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DYSFUNCTIONAL AUDITOR BEHAVIOR: THE CAUSAL FACTORS AND IMPLICATIONS FOR AUDIT QUALITY

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Abstract

Dysfunctional auditor behavior (DAB) is one of the serious threats to audit quality and integrity of financial statements. This study aims to systematically examine the factors that cause dysfunctional auditor behavior and its impact on audit quality, using the Systematic Literature Review (SLR) method of 20 relevant national and international journal articles. The study results show that DAB is triggered by various factors, including time budget pressure, Machiavellian traits, external locus of control, turnover intention, and job stress. These factors encourage auditors to violate audit procedures such as premature sign-off, underreporting of time, and ignoring audit evidence. This behavior has a direct impact on reducing audit quality and disrupting the auditor's supervisory function as an independent agent in agency theory. This study concludes that to improve audit quality, an organizational strategy is needed that suppresses the potential for DAB through strengthening supervision, fostering professional ethics, and structuring work culture in public accounting firms.

Keywords: Dysfunctional Auditor Behavior, Audit Quality, Agency Theory

INTRODUCTION

External audit is a very important oversight mechanism in the financial reporting system of modern companies. Through the audit process, the auditor provides a professional opinion regarding the fairness of the presentation of financial statements based on generally accepted accounting principles. Audit results not only serve as an internal evaluation tool, but also form the basis for decision making for external parties such as investors, creditors, and regulators (Nurlatifah & Ahmar, 2024). Therefore, audit quality is a crucial aspect that must be maintained at every stage of the audit process. Audit quality refers to the auditor's likelihood of detecting material misstatements in financial statements and reporting them appropriately (Yulianti et al., 2022; Anjelia & Ali, 2024). The two main components that affect audit quality are technical competence and auditor independence.

However, the reality in the field shows that audit quality is often threatened by various pressures, both internal and external, which encourage auditors to take actions that are not in accordance with professional standards. One form of disruption to audit quality is dysfunctional audit behavior (DAB). This behavior includes actions such as premature termination of audit procedures (premature sign-off), underreporting of time, ignoring audit evidence, and even creating fictitious documentation (Shachariyah & Rochayatun, 2023; Djamil, 2023). These practices can reduce the effectiveness of collecting audit evidence, so that the opinion given by the auditor becomes inaccurate and can harm interested parties.

Several previous studies have identified various factors that cause the emergence of dysfunctional auditor behavior. Time budget pressure is one of the most dominant factors. Auditors are often faced with tight deadlines and high workloads, so they are encouraged to take shortcuts in completing audit tasks (Al-Qatamin, 2020; Asriningpuri & Gruben, 2021). In addition, psychological and personality factors, such as job stress levels, turnover intention, as well as Machiavellian character and locus of control, have also been found to have a significant influence on auditors' tendency to perform DAB (Nadi et al., 2020; Mansor et al., 2022; Achyarsyah & Sabilah, 2024).

In an organizational context, work culture and leadership also play an important role. A work environment that does not support integrity, weak supervision, and the absence of a reward system for ethical behavior can increase the possibility of DAB (Prabangkara & Fitriany, 2021; Olilingo & Putra, 2021). Even in extreme conditions such as the COVID-19 pandemic, auditors face additional psychosocial pressures that make it more difficult to conduct objective and quality audits (Wiyantoro et al., 2023).

The implications of this dysfunctional behavior are serious. DAB can lead to a direct decline in audit quality, both in terms of substance and documentation. This has the potential to cause auditors to fail to detect material misstatements in the financial statements, which in turn can lead to financial scandals, investor losses, and loss of public trust in the audit profession (Odediran et al., 2024; San Ong et al., 2022). In addition, the existence of dysfunctional behavior also has an impact on the reputation of public accounting firms (KAP), causes the loss of clients, and creates a negative and unproductive work culture.

In dealing with this phenomenon, researchers and academics are trying to understand more about the determinants and effects of dysfunctional auditor behavior. Therefore, this article was developed to systematically review the literature that addresses the main causes of DAB and its effect on audit quality. This study utilizes 20 relevant national and international journal articles that have gone through a rigorous selection process.

The purpose of this study is to identify the factors that encourage auditors to engage in dysfunctional behavior and to evaluate the extent to which such behavior affects audit quality. The results of this study are expected to make a theoretical contribution to the development of research in the field of behavioral accounting, as well as provide practical input for public accounting firms, regulators, and educational institutions in developing prevention and control strategies for dysfunctional auditor behavior.

LITERATURE REVIEW

Agency theory is a highly relevant theoretical framework for understanding the role of auditors and the dynamics of dysfunctional behavior in audit performance. Introduced by Jensen and Meckling (1976), this theory explains the contractual relationship between principals (owners or shareholders) and agents (management) who have different interests. In the context of a company, managers as agents have superior information than owners, so they have the potential to manipulate financial statements for personal gain. To reduce this risk, an external auditor is appointed by the principal as an independent party who examines and provides an opinion on the fairness of the financial statements prepared by management (Nurlatifah & Ahmar, 2024).

However, although auditors serve as intermediaries who bridge the interests between principals and agents, their position is also not free from conflicts of interest. Auditors themselves are agents for the principals (company owners or the public), but they also have a direct relationship with the clients (management) who pay for audit services. This situation creates a dual agency tension, where auditors are in a dilemma position between meeting client expectations and maintaining professional independence (Shachariyah & Rochayatun, 2023; Yulianti et al., 2022).

Under these conditions, the emergence of dysfunctional auditor behavior can be understood as a response to these agency pressures. Auditors may perform shortcuts in audits such as premature termination of procedures, inaccurate time reporting, or neglect of audit evidence to maintain relationships with clients or to complete audits on time (Asriningpuri & Gruben, 2021; Al-Qatamin, 2020). These actions are not only a form of non-compliance with auditing standards, but also reflect a failure of the auditor's supervisory function over the agent, which ultimately reduces audit quality.

In addition, agency theory also explains that the emergence of opportunistic behavior from both management and auditors can be influenced by weak control systems, ineffective supervision, and lack of incentives for ethical behavior (Prabangkara & Fitriany, 2021). If there is no strong supervisory mechanism, auditors may feel safe to deviate from audit procedures, especially if organizational culture and time pressure support this practice.

In agency theory, the solution to conflicts of interest is to strengthen the control system, provide appropriate incentives, and increase transparency and accountability in the audit. Therefore, it is important for public accounting firms and regulators to strengthen the role of supervision and professional ethics so that auditors continue to carry out their duties in accordance with the principles of independence and objectivity (Odediran et al., 2024; Hamdani et al., 2020).

RESEARCH METHODS

This research uses a systematic literature review (SLR) approach to examine the phenomenon of dysfunctional auditor behavior and its impact on audit quality based on agency theory. This approach was chosen because it allows researchers to compile a comprehensive and structured understanding of various previous research results, as well as identify patterns, gaps, and trends that are developing in the field of behavioral accounting studies.

1. Type of Research

This type of research is descriptive qualitative, which aims to present a systematic description of the theory and results of previous research relevant to the topic. This research does not collect primary data, but relies on secondary sources in the form of published national and international scientific journals.

2. Data Collection Techniques

Data were collected through scientific journal searches available on various trusted academic platforms such as Google Scholar, Emerald Insight, ResearchGate, DOAJ, IOP Conference Series, and accredited national journals. The search was conducted using the keywords:

- "Dysfunctional audit behavior"
- "Audit quality"

The selection process was carried out by considering the suitability of the topic, the quality of publication, and the recency of the articles where the articles were published at least from 2020 to 2025, with some exceptions for relevant articles before that year.

3. Inclusion and Exclusion Criteria
   a. Inclusion:
      - Articles that discuss auditor dysfunctional behavior.
      - Articles that relate these behaviors to audit quality.
      - Articles written in Indonesian or English and accessible in full text.
   b. Exclusion:
      - Non-academic or opinion articles.
      - Articles that only discuss internal audit without relevance to dysfunctional behavior.
      - Articles with non-transparent empirical data or unexplained methodology.
4. Data Analysis Techniques

Data obtained from 20 journal articles were analyzed using the content analysis method, which identifies the main themes that emerge, such as factors that cause dysfunctional auditor behavior (e.g., time pressure, Machiavellian character, locus of control), and their impact on audit quality. The analysis was carried out by comparing the findings between studies, grouping variables that often appear, and compiling a conceptual synthesis based on agency theory as the main foundation. The results of the analysis are then presented narratively.

RESULTS AND DISCUSSION

Based on the analysis of 20 journals reviewed, it was found that dysfunctional auditor behavior (DAB) is a serious and consistent issue that arises in various organizational contexts, both in the public and private sectors. DAB includes auditor actions that deviate from audit standards, such as premature termination of audit procedures (premature sign-off), underreporting of time, ignoring audit evidence, and manipulation of audit results. The synthesis of the analyzed literature reveals a number of factors that contribute to the emergence of dysfunctional auditor behavior. The factors that cause dysfunctional auditor behavior (DAB) and the effect of DAB on audit quality are as follows:

1. Time Budget Pressure

One of the most dominant factors that cause auditors to engage in dysfunctional behavior is time budget pressure. This pressure arises when auditors are required to complete the audit process within a tight time frame, often disproportionate to the complexity of the audit being performed. In agency theory, this situation reflects the failure of audit management (as agents) to provide adequate time resources to carry out their professional responsibilities to the principals (entity owners or users of financial statements).

The results of the analysis of several journals in this study indicate that time pressure significantly contributes to the occurrence of deviant audit behavior. For example, research by Asriningpuri & Gruben (2021) found that time budget pressure encourages auditors to perform premature sign-off, namely stopping audit procedures before completion, as a form of pseudo-efficiency. Similar findings were also revealed by Prabangkara & Fitriany (2021), who stated that auditors often skip important procedures or use subjective judgments that are not fully supported by evidence, just to pursue completion time targets.

Psychologically, auditors who are under time pressure also experience increased work stress, which has an impact on reducing accuracy, thoroughness, and objectivity in auditing. Wiyantoro et al. (2023) even observed that time budget pressure during the COVID-19 pandemic made auditors tend to ignore documentation that should be collected, due to limited interaction with clients and remote working conditions.

In an organizational context, this pressure does not always come from external factors such as deadlines from clients, but also from internal policies of public accounting firms that set efficiency as a benchmark for auditor performance. Yulianti et al. (2022) criticized the time-based incentive system implemented by some public accounting firms (KAP), where auditors are given high workloads but minimal time targets. As a result, auditors are encouraged to work around the audit so that it appears to be completed on time, even though it is not in accordance with procedures.

In terms of agency theory, this time budget pressure creates internal information asymmetry between the management of the public accounting firm and the principal (owner of the financial statements), where the auditor has the opportunity to act opportunistically due to the lack of direct supervision over the audit work process. When auditors feel that there is no strict supervision or no direct consequences, the possibility of dysfunctional behavior increases (Djamil, 2023).

In addition to having a direct impact on audit performance, time pressure also indirectly decreases auditors' intrinsic motivation. When auditors feel that audit quality is not valued as long as time targets are met, professional values such as integrity, professional skepticism, and public responsibility are marginalized. This is particularly dangerous because it erodes the ethical foundations of the audit profession systemically (Nadi et al., 2020).

Thus, time budget pressure not only affects the technical quality of the audit, but also shapes dysfunctional work culture pattern in the long run.

2. Machiavellian Traits

Machiavellian traits are one of the personality factors that have a significant effect on the tendency of auditors to perform dysfunctional behavior. This character is characterized by manipulation, dishonesty, end-result orientation, and a tendency to ignore ethical norms in order to achieve personal goals. In the audit context, auditors with Machiavellian traits tend to be oriented towards short-term efficiency, loyalty to superiors, or personal interests, rather than carrying out audit procedures professionally and objectively.

Research by Nadi et al. (2020) specifically examines the role of Machiavellian character as a mediator between locus of control and auditor dysfunctional behavior. The results show that the higher the Machiavellian score of auditors, the more likely they are to violate audit procedures, especially in ambiguous or unsupervised situations. Machiavellian auditors tend to think strategically to manipulate the environment and maximize their personal interests, even in unethical ways.

Within the framework of agency theory, auditors should act as independent agents who safeguard the interests of the principals (owners or users of financial statements). However, auditors with Machiavellian traits have the potential to betray the trust of the principal because they are more inclined to favor personal interests or even clients (other agents). This creates an internal agency conflict, where the auditor as the controller actually acts as a party that creates the risk of asymmetric information.

Machiavellian traits are also strongly correlated with a permissive attitude towards professional ethics. Research by Djamil (2023) shows that auditors with low ethical orientation and high Machiavellian levels more easily tolerate violations of audit procedures. They tend to justify dysfunctional actions as “rational” steps if they are considered beneficial in terms of time, cost, or relationships with clients.

In addition, in organizations that lack supervision or overemphasize results (outcome-based culture), the Machiavellian nature of auditors will be even stronger. Such auditors not only commit procedural violations individually, but can also set a bad example that encourages colleagues to follow similar actions. Olilingo & Putra (2021) emphasize that the presence of Machiavellian individuals in an audit team can disrupt group dynamics and decrease the overall ethical work culture.

These findings suggest that personality characteristics such as Machiavellian traits cannot be ignored in audit quality management. In addition to technical competency-based auditor selection, public accounting firms (KAP) also need to pay attention to aspects of personality and ethical values from the recruitment process to further training. This is in line with the recommendations of Prabangkara & Fitriany (2021) which state that the integrity and character of auditors must be a major concern in maintaining the sustainability of audit quality amidst professional challenges.

Thus, the effect of Machiavellian traits on dysfunctional auditor behavior is important evidence that audit quality is not only influenced by external pressures, but also determined by the internal quality of auditor as an individual.

3. Locus of Control

Locus of control is a psychological concept that describes the extent to which a person believes that the results of their actions are determined by internal factors (self) or external factors (environment). In the context of the auditor profession, locus of control plays an important role in shaping attitudes towards work pressure and ethical decision making. Auditors with internal locus of control believe that the success or failure of their work depends on personal effort and competence, while auditors with external locus of control tend to blame external conditions such as pressure from clients, superiors, or time constraints (Nadi et al., 2020).

Analysis of several articles in this study shows that auditors with external locus of control are more prone to dysfunctional behavior, especially in stressful or uncertain work situations. This happens because they feel they have less control over the situation, and tend to seek justification for deviant actions by blaming the work environment or organizational policies (Widyastuti et al., 2025). For example, when facing time budget pressure, auditors with external locus tend to take audit shortcuts and believe that these actions are not entirely their personal responsibility.

In contrast, auditors with internal locus of control have a higher tendency to withstand pressure and adhere to audit standards. They have a stronger sense of personal responsibility for the quality of work, and do not easily blame external parties for errors or limitations that arise in audit work (Dewi & Dewi, 2022).

In the agency theory framework, this difference in locus of control explains how the role of agents (in this case auditors) is greatly influenced by their internal beliefs about professional responsibility. When auditors have a high external locus, the potential for agency conflict increases because they tend not to prioritize the interests of the principal (the owner of the financial statements or the public), but are more easily driven by environmental dynamics that are not always ethical.

The study by Yessie (2021) also confirmed that locus of control has a significant correlation with auditor work ethics. Auditors who believe they have full control over their work are less likely to commit dysfunctional acts, despite facing pressure from superiors or time constraints. This is reinforced by the results of research by Olilingo & Putra (2021) which states that internal locus of control can be a buffer against the negative effects of external pressure.

The practical implication of these findings is the importance of assessing psychological aspects such as locus of control in the auditor selection and development process. Public Accounting Firms need to provide training and coaching that strengthens auditors' self-control and sense of personal responsibility, and create a work environment that supports ethics based decision making.

Thus, locus of control is not just a passive personality factor, but an active determinant that influences auditors' tendency to deal with pressure, and plays an important role in preventing dysfunctional behavior that has an impact on reducing audit quality.

4. Turnover Intention and Job Stress

In addition to time pressure and personality factors, two other important variables that contribute to the occurrence of dysfunctional auditor behavior (DAB) are intention to leave the job (turnover intention) and job stress. Both indicate the psychological state of auditors who are unstable and at high risk of violating audit procedures.

Turnover intention refers to an auditor's desire or intention to leave his or her job, either due to a heavy workload, lack of job satisfaction, or a mismatch of values with the organization's culture. Auditors who have a high level of exit intention tend to lose motivation to maintain the quality of work, including compliance with auditing standards and the professional code of ethics. They focus more on how to get the job done as quickly as possible rather than ensuring accuracy and completeness of procedures (Widyastuti et al., 2025).

Research by Dewi & Dewi (2022) shows that auditors with high turnover intention show a greater tendency to underreporting of time and premature sign-off than auditors with high loyalty. This is driven by a decreased sense of responsibility to the organization, which theoretically contradicts the agency principle. In agency theory, the agent (auditor) should act in the principal's interest. However, when the agent no longer has a commitment to the organization or profession, the possibility of deviation is greater.

Job stress is also a major trigger for the emergence of dysfunctional auditor behavior. Stress can come from excessive work pressure, unrealistic expectations from superiors or clients, role conflict, and lack of social support in the workplace. Auditors who experience stress tend to experience decreased concentration, lose professional enthusiasm, and are encouraged to take deviant actions as a way to save energy (Hamdani et al., 2020).

In high pressure situations, auditors can also experience burnout, which is a condition of emotional exhaustion that causes them to work only to fulfill formalities, without paying attention to the substance of the audit. According to Odediran et al. (2024), auditors who experience prolonged job stress will be more permissive of irregularities because they feel they do not have the physical and mental capacity to carry out a thorough audit.

This condition becomes more risky if it is not balanced with an adequate supervision and organizational support system. In agency theory, the organization's failure to manage auditors' job stress and maintain their commitment to a common goal is a form of control failure for the agent. Without proper managerial intervention, auditors may act solely in their own self-interest.

Furthermore, the combination of high job stress and the intention to leave the job is shown to have a dual effect in increasing the risk of dysfunctional auditor behavior (DAB). Auditors who feel emotionally uncomfortable and at the same time are considering resigning, tend to ignore audit procedures because they feel they will not deal with the long-term consequences of their actions.

This suggests the importance of intervention from the management of public accounting firms to manage workload proportionally, build a supportive work environment, and maintain auditors' psychological well-being. Auditing is not just a technical process, but a professional activity that requires mental stability and high ethical commitment from its practitioners.

5. The Effect of Dysfunctional Auditor Behavior on Audit Quality

Audit quality is the main indicator of the auditor's success in carrying out the supervisory function and providing an objective opinion on financial statements. According to the classic definition of DeAngelo (1981), audit quality reflects the auditor's ability to detect material misstatements and willingness to report them independently. However, in practice, audit quality is very vulnerable to decline when auditors engage in dysfunctional behavior.

Dysfunctional auditor behavior (DAB) includes deviant actions such as premature termination of audit procedures, fictitious time reporting, ignoring audit evidence, and creating inaccurate documentation. Based on the analysis of the 20 articles in this study, it is consistent that these behaviors significantly reduce the quality of the resulting audit.

The study by Anjelia & Ali (2024) shows that DAB acts as a negative moderating variable on the relationship between internal and external auditor factors and audit quality. This means that even though auditors have good technical knowledge and experience, involvement in dysfunctional behavior can eliminate all the positive potential. DAB acts as a distraction in the process of gathering evidence, analyzing, and reporting that should be done objectively.

Another study by Wiyantoro et al. (2023) found that during the COVID-19 pandemic, increased work pressure led to an increase in DAB actions which ultimately led to a decrease in audit quality. Auditors reportedly tend to take shortcuts in verification procedures due to time constraints and interactions with clients, which leads to reduced quality of audit evidence collected.

In the agency theory framework, the audit function aims to resolve information conflicts between principals and agents. However, when the auditor as an independent party commits irregularities, the external monitoring mechanism built by the principal fails to function. This exacerbates the risk of information asymmetry and opens a gap for management to present misleading financial reports (Yulianti et al., 2022; San Ong et al., 2022).

Not only that, dysfunctional auditor behavior (DAB) also contributes to the decline in the credibility value of the auditor institution as a whole. When clients, regulators, or the public find out that the audit process is not carried out according to professional standards, the level of trust in the audit results decreases. This can have an impact on the reputation of public accounting firms and the accounting profession in general (Djamil, 2023).

Wiyantoro et al. (2023) also added that dysfunctional behavior creates long-term effects in the form of a permissive culture towards irregularities in the audit team. If not stopped immediately, this practice can spread as a new work culture that normalizes procedural violations as a way of work efficiency, even though it damages the substance of the audit.

Thus, the effect of dysfunctional auditor behavior (DAB) on audit quality cannot be considered as an individual issue, but rather as a structural problem that threatens the oversight function in the financial reporting system. Efforts to improve audit quality will not be effective without eradicating dysfunctional behavior, whether through ethics training, stronger supervisory systems, or work culture reforms within public accounting firms.

CONCLUSION

This study aims to systematically examine the various factors that cause dysfunctional auditor behavior (DAB) and its impact on audit quality, using the Systematic Literature Review (SLR) approach of 20 national and international scientific articles. Based on the results of the study, it can be concluded that dysfunctional behavior is a form of auditor deviation from professional standards, which significantly reduces the quality and integrity of audit results.

The main factor that drives the emergence of dysfunctional auditor behavior is time budget pressure. Auditors facing tight deadlines tend to take shortcuts in the implementation of audit procedures. In addition, Machiavellian traits and external locus of control as part of the auditor's personality traits also increase the tendency to take ethically deviant actions. Meanwhile, turnover intention and job stress aggravate the psychological condition of auditors, so that they are more permissive of violations of audit procedures.

The impact of dysfunctional behavior on audit quality is significant. Practices such as premature sign-off, fictitious time reporting, and neglecting documentation lead to insufficient audit evidence and invalid opinions. More broadly, DAB damages the reputation of the auditor profession and disrupts the function of external oversight of financial reporting, as described in the agency theory framework.

Thus, there is a need for concrete steps from various parties, especially public accounting firms, professional associations, and regulatory agencies, to suppress factors that trigger dysfunctional auditor behavior and create a system that supports professional, ethical, and quality audit practices. This can be done through reorganizing the time budget system, improving internal supervision, training on professional ethics and integrity, and strengthening an organizational culture that is oriented towards quality and accountability.

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