a positive effect on dysfunctional audit behavior. The results showed that the increasing time budget pressure affects dysfunctional audit behavior. (Apriyani and Setiawan, 2017) state that time budget pressure has influenced dysfunctional audit behavior. The auditor will always try to achieve a tight and challenging time budget following the specified time because fulfilling the time budget is one of the benchmarks of an auditor's performance. Therefore, we propose the following hypothesis:

H2: The time budget pressure positively influences dysfunctional audit behavior.

### 2.4 Job Stress

Stress refers to a relationship between the person and the environment where the requirements of the situation exceed the person's resources and are appraised as involving harm, a threat of harm, or a challenge (Shepherd and Patzelt, 2015). Stress at work could increase one's feeling of loss of control; it also represents a psychosocial risk factor in the workplace that could decrease work performance and increase absences from work and the use of healthcare services (Beehr *et al.*, 1995; Gilboa *et al.*, 2008; Johansson and Palme, 1996; Kalia, 2002; Ose, 2005).

Stress is the individual's feeling or condition when they perceive that existing demands exceed their abilities (Phillips-Wren and Adya, 2020). Meanwhile, job stress is an individual's psychological reaction when they face conditions, including discomfort, uncertainty, or something considered a threat at work (Chen *et al.*, 2006). Excessive job stress forces individuals to take selfish actions. Individuals prioritize work survival over morality (Kroll and Vogel, 2021). As a result, individuals tend to commit dysfunctional actions or performance detrimental to the organization (Amiruddin, 2019; Phillips-Wren and Adya, 2020). From an auditing perspective, the auditor profession is prone to experiencing job stress. Job stress increases when auditors are asked to collect sufficient audit evidence and complete the audit program promptly. Auditors that cannot control job stress will react according to the stimulus of their work environment (Phillips-Wren and Adya, 2020). The higher the demands, the higher the auditor's tendency to engage in harmful behavior (Adeoti *et al.*, 2021). As a result, job stress reduces audit quality, even if the involvement of auditors is dysfunctional (Amiruddin, 2019; Rustiarini, 2014; Smith

and Emerson, 2017). It can be concluded that dysfunctional behavior is a negative consequence of an auditor's job stress. Previous findings prove that job pressure increases individual involvement in dysfunctional audit behavior (Adeoti *et al.*, 2021; Rustiarini, 2014). Therefore, we propose the following hypothesis:

H3: The job stress positively influences the dysfunctional audit behavior.

## 2.5 Locus of Control

Locus of control (LOC) is moderating the influence of the complexity of the audit, time budget pressure, and job stress toward dysfunctional audit behavior. Internal locus of control or external locus of control is the degree to which an individual expects that the reinforcement or outcome of their behavior depends on their behavior or personal characteristics, or the degree to which a person expects that reinforcement or outcome is the opportunity, luck or destiny under the control of another or not predictable (Achyarsyah, 2021). The outcome of one's deeds is referred to as an internal locus of control, while external elements like luck and destiny, which lie outside of one's influence, are termed an external locus of control. People with internal LOC will try to solve problems under pressure at work, but people with external LOC tend not to be active in solving problems (Rustiarini, 2014).

Locus of control provides an overview of an individual's belief in control over successes and failures (Herliza and Setiawan, 2019). If an individual has a strong locus of control, the individual will strive for success by relying on his abilities, whereas if the individual has a weak locus of control, the individual will depend on other people and/or luck for his success. Based on attribution theory, it is explained that the internal factor behind the occurrence of an event is personality characteristics, which is a locus of control.

Auditors with a strong locus of control can overcome the worst things and problems with their abilities (Hana Arsantini and Wiratmaja, 2018). Auditors with a strong locus of control rarely perform dysfunctional audit behavior. Auditor with a weak locus of control cannot overcome the problem that arises, resulting in a reactive response. This reactive action makes it auditor easy to blame others and feel like a victim in a threatened situation (Usmany and Laitupa, 2017). An auditor with a weak locus of control will more easily perform dysfunctional audit behavior (Hariani and Adri, 2017).

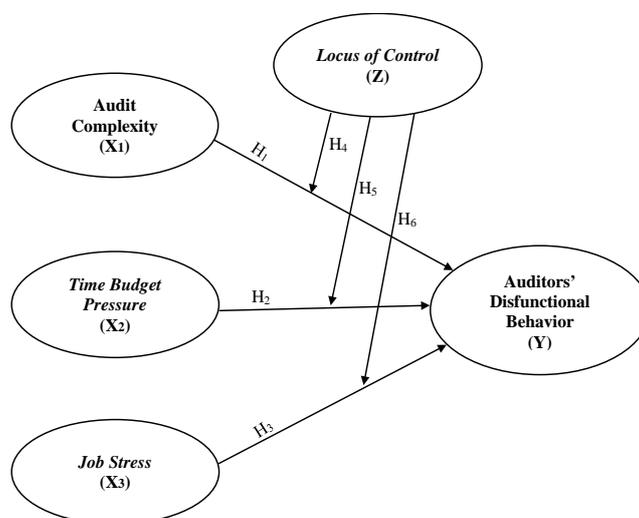
Rustiarini (2014) states auditors with internal locus of control and task complexity have dysfunctional audit behavior. Mahatma *et al.* (2016) revealed that time budget pressure affects an auditor's external locus of control, so dysfunctional behavior in implementing audit programs also has an effect. The study conducted by Rustiarini (2014) states that the external locus of control moderates the relationship between job stress and dysfunctional audit behavior. An auditor with a high internal locus of control perceives job stress as challenging to improve performance. In addition, the auditor has high control over the irregularities in audit behavior in the workplace. An auditor with a high external locus of control assumes that job stress is beyond the auditor's control, influencing dysfunctional audit behavior. Therefore, we propose the following hypothesis:

H4: Locus of control moderates the influence of the complexity of the audit on dysfunctional audit behavior.

H5: Locus of control moderates the influence of time budget pressure on dysfunctional audit behavior.

H6: Locus of control moderates the influences of job stress on dysfunctional audit behavior.

The influences of the complexity of the audit, time budget pressure, and job stress on dysfunctional audit behavior within a locus of control as moderating are shown in Figure 1.



**Figure 1: Model Research Framework**

### 3. RESEARCH METHOD

#### 3.1 Resources and Data Collection Methods

This study uses questionnaires distributed to auditors who work at the Indonesian Supreme Audit Institution - Head Office via Google form. Google provides Google Forms for making surveys with online form features. The auditors participating in this study were in the State Finance Auditorate I – VII work units and the Main Investigation Auditorate, totaling 1329 auditors (BPK-RI, 2023).

Questionnaires were distributed online, and collected 127 questionnaires. Respondent characteristics are measured using a nominal scale, resulting in an absolute frequency and percentage based on gender, age, education, length of service, and position held by the respondent. Demography shows that most respondents are male (60%) and >40 years old (59.8%). Based on their educational background, most respondents are undergraduates (63.8%) with an average work experience of >10 years (63.8%).

#### 3.2 Variables and Research Measurement

This study uses five variables: the complexity of the audit, time budget pressure, job stress, and dysfunctional audit behavior, with locus of control as moderating variables. The audit's complexity is the task's difficulty caused by limited capabilities, memory, and the ability to integrate problems (Winanda and Wirasedana, 2017). Two indicators measure the complexity of the audit variable: 1) task complexity level and 2) audit task structure. The second independent variable is time budget pressure. It occurs when the budget is less than the total time available (Winanda and Wirasedana, 2017). Two indicators measure this variable: 1) time budget tightness and 2) time budget achievement. Job stress is an individual's awareness or dysfunctional feelings caused by things that are felt uncomfortable, unwanted, or considered a threat at work (Rustiarini, 2014). There are 6

(six) indicators to measure it: 1) workload, 2) attitude, 3) working time and equipment, 4) work conflict, 5) remuneration, and 6) family problems. Locus of control is a moderating variable. Locus of control means the person's belief about controlling the factors that influence success or failure (Anggraini and Nafasati, 2017). Locus of control is divided into 2 (two) parts: internal locus of control and external locus of control. Internal locus of control is measured by 3 (three) indicators, such as 1) workability, 2) work interest, 3) effort, while external locus of control is measured by 3 (three) indicators, such as 1) fate, 2) socio-economics, 3) influence of others. Dysfunctional audit behavior is defined as auditors' specific actions that allow for a substandard audit (Donnelly *et al.*, 2003; Saputri and Wirama, 2015). Dysfunctional audit behavior can be actualized in two forms of behavior, including 1) audit quality reduction and 2) under-reporting of time.

This study uses smartPLS-SEM to test the formulated hypotheses. This soft modeling analysis method explains the relationship between unobserved variables and theoretical confirmation (Ghozali and Latan, 2015). SmartPLS-SEM analysis is an advanced version of multiple regression and path analysis. The measurement model in SmartPLS-SEM is known as the outer model, and the structural model is known as the inner model. Those are two sub-models that will explain all unobserved variables.

## 4. RESULTS

### 4.1 Statistical Result

The descriptive statistics of the outer and inner model test are used to analyze the research data. In the first stage, the researcher conducted a validity test using the convergent validity test and discriminant validity, testing the model reliability using the composite reliability and Cronbach Alpha test. Test results are presented in Table 1.

**Table 1. Construct Reliability and Validity**

<b>Variables</b>	<b>Outer Loading</b>	<b>AVE</b>	<b>Cronbach's Alpha</b>	<b>Composite Reliability</b>
Audit complexity	0.899-0.920	0.827	0.926	0.942
Time budget pressure	0.801-0.876	0.688	0.791	0.905
Job stress	0.775-0.911	0.730	0.965	0.974
Locus of control	0.861-0.982	0.903	0.920	0.934
Audit dysfunctional behavior	0.718-0.841	0.611	0.887	0.917

Source: researcher calculation

The data analysis results in Table 1 show that all research indicators' outer loading values are more significant than 0.70. Furthermore, the convergent validity value is greater than 0.50. This figure indicates that all indicators are valid in measuring the research construct. The reliability test results in Cronbach's Alpha and Composite Reliability values greater than 0.70. Therefore, the data is reliable. In the second stage, the researcher conducted an inner model test to evaluate the overall research model. The coefficient of determination (R<sup>2</sup>) for the audit dysfunctional behavior construct was 0.392. The estimated output results for hypothesis testing are presented in Table 2.

**Table 2: Hypothesis Test Results**

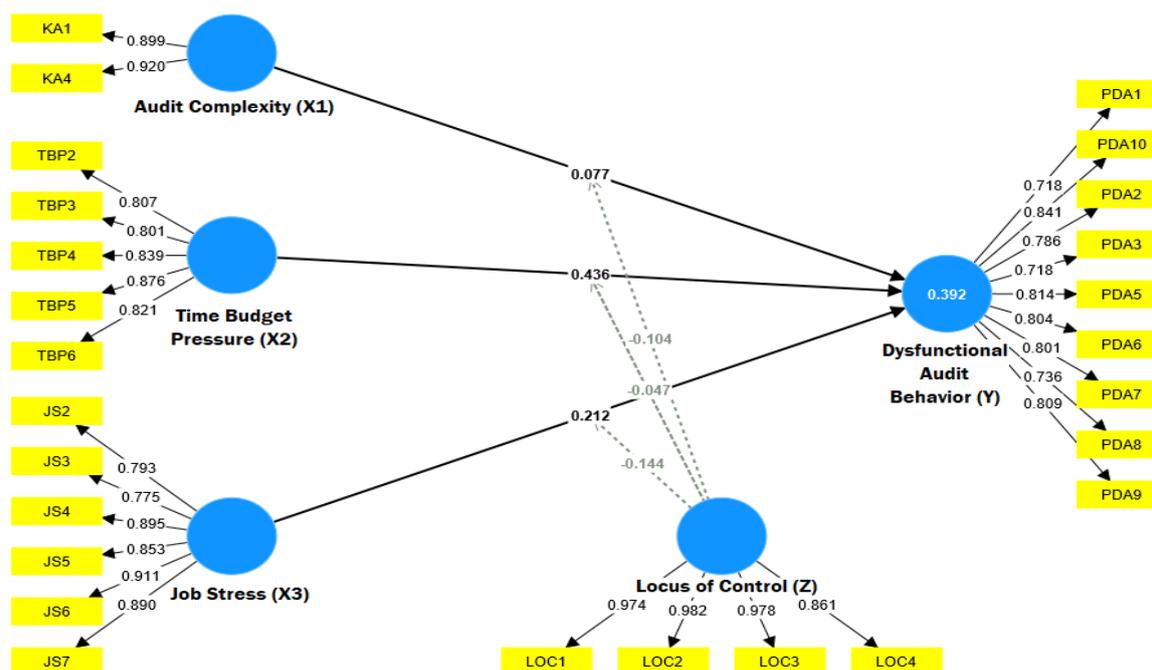
Variables	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P-values	Remark
AC → DAB	0.077	0.091	0.079	0.973	0.331	H1 Rejected
TBP → DAB	0.436	0.429	0.084	5.204	0.000	H2 Accepted
JS → DAB	0.212	0.220	0.080	2.651	0.008	H3 Accepted
LOC x AC → DAB	-0.104	-0.084	0.102	1.018	0.309	H4 Rejected
LOC x TBP → DAB	-0.047	-0.037	0.121	0.388	0.698	H5 Rejected
LOC x JS → DAB	-0.144	-0.154	0.101	1.421	0.155	H6 Rejected

Source: researcher calculation

Note:

- AC : Audit Complexity
- TBP : Time Budget Pressure
- JS : Job Stress
- LOC : Locus of Control
- DAB : Dysfunctional Audit Behavior

The following is a PLS diagram resulting the modification model in the testing phase of the outer model:



**Figure 2: PLS Modification Model**

Table 2 describes the testing hypotheses results. The testing result of hypothesis 1 has a t-statistic value and a p-value of 0.973 and 0.331. This value means the result rejects hypothesis 1. The statistical test result for hypothesis 2 shows a t-statistic value = 5.204 and p-value = 0.000. The result indicates that hypothesis 2 is accepted. The statistical test result for hypothesis 3 shows a t-statistic value = 2.651 and a p-value = 0.008. The result indicates that hypothesis 3 is accepted as well.

Table 2 also presents the moderating test result. A statistical test for hypothesis 4 reveals a t-statistic value of 5.889 and a p-value of 0.000. Therefore, hypothesis 4 is accepted. Also, the resulting test of hypothesis 5 presents the t-statistic value, and the p-value is 3.755 and 0.000. It can be concluded that hypothesis 5 is accepted. Table 2 also presents the results of the mediation test. The statistical testing for hypothesis 4 shows the t-statistical value is 1.018 and the p-value is 0.309. Thus, this testing does not support hypothesis 4. A statistical test for hypothesis 5 reveals a t-statistic value of 0.388 and a p-value of 0.698. Therefore, hypothesis 5 is rejected. Finally, the statistical result for hypothesis 6 shows a t-statistic value of 1.421 with a p-value of 0.155. This value means the result rejects hypothesis 6. The above figures indicate that locus of control cannot moderate the influence of the complexity of the audit, time budget pressure, and job stress toward dysfunctional audit behavior.

## 4.2 Discussion

The result of the first hypothesis states that the complexity of the audit does not affect dysfunctional audit behavior. This result rejects hypothesis 1. The ability to complete an audit assignment is based on the auditor's belief that any difficulties in each assignment can be resolved in a timely manner. The auditors consider the audit assignment not a complicated and complex job. They have clearly understood what tasks they have to do and how to do the task.

Furthermore, the structure of the audit assignment requires more attention related to risk-based audit, such as identifying risks and risk responses that can be carried out throughout the assignment. The task structure describes the variety of assignments and the interrelationships of tasks with one another. Even if the auditor has various assignments and difficulties in carrying out assignments, the auditor will be able to overcome them with technical guidelines and carry out audit procedures according to audit standards so that the level of the complexity of the audit does not influence the dysfunctional audit behavior (Wibowo, 2015; Yuen *et al.*, 2013).

The second hypothesis proves that time budget pressure positively affects dysfunctional audit behavior. This result accepts hypothesis 2. The auditor has time budget pressure in conducting the process, implementation, and completion of audit procedures. Auditors must conduct their duties promptly, which is one of the keys to a future auditor career (Martiana and Masitoh, 2018). The pressure comes from an imbalance between the budgeted time and the achievement of the time budget. This situation makes dysfunctional audit behavior in finalizing the audit assignment in a timely manner. Therefore, time budget pressure decreases the audit quality (Cook and Kelley, 1988). The higher time budget pressure affects the dysfunctional audit behavior in audit procedures (Dewi and Wirasedana, 2015; Hana Arsantini and Wiratmaja, 2018). This study is supported by Aryani and Muliati (2020), Istiqomah. P.P and Y (2017), Rohman (2018), Widhiaswari *et al.* (2021), dan Winanda and Wirasedana (2017). This study strengthened previous findings that auditors engaging in dysfunctional audit behavior decrease audit quality.

Hypothesis 3 states that job stress positively affects dysfunctional audit behavior. This result accepts hypothesis 3. Job stress is a dynamic condition of individuals confronted with opportunities, demands, or resources related to what individuals want and where the results are considered uncertain and important. People will feel stressed because there is too much work. Increasing work demands force the auditor to work harder. The auditor's inability to handle pressure at work causes worry, depression, difficulty concentrating, and emotional disturbances that trigger job stress. This study is supported by Rustiarini (2014)

and Sipayung *et al.* (2021), which state that job stress positively affects dysfunctional audit behavior. The higher the job stress the auditor feels affects the possibility of dysfunctional audit behavior. The auditor may change the procedures established in conducting audit procedures.

The result of testing the hypothesis for the moderating effect shows that locus of control cannot moderate the effect of audit complexity on auditor dysfunctional behavior, which means hypothesis 4 was rejected. Locus of control can influence the dysfunctional audit behavior if its value is high and the value of the dysfunctional audit behavior is also high. This study does not align with (Dewi and Wirasedana, 2015), who stated that locus of control positively affects dysfunctional behavior. If an auditor has high audit complexity with high locus of control beliefs, this can reduce the complexity, thereby reducing the dysfunctional audit behavior. However, this does not apply when the auditor can control himself properly to overcome a problem. An implication can be that the more confident auditors are in their abilities, the less likely they are to engage in dysfunctional behavior. It happens because an auditor understands their abilities and controls what they do. The result of this study is in line with research conducted by Limanto and Sukartha (2019) and Limawan and Mimba (2016), which state that the locus of control is a view of a situation or condition as a threat so that it is unable to overcome the level of inability to the audit complexity.

The fifth hypothesis states that locus of control moderates the effect of time budget pressure on dysfunctional audit behavior. This result rejects hypothesis 5. This study indicates that locus of control cannot moderate the effect of time budget pressure on dysfunctional audit behavior. A study by Rustiarini (2013) stated that locus of control influences dysfunctional audit behavior. Locus of control can influence dysfunctional audit behavior if someone has low self-understanding and ability. However, this does not apply when the auditor can control himself properly or has good thinking and views to overcome a problem. When an auditor is given a limited-time assignment, he has no reason to rely on luck or fate to complete the task. On the other hand, when an auditor is given a limited-time task, he will instinctively complete it immediately by utilizing his ability and skill (Apriyani and Setiawan, 2017).

The statistical moderating testing in Table 2 shows that locus of control moderates job stress on dysfunctional audit behavior. This result rejects hypothesis 6. This study indicates that locus of control cannot moderate the effect of job stress on dysfunctional audit behavior. Auditors with high self-control abilities are accustomed to planned, organized, and systematic work. This characteristic cannot reduce the opportunity for dysfunctional audit behavior. The completion of audit work is determined by an auditor with high discipline and hard work and requires intelligence and the proper technique or strategy at work. This study's result is different from the study by Rustiarini (2014), which states that locus of control moderates job stress on dysfunctional audit behavior.

## 5. CONCLUSIONS

This study aims to obtain empirical evidence regarding the effect of the complexity of the audit, time budget pressure, and job stress on dysfunctional audit behavior with locus of control as a moderating variable. This research was conducted at the Indonesian Supreme Audit Institution with 127 respondents. The findings reveal that the complexity of the audit does not affect dysfunctional audit behavior. However, time, budget pressure, and job stress directly affect dysfunctional audit behavior. Conversely, locus of control cannot moderate the complexity of the audit, time budget pressure, and job stress on dysfunctional audit

behavior. It means locus of control cannot strengthen or weaken the three antecedent variables on dysfunctional audit behavior.

This study also suggests that locus of control may not play a significant role in auditor behavior. Although auditors tend to be internally oriented, findings indicate that the strength of these internal traits rejects dysfunctional audit behavior. The results of this study are expected to provide an overview of the moderating variable locus of control on dysfunctional audit behavior. The Indonesian Supreme Audit Institution needs to know and understand the personality types and locus of control of an auditor to make it easier to lead on assignment according to the personality of the auditor. Assignment according to the type of auditor personality is expected to reduce the possibility of dysfunctional audit behavior (Rustiarini, 2014). The challenge for the auditing profession is to use this information to address the consequences of a weak internal personality. This study suggests that firms and government auditor offices emphasize the importance of performing high-quality work, not meeting time deadlines and budget estimates, as the ultimate priority.

Several limitations should be considered when evaluating the results of this study. The attributes, indicators, or constructs investigated in this study are not meant to be complete or exhaustive; there may be other variables that manifest the complexity of the audit, time budget pressure, and job stress, which were not included. Finally, the study obtains empirical evidence regarding the complexity of the audit, time budget pressure, and job stress in affecting dysfunctional audit behavior within a locus of control as the moderating variable that cannot moderate dysfunctional audit behavior.

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