Factors that affect dysfunctional audit behaviour: A study to understand external auditor’s role as the guardians of strong and justice organizations (Goal 16 sustainable development goals)

Sungging Prabangkara¹ and Fitriany Fitriany*¹

¹Department of Accounting, Faculty of Economics and Business, Universitas Indonesia, Depok, West Java, 16424, Indonesia.

*fitrianyaamarullah@gmail.com

Abstract. This study aimed to investigate factors that affect dysfunctional audit behavior, represented by audit quality reduction and underreporting time. Using 117 questionnaires distributed to auditors in Jakarta, a multiple regression analysis is performed to test the hypothesis. The results showed that perceived time budget pressure and continuous professional commitment positively influence audit quality reduction and underreporting time. While professional commitment, affective, type of personality, and auditor position in audit firms negatively affect audit quality reduction and underreporting time. Besides, competencies negatively affect audit quality reduction and do not affect the underreporting of time. On the other hand, normative professional commitment and independence do not affect audit quality reduction and underreporting time. These results indicate that public accountants have played a role in achieving a more transparent and accountable audit firm, SDGs goals no 16.

1. Introduction

Professional accountants have an essential role in conveying the SDGs element message in financial statements. Accounting contributes to the achievement of the SDGs through prepared financial reports. So, accountants must work with high professionalism to carry out their roles in achieving the SDGs goals. One of the steps of work performed by accountants is to get sufficient audit evidence.

To obtain competent and sufficient audit evidence, the audit firm must first prepare an audit program (audit program) and an audit time budget (budgeted audit time) before conducting an audit. A program audit is a collection of audit procedures that must be performed during the audit process. In contrast, the budgeted audit time estimates the time allocated for the implementation of each audit procedure [1] [2]. The preparation of an audit program and an audit time budget is a form of audit firm compliance against the first point of fieldwork standards, requiring that the auditors plan the work as well as possible. Auditor behavior in implementing the audit program is an essential factor that affects the quality of the audit produced by audit firms [3] [4] [5] [6]. Implementing careful audit procedures and careful supervision of the audit program helps audit firms produce remarkable audit services [4] [7].

The previous research results indicate that there is a threat to declining audit quality as a result of dysfunctional audit behavior (reduction in audit quality and underreporting of time) that auditors sometimes carry out in completing audit tasks [2] [3] [8] [9] [10] [11] [12] [13]. Audit quality reduction
behavior (RKA) is an act of the auditor that reduces the effectiveness of audit evidence collected during the implementation of audit procedures [3] [4] [12] [13]. This behavior poses a severe threat to audit quality because the audit evidence collected during the implementation of audit procedures becomes inefficient and insufficient to serve as a basis for the auditor to state an opinion regarding the fairness of the audited financial statements [2] [10]. The probability of the auditor issuing a wrong opinion is higher when the auditor takes action to reduce audit quality (RKA) in implementing the audit program [11]. Audit failures are mainly caused by auditors not carrying out all audit procedures carefully and thoroughly or when auditors do not evaluate audit evidence following existing auditing standards [5].

Underreporting of Time (URT) behavior is mainly motivated by the desire of auditors to be able to complete audit tasks within the budget time limit [14]. In contrast to RKA's behavior that can directly reduce audit quality, URT's behavior has an indirect effect on reducing audit quality, resulting in audit firm decision-making errors. Audit firms use the budgeted time realization report as a basis for decision making such as; determining the budget for the following year, evaluating the personal performance of auditors, and setting the audit fee [2] [14]. Therefore, when the auditors take URT actions in carrying out their audit duties, the audit firm can make the wrong decision. The results of studies regarding the preparation of an audit time budget show that when auditors carry out URT actions, the audit time budget for the following year becomes unrealistic [10] [15]. This unrealistic time budget can encourage auditors to perform RKA behavior in their next assignment [2] [16]. Thus, it can assume that URT behavior has an indirect effect on reducing audit quality.

The actions of RKA and URT are not following the applicable regulations because the audit implementation deviates from auditing standards and audit firm policies [2] [17]. The actions of RKA and URT are also morally unacceptable because auditors manipulate their performance reports by reducing audit work and manipulating the audit time used [18].

One of the factors that influence auditor behavior is individual characteristics. Individual characteristics are factors that are uniquely related to individuals or traits that differentiate a person from others [13] [19] [20] [21]. Individual characteristics include personality characteristics, such as personality type, gender, nationality, the results of the socialization process, and human resource development such as organizational commitment and professional commitment [22]. Apart from individual characteristics, professional commitment is also a significant factor that influences auditors' behavior [23]. Professional commitment is defined as the relative strength of individual identification and involvement in a profession [24]. A person's commitment to his profession is reflected in the following three characteristics; (1) an acceptance of the goals and values of the profession, (2) a willingness to make every effort for the sake of the profession, and (3) a desire to maintain and preserve membership in the profession [25].

In other previous studies, the relationship between professional commitment and auditor behavior has been tested, such as; sensitivity to ethical issues, RKA behavior, dysfunctional audit behavior, compliance with rules, consideration of sign-off balances doubtful accounts, and intentions of reporting questionable actions [2] [4] [23] [26] [27] [28]. In general, the results of these studies are as expected, however, the effect of professional commitment on dysfunctional audit behavior was found to be insignificant [2] [4]. Following the development of a multi-dimensional professional commitment to a profession besides accounting, a multi-dimensional professional commitment to the accounting profession consists of: affective professional commitment, continuance professional commitment, and normative professional commitment [29] [30]. Affective professional commitment (KPA) is a form of auditors' commitment to their profession related to emotional attachments, where auditors identify with the profession's goals and values.

Continuous professional commitment (KPK) is a form of auditors’ commitment to their profession related to cost considerations, which is the costs incurred when leaving the profession. Normative professional commitment (KPN) is a form of auditors' commitment to their profession because auditors feel responsible or morally obligated to maintain their professional relationship. The result of previous research confirms the existence of a multi-dimensional professional commitment to the accounting
profession in Australia [30]. Referring to the previous study, the intended professional commitment is a multi-dimensional professional commitment [30].

The explanation above supports the notion that professional commitment and perceptions can affect auditors' perceptions and assessments of time budget constraints in implementing the audit program and their actions in implementing the audit program. Thus, auditors' professional commitment can significantly impact the level of time budget pressure sensed by the auditor in implementing the audit program and the tendency of auditors to perform dysfunctional audit actions in completing audit tasks.

This research is a replica and an expansion of Silaban's research [13]. Unlike the previous research, the locus of control variable was replaced by a personality type variable in this study. The replacement of this variable was taken into account because of the suggestions from the previous research. Silaban's research suggests using the measurement of other individual characteristic variables for further research [13]. Individual characteristics include personality characteristics, such as personality type, gender, nationality, and the socialization process results and human resource development such as organizational commitment and professional commitment [22]. For this information, the researcher used a personality type variable, replacing the control variable's locus. Personality type in this study was measured using the Myer-Briggs Type Indicator (MBTI that conducted a study on the effect of workload, audit experience, and personality type on professional skepticism and auditors' ability to detect fraud [31].

Furthermore, this research also adding competency variables and independence. There has been no research related to the influence of competence and independence on dysfunctional audit behavior. Meanwhile, various studies on the effect of competence and independence on audit quality have been carried out [32]. Dysfunctional audit behavior is an act of auditors carrying out an audit program that can decrease audit quality, either directly or indirectly [2] [3]. Therefore, the researcher is interested in knowing whether the competence and independence that affect audit quality also affect dysfunctional audit behavior. Lastly, multiple regression models replace previous research methods that use structural equation modeling analysis to simplify data analysis methods.

1.1. Theoretical review

The time budget is an essential element that an audit firm uses to plan and monitor an audit assignment [2] [3]. Besides, the time budget is also used by an audit firm as a tool in conducting control over the cost-effectiveness of audits [2] [27]. As a result, auditors' efficiency in terms of completing an audit task is essential for the audit alliance to generate profit.

Intense competition prompted an audit firm to draw up a tight time budget [16]. In implementing the audit program, a tight time budget can result in auditors feeling the pressure. Time budget pressures are time budget constraints that occur in audit assignments due to limited resources (time) allocated to the implementation of audit programs [27]. The time budget pressure can cause stress for auditors in implementing the audit program due to the imbalance of time allocated to the time it takes the auditor to complete the audit task. Following the work-stress theory, individuals' stress in doing the work can affect individual attitudes, intent, and behavior so that it can encourage auditors to conduct dysfunctional audit actions (RKA and URT).

In previous research, it was explained that time budget constraints were a significant factor driving auditors to conduct dysfunctional audit behavior [8] [9] [11] [33] [34]. The results of Kelley and Seiler's study showed that 36 percent of its respondents said the time budget was difficult to achieve, conducting dysfunctional audit actions to address the time budget constraints it faced [9]. The results of Cook and Kelley's study indicate that to cope with the time budget pressures that auditors feel in auditing, auditors tend to go a dysfunctional way compared to available means (e.g. requesting additional budget time) [34]. The results of Kelley and Margheim's research concluded that the relationship found in their study fits that theory [3]. However, Otley and Pierce found a linear link between perceived time budget pressures and dysfunctional audit behavior [2].

When perceived time budgets could not be achieved, the frequency of dysfunctional audit behavior existed at the highest level [2]. Otley and Pierce further discovered auditors in Ireland felt the importance of achieving time budgets in performance assessments at a higher level than auditors in the US [2] [3].
Pierce and Sweeney's research also showed that perceived time budget pressures were significantly positive with dysfunctional audit behavior [12].

Research conducted in Indonesia that examined the relationship between perceived time budget pressures and the auditor's dysfunctional behavior is still limited, and the results have not been conclusive. The perceived time pressure of the time budget had a positive effect on premature termination [35]. Weningtyas also observed that perceived time budget pressures positively affected premature termination of audit procedures [36]. While the results of Basuki and Mahardani showed the time budget pressure had a significant positive effect on URT behavior, annum's effect on premature termination of audit procedures was not significant [37].

Based on the above description in this study it is predicted that the greater the time budget pressure is felt, the greater the tendency of dysfunctional audit behavior (RKA and URT) in the implementation of audit programs. Strict audit time budgets can cause auditors to feel pressured into carrying out audit assignments. This is because the allocated audit time is too little compared to the number of procedures that auditors must perform in assignments [3]. The result of this situation is that auditors will conduct dysfunctional audit behavior to reach their set time budget. According to these predictions, the research hypothesis is formulated as follows:

**H1:** The perceived time budget pressure has a positive effect on RKA's and URT behavior.

The principles of countermeasures state that individual beliefs influence individuals' strategies to solve problems over their ability to control stressors [38]. Because professional commitment is an individual characteristic that affects a person's confidence in exercise control over a situation or condition encountered, the auditor's commitment to their profession can affect the auditor's behavior in implementing the audit program.

In tackling the time budget constraints dealt with by individual auditors in implementing audit programs, the auditor's chosen countermeasure strategy is allegedly influenced by the auditor's professional commitments. Because individuals with firm professional commitments believe that they can control the obstacles (time budget constraints), it is predicted that they tend to use problem-focused strategies by performing functional behaviors (working more vigorously or requesting additional budget time). On the other hand, because auditors who have low professional commitments believe that they cannot control the constraints (time budget constraints), they may tend to perform dysfunctional audit behavior (RKA and URT) to implement audit programs.

The auditor's professional commitment was an important factor that influenced the auditor's conduct [23]. Previous research has indicated that auditors with firm professional commitments have higher ethical sensitivity and are more rules-abiding and behave more ethically than auditors with low professional commitments. Auditors with firm professional commitments were more sensitive to issues containing ethical dilemmas [23]. Auditors with firm professional commitments were more obedient to the rules than auditors with low professional commitments [26].

Other research has also shown professional commitment to conduct involving ethical issues such as account balance sign-off considerations [27]. Auditors with firm professional commitments have lower sign-off balances on doubtful accounts than auditors with low professional commitments. Auditors with firm professional commitments have a higher intent to report questionable actions than auditors with low professional commitments [28].

Professional commitment had no significant effect on RKA behavior [4]. Similar results were found that the effect of professional commitment to dysfunctional audit behavior was insignificant [2]. Although both studies' results are insignificant, the signs of the regression coefficient correspond to the hypothesis.

Based on countermeasure theory and the results of the research outlined above predicted auditors who have a strong commitment tend to avoid dysfunctional audit behavior in implementing audit programs. Conversely, low-commitment auditors tend to conduct dysfunctional audit behavior in the implementation of audit programs. In this study professional commitment is considered a multi-dimensional construct consisting of affective professional commitment, continuous professional commitment, and normative professional commitment. While these three dimensions of professional
commitment are different, they are thought to affect dysfunctional audit behavior. The argument for such predictions is that because dysfunctional audit behavior is an unethical act that is incompatible with professional values, auditors who have a strong professional commitment to each dimension tend to avoid dysfunctional audit behavior. According to these predictions, the research hypothesis is formulated as follows:

**H2:** Affective professional commitment negatively affects RKA's and URT behavior.

**H3:** Continuous professional commitment negatively affects RKA's and URT behavior.

**H4:** Normative professional commitment negatively affects RKA's and URT behavior.

The determination of personality types in this study used MBTI personality types that introduced 16 different types of individual personalities based on a combination of 4 pairs of human preferences, namely: (1) Extrovert (E) and Introvert (I), (2) Sensing (S) and Intuitive (N), (3) Thinking (T) and Feeling (F), and (4) Judging (J) and Perceiving (P). According to this theory, the combination of S-N (how individuals process information) with T-F (how individuals make decisions) shows a person's mental fungi and career interests.

Individuals with type ST perceive information according to what the five senses capture. Those of this type make decisions based on the facts they obtain using logical analysis, cause to effect, and premise to conclusion. ST tends to be practical and convoluted. Individuals with NT type perceive information based on the possibilities that happen and consider it theoretically and scientifically in decision making. NT tends to be skeptical and very logical. Based on these traits, it is thought that people who have a combination of ST and NT personality types will avoid dysfunctional audit behavior more than people who have personality types with a combination of SF and NF. The reason is that people who have ST and NT preferences have a higher level of skepticism than people with SF and NF preferences, so in carrying out audit programs, people who have ST and NT preferences will tend to avoid dysfunctional audit behavior (RKA and URT) and complete audit assignments according to procedures.

Professional skepticism as an attitude of always questions and critically evaluates audit evidence. Auditors should not assume that management is dishonest, but nor should we assume that management's honesty is not questioned anymore. Auditors should also not be satisfied with less persuasive evidence due to his belief in management honesty. International Standards on Auditing explains that auditors' professional skepticism is essential for a critical assessment of audit evidence, i.e. auditors must have a mind that always questions the reliability of documents obtained from management and considers the adequacy suitability of the evidence obtained. According to these predictions, the research hypothesis is formulated as follows:

**H5:** Personality type negatively affects RKA and URT behavior.

Auditors who have high competence in carrying out audits will always maintain audit and code of ethics to produce high audit quality. To support professionalism, an auditor in carrying out an audit must be lead by the audit standards set by the Indonesian Institute of Accountants (IAI), namely general standards, fieldwork standards, and reporting standards. Auditors must also comply with the professional code of conduct governing the auditor's conduct in carrying out professional practices with fellow members and the general public.

Research on the effect of competency on the quality of audits has been widely conducted. The higher the competence of an auditor, the better the quality of the examination results [39] [40] [41]. Previous theories and research evidence that competence in conducting audits has a significant impact on audit quality. So, it can be hypothesized that competencies also affect dysfunctional audit behavior. The higher the competency, the lower the dysfunctional audit behavior.

On the other hand, the lower the competence of an auditor, the greater the ability to conduct dysfunctional audit behavior. This is because auditors who have high competence, which is characterized by a sound knowledge base and adequate experience, will avoid dysfunctional audit behavior in implementing audit tasks. With their knowledge and experience, auditors will be more in control of the problems in implementing audits. They do not need to carry out dysfunctional audit behavior (RKA and URT) to complete the audit implementation according to the procedure. According to these predictions, the research hypothesis is formulated as follows:
6

H6: Competency negatively affects RKA and URT behavior.

An auditor has characteristics, one of which is independence. This character is very significant for the auditor's profession in carrying out audits of his clients. The client gives auditors trust in carrying out audits and users of financial statements to prove the fairness of financial statements compiled by the client.

The client's financial condition also affects the auditor's ability to deal with the client [42] [43]. Clients with a healthy financial condition can give a considerable audit fee and provide adequate facilities for auditors. Besides, the probability of bankruptcy in clients who have the right financial conditions is relatively smaller so auditors pay less attention to these things. In such situations, auditors will become complacent so that they are less thorough in conducting audits [44]. An auditor must always maintain his independence in conducting audit work because the auditor's profession is a profession of public trust. If an auditor cannot maintain his/her independence then the financial statements he audited have a low audit quality. Conversely, if an auditor can maintain his/her independence, the audited financial statements have a high audit quality.

Previous theories and research provide evidence that independence in conducting audits has a significant impact on audit quality. So, it can be hypothesized that independence also affects dysfunctional audit behavior. The higher the independence, the lower the appetite for dysfunctional audit behavior. On the other hand, the lower the independence, the higher the risk of dysfunctional audit behavior. Auditors with high independence will not be easily affected or pressured by the client, so in the implementation of audit auditors can carry out the audit task properly following the procedure without performing dysfunctional audit behavior (RKA and URT). According to these predictions, the research hypothesis is formulated as follows:

H8: Independence negatively affects RKA and URT behavior.

An auditor has characteristics, one of which is independence. This character is very significant for the auditor's profession in carrying out audits of his clients. The client gives auditors trust in carrying out audits and users of financial statements to prove the fairness of financial statements compiled by the client.

The client's financial condition also affects the auditor's ability to deal with the client [42] [43]. Clients with a healthy financial condition can give a considerable audit fee and provide adequate facilities for auditors. Besides, the probability of bankruptcy in clients who have the right financial conditions is relatively smaller so auditors pay less attention to these things. In such situations, auditors will become complacent so that they are less thorough in conducting audits [44]. An auditor must always maintain his independence in conducting audit work because the auditor's profession is a profession of public trust. If an auditor cannot maintain his/her independence then the financial statements he audited have a low audit quality. Conversely, if an auditor can maintain his/her independence, the audited financial statements have a high audit quality.

Previous theories and research provide evidence that independence in conducting audits has a significant impact on audit quality. So, it can be hypothesized that independence also affects dysfunctional audit behavior. The higher the independence, the lower the appetite for dysfunctional audit behavior. On the other hand, the lower the independence, the higher the risk of dysfunctional audit behavior. Auditors with high independence will not be easily affected or pressured by the client, so in the implementation of audit auditors can carry out the audit task properly following the procedure without performing dysfunctional audit behavior (RKA and URT). According to these predictions, the research hypothesis is formulated as follows:

H8: Independence negatively affects RKA and URT behavior.

2. Method

The research using questionnaires with research objects is an auditor working at an audit firm in the Jakarta area. Samples are taken by convenience sampling method. This method is selected because data related to the auditor's name and position working on each audit firm is not available. In testing the hypothesis, two research models were used:
RKA / URT = \alpha + \beta_1 \text{TAWD} + \beta_2 \text{KPA} + \beta_3 \text{KPK} + \beta_4 \text{KPN} + \beta_5 \text{TK} + \beta_6 \text{KOM} + \beta_7 \text{IN} + \beta_8 \text{POS} + \varepsilon \quad (1)

Where:
RKA = reduction of audit quality; URT = underreporting of time; TAWD = perceived time budget pressure; TK = personality type; KPA = affective professional commitment; KPK = continuous professional commitment; KPN = normative professional commitment; KOM = competency; IN = independence; POS = Auditor Position in the audit firm.

The variable RKA, URT, TAWD, KPA, KPK, and KPN are measured using a measurement scale consisting of 10, 3, 6, and 18 statement items with a Likert scale of 5 points ranging from 1 to 5 following [2] [3] [4] [8] [9] [11] [12] [13] [14] [29] [33]. Variables TK consists of 40 with each preference of 5 statement items using a personality test based on the Myers-Briggs Type Indicator (MBTI) [45]. Furthermore, individuals with a combination of ST and NT personality types were rated one and the SF and NF personality types were rated 0. Variables KOM and IN consist of 10 and 14 statement items with a Likert scale of 5 points [32]. Variable POS uses dummy variables. The top-level auditors (supervisors, managers, and partners) are rated 1, while the lower level auditors (junior auditors and senior auditors) are rated 0 (questioner can be asked to the writer).

2.1. Descriptive statistic

| Variable                           | N   | Min | Max | Mean | Std. Deviation |
|------------------------------------|-----|-----|-----|------|----------------|
| Audit Quality Reduction (RKA)      | 117 | 2.90| 4.90| 3.96 | 0.46           |
| Underreporting of Time (URT)      | 117 | 1.00| 4.33| 2.67 | 0.77           |
| Perceived Time Budget Pressure (TAWD) | 117 | 1.00| 4.50| 2.82 | 0.82           |
| Affective Professional Commitment (KPA) | 117 | 3.00| 5.00| 3.98 | 0.49           |
| Continuous Professional Commitment (KPK) | 117 | 1.00| 5.00| 3.29 | 0.78           |
| Normative Professional Commitment (KPN) | 117 | 2.00| 5.00| 3.73 | 0.62           |
| Competency (KOM)                   | 117 | 2.50| 5.00| 4.11 | 0.38           |
| Independence (IN)                  | 117 | 2.33| 4.33| 3.78 | 0.45           |

The variable RKA consists of 10 statement items with a Likert scale of 5 points ranging from 1 (seldom) to 5 (almost always). RKA's average total behavior score of 3.96 (more significant than the average score of 3) indicates that the average respondent often conducts audit quality reduction behavior in implementing the audit program. The average URT behavior score of 2.67 indicates that the average respondent sometimes performs underreporting of time behavior in implementing the audit program. The average score of TAWD is 2.82 (average 3) indicates that the average respondent sometimes experiences budget and time pressures in implementing the audit program. The average KPA score of 3.98 (more significant than the average score of 3) indicates that the average respondent agrees to do a CPA. The average KPK score of 3.29 (which is slightly more significant than the average score of 3) indicates that the respondent has no opinion of the KPK. Furthermore, the average score of KPN of 3.73 (which is more significant than average score of 3) indicates that the average respondent agrees to do KPN. The competency variable measurement instrument (KOM) average competency score of 4.11 (average score of 3) indicates that the average respondent agrees on the need for competency. The average IN score is 3.72 (more significant than the average score of 3) indicates on average respondents agree on the need for independence.

The validity test shows that all variables are valid with a significance value smaller than 0.05. The reliability test shows the instrument for each research variable has an \( \alpha > 0.70 \) so it can be concluded that the research variable instrument is reliable. The normality test using histogram images showed that the distribution of data (dots) follows the standard line, then this research meets the normality test. There is no multicollinearity between independent variables in the regression model of this study.
Heteroskedasticity testing using scatterplot charts. Based on the outcome of statistical tests, it appears that the dots spread randomly.

3. Results and discussion
The adjusted R square coefficient value for audit quality reduction models (RKA) is 80.7%. While for underreporting of time (URT) models it is 73.8%.

| Table 2. Research Results |
|---------------------------|
| **Model** | **Variable** | **Expect Sign** | **B** | **t** | **Sig.** | **B** | **t** | **Sig.** |
| **RKA** | **C** | Positive | 3.980 | 9.474 | 0.000 | 2.785 | 5.373 | 0.000 |
| **KPA** | Negative | -0.450 | -4.483 | 0.000*** | -0.592 | -4.776 | 0.000*** |
| **KPK** | Negative | 0.253 | 3.309 | 0.001*** | 0.274 | 2.908 | 0.004*** |
| **KPN** | Negative | -0.057 | -0.697 | 0.487 | -0.140 | -1.399 | 0.165 |
| **TK** | Negative | -0.205 | -2.607 | 0.010*** | -0.279 | -2.870 | 0.005*** |
| **IN** | Negative | 0.062 | 0.742 | 0.460 | 0.009 | 0.088 | 0.930 |
| **POS** | Negative | -0.184 | -1.912 | 0.059* | -0.368 | -3.098 | 0.002*** |
| **Adjusted R Square** | **0.807** | | | | | **Adjusted R Square** | **0.738** |
| **F** | 61.715 | | | | | **F** | 41.821 |
| **Sig.** | 0.000 | | | | | **Sig.** | 0.000 |

Hypotheses 1 prove that perceived time budget pressures have a positive effect on RKA and URT behavior. The findings support the research results that auditors are working on large the audit firm in Ireland [2] [12]. This study's outcomes are also consistent with research that stated that perceived time budget pressures significantly influence dysfunctional audit behavior [13]. This study also supports H2 which stated that auditors with strong professional commitment are more obedient to the rules than auditors who have low professional commitments [26]. Variable KPK has a positive and significant impact on the reduction of RKA and URT. The findings support the results of previous research that found that the dimensions of professional commitment affect the working behavior of auditors such as; ethical sensitivity; compliance with the rules; auditor's consideration of doubtful balance sign-off and auditor's intent to report questionable actions [23] [26] [27] [28]. Because dysfunctional audit behavior (RKA and URT) is a behavior related to ethical issues, this study's outcomes are in line with the research results as mentioned above.

H4 that KPN has not proven to have a significant effect on RKA and URT. Personality types (H5) negatively impact the RKA and URT. Personality type variables (TK) have a negative and significant influence on RKA and URT. These results showed that auditors with ST and NT personality types had higher professional skepticism than auditors with other combination personality types. These results are following Noviyanti's research [46]. Hypothesis 6 (KOM) has a negative and significant impact on RKA. However, KOM does not affect URT. The outcomes of this study support the research that competency affects the quality of audits [40] [47] [48]. This study's outcomes also correspond with research that states that auditors' experience and knowledge have a positive effect on the quality of audits [49]. Auditor knowledge and experiences are sub-variables of competencies.

Variable IN does not affect RKA and URT audits. These results support a statement from a previous study that independence has an insignificant influence on the quality of audits [32] [50] [51]. Data processing also shows that variable POS has a positive and significant influence on reducing RKA and URT. This study's outcomes support a statement that URT is commonly carried out by senior auditors and junior auditors (lower level auditors) [9]. The previous study surveyed at all levels of positions at the audit firm focused on premature sign-off during the audit process and found significant differences in response to a person's position at the audit firm [8]. The study also supported a previous study that
found that the largest dysfunctional audit behavior existed at the staff level and decreased from the manager level [52].

4. Conclusion
According to the results of analysis and discussion, the following conclusions are obtained:
1. Perceived time budget pressures and continuous professional commitments positively affect dysfunctional audit behavior (reduction in audit quality and underreporting of time). Thus, for auditors experiencing time budget pressures, the tendency to conduct dysfunctional audit behavior will be greater.

2. The significant professional commitment and auditor positions at the audit firm negatively affect dysfunctional audit behavior (reducing audit quality and underreporting of time). In contrast, competency only negatively affects the reduction of audit quality. Thus, auditors' tendency to conduct dysfunctional audit behavior will be low when auditors have firm effective professional commitments, high competencies, and high hierarchical positions.

3. Normative professional commitment and independence do not significantly affect the auditor's tendency to conduct dysfunctional audit actions.

4. Auditor's personality type affects his behavior when dealing with work. Auditors who have a combination of NT and ST personality types have a higher skepticism level than auditors who have a combination personality type other than NT and ST. In the implementation of audit programs or audit assignments, auditors who have a combination of NT and ST personality types will avoid dysfunctional audit actions (reduction of audit quality and underreporting of time).

Limitations of the study are regarding the limited number of samples. So, future research could use other sample selection methods and techniques and expanding the research area. Respondents' answers may provide answers that do not correspond to their actions in implementing audit procedures so that future research can be done with different methods such as qualitative methods and experiments. The individual characteristics are limited only to the type of personality and dimension of professional commitment, so future research can be done by testing the individual characteristics of other auditors that may affect dysfunctional audit behavior, such as the ethical awareness of individual auditors, leadership style, or the effectiveness of quality control at the audit firm [3] [4] [12] [53].

The implications of this research are expected to be used as a reference for further research. This research could be as an input for the audit partner in evaluating policies to build a work environment that can mitigate the possibility of auditors conducting dysfunctional audit behavior such as the determination of audit timing, evaluation of auditor personnel performance systems, new auditor recruiting system, professional development program, and socialization of professional objectives and values.

Acknowledgements
We gratefully acknowledge financial support from Research Grant from DIKTI (Directorate General of Higher Education).

References
[1] Fleming M K 1980 Budgeting practices in large CPA firms The Journal of Accountancy May 55-62
[2] Otley D T and Pierce B J 1996 Audit time budget pressure: consequence and antecedents Accounting, Auditing and Accountability Journal 9 31-58
[3] Kelley T and Margheim L 1990 The impact of time budget pressure, personality and leadership variabel on dysfunctional behavior Auditing: A Journal of Practice and Theory 9 21-41
[4] Malone C F and Robert R W 1996 Factors associated with the incidence of reduced audit quality behavior Auditing: A Journal of Practice and Theory 15 49-64
[5] Raghunathan B 1991 Premature signing-off of auditor procedure an analysis Accounting Horizon 5 71-9
[6] Silaban A 2009 Perilaku Disfungsional Auditor dalam Pelaksanaan Program Audit (Semarang: Universitas Negeri Semarang)

[7] McDaniel L S 1990 The effect of time pressure and audit program structure on audit performance Journal of Accountancy Research 28 267-85

[8] Alderman C W and Deitrick, J W 1982 Auditor’s perceptions of time budget pressure and premature sign-offs: a replication and extension Auditing: A Journal of Practice and Theory 1 54-8

[9] Kelley T and Seiler R E 1982 Auditor stress and time budgets The CPA Journal December 24-34

[10] Herrbach O 2001 Audit quality, auditor behavior and the psychological contract European Accounting Review 10 787-802

[11] Coram P, Juliana Ng J and Woodliff D 2003 A survey of time budget pressure and reduced audit quality among australian auditors Australian Accounting Review 13 38-45

[12] Pierce B and Sweeney B 2004 Cost-quality conflict in audit firms: an empirical investigation European Accounting Review 13 415-41

[13] Silaban A 2009 Perilaku Disfungsional Auditor Dalam Pelaksanaan Program Audit (Semarang: Universitas Negeri Semarang)

[14] Lightner S S, Adams S and Lightner K 1982 The influence of situational, ethical and expectancy theory variables on accountants’ underreporting behavior Auditing: Journal of Practice and Theory 2 1-12

[15] Marxen D E 1990 A behavioral investigation of time budget preparation in a competitive audit environment Accounting Horizons 42 47-57

[16] McNair C J 1991 Proper compromises: the management control dilemma in public accounting and its impact on auditor behavior Accounting, Organizations and Society 16 635-53

[17] Margheirn L and Pany K 1986 Quality control, prematur sign-off and underreporting of time: some empirical findings Auditing: A Journal of Practice and Theory 5 50-63

[18] Arens, Alvin A, Randal J, Elder and Mark S 2010 Auditing and assurance services an integrated approach 13th edition (New Jersey: Prentice Education International)

[19] Gibson J L, Ivancevich J M and Donnelly J H 1995 Organizations (New York: Richrad D. Irwin)

[20] Kreitner R and Kinicki A 2000 Organizational Behavior (New York: Mc Graw-Hill)

[21] Robbins S P 2001 Organizational Behavior (New Jersey: Prentice-Hall)

[22] Ford R C and Rhicardson D 1994 Ethical decision making: a review of the empirical literature Journal of Business Ethics 13 205-21

[23] Shaub M K, Find D W and Munter P 1993 The effects of auditors’ ethical orientation on commitment and ethical sensitivity Behavioral Research in Accounting 5 145-69

[24] Aranya P J and Amernic J 1981 An examination of professional commitment in public accounting Accounting, Organization and Society 6 271-80

[25] Aranya, N and Ferris K R 1984 A reexamination of accountants' organizational-professional conflict The Accounting Review 59 1-15

[26] Jeffrey C, Weatherholt N and Lo S 1996 Ethical development, professional commitment, and rule observance attitudes: a study of CPAs and corporate accounts Behavioral Research in Accounting 8 8-29

[27] Lord A T and DeZoort F T 2001 The impact of commitment and moral reasoning on auditor’s responses to social influence pressure Accounting Organizations and Society 26 215-35

[28] Kaplan and Whitecotton S M 2001 An examination of auditor’s reporting intentions when another auditor is offered client employment Auditing: A Journal of Practice and Theory 20 45-63
[29] Meyer J P, Allen N J and Smith C A 1993 Commitment to organizations and occupations: extensions and test of a three-component conceptualization *Journal of Applied Psychology* **78** 538-51

[30] Smith, D and Hall M 2008 An empirical examination of a three-component model of professional commitment among public accountant *Behavioral Research in Accounting* **20** 75-92

[31] Nasution H and Fitriany 2012 *Pengaruh beban kerja, pengalaman audit dan tipe keprajabadian terhadap skeptisme profesional dan kemampuan auditor dalam mendeteksi kecurangan*. (Jakarta: Fakultas Ekonomi Universitas Islam Negeri Syarif Hidayatullah and Universitas Indonesia)

[32] Tjun Tjun et al 2012 *Pengaruh kompetensi dan independensi auditor terhadap kualitas audit* *Jurnal Akuntansi* **4** 33-56

[33] Willet C and Page M 1996 A survey of time budget pressure and irregular auditing practices among newly qualified UK Chartered Accountants *British Accounting Review* **28** 101-20.

[34] Cook E and Kelley 1988 Auditor stress and time budgets *The CPA Journal* **58** 83-6

[35] Herningsih and Suchayo 2002 Penghentian prematur atas prosedur audit: Studi empiris pada kantor akunt publik Wahana 5

[36] Weningtyas S, Setiawan D and Triamoko H 2006 *Penghentian prematur atas prosedur audit* *Symp. National Accounting* IX Padang

[37] Basuki, Krisna, and Mahardani Y 2006 Pengaruh tekanan anggaran waktu terhadap perilaku disfungsional auditor dan kualitas audit pada Kantor Akuntan Publik Surabaya *Jurnal MAKSI* **6**

[38] Lazarus R S and Folkman S 1984 *Stress, Appraisal, and Coping* (New York: Springer Publishing Company)

[39] Christiawan Y J 2003 Kompetensi dan independensi akuntan publik: Refleksi hasil penelitian empiris *Jurnal Akuntansi dan Keuangan* **4** 79-92

[40] Alim M N, Hapsari T and Purwanti L 2007 *Pengaruh kompetensi dan independensi terhadap kualitas audit dengan etika auditor sebagai variabel moderasi*. *Symp. National Accounting* X 26-28 Juli UNHAS Makassar

[41] Sukriah I, Akram and Inapy B A 2009 *Pengaruh pengalaman kerja, independensi, obyektifitas, integritas dan kompetensi terhadap kualitas hasil SNA XII Palembang

[42] Knapp M C 1985 Audit conflict: An empirical study of the perceived ability of auditors to resist management pressure *Accounting Review* **60** 202-11

[43] Harhinto T 2004 *Pengaruh keahlian dan independensi terhadap kualitas audit studi empiris pada KAP di Jawa Timur* (Semarang: Universitas Diponegoro Semarang)

[44] Deis, D R and Groux G A 1992 Determinants of audit quality in the public sector *The Accounting Review* **67** 462-79

[45] Mudrika N 2011 *Membaca keprajabadian menggunakan tes MBTI (Myer Briggs Type Indicator)*. Available at: http://www.nafismudrika.wordpress.com

[46] Noviyanti, S 2008 Skeptisme profesional auditor dalam mendeteksi kecurangan *Jurnal Akuntansi dan Keuangan Indonesia* **5** 102-25.

[47] Elfarini E C 2007 *Pengaruh kompetensi dan independensi auditor terhadap kualitas audit* (Semarang: Universitas Negeri Semarang)

[48] Justinia Castellani 2008 Pengaruh kompetensi dan independensi auditor pada kualitas audit *Trikonomika* **7** 123-32

[49] Indah S N M 2010 *Pengaruh kompetensi dan independensi auditor terhadap kualitas audit* (Semarang: Penelitian FE Universitas Diponegoro)

[50] Samelson D, Lowenshon S and Johnson L E 2006 The determinants of perceived audit quality and auditee satisfaction in local government *Journal of Public Budgeting, Accounting & Financial Management* **18** 139-66
[51] Febriyanti R 2014 Pengaruh independensi, due profesional care dan akuntanbilitas terhadap kualitas audit (Studi empiris pada kantor akuntan publik di kota Padang dan Pekanbaru) Jurnal Akuntansi 2 1-24

[52] Donnelly D P, Quirin, J J, and O’Bryan D 2003 Attitude toward dysfunctional audit behavior: The effects of locus of control, organizational commitment, and position The Journal of Applied Business Research 19 95-108

[53] Trevino L K 1986 Ethical decision making in organizations: A person situation interactionist model Academy of Management Review 11 601-17