

Dysfunctional Behavior Determinant Factors: Internal and Personal Characteristic Perspective

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Abstract: This study aims to analyze the effect of time budget pressure, task complexity, and personal characteristics of auditors either directly or with moderation on dysfunctional behavior. This study involved 56 auditors with the data collection method in a questionnaire. The study results stated that the four hypotheses were positively and significantly affected. In the direct testing stage, the impact of the task complexity variable is the most dominant variable with a powerful effect than the demonstration of the relationship involving the time budget pressure variable on dysfunctional behavior. Furthermore, in testing the moderation of personal characters, which moderate the relationship between task complexity and dysfunctional behavior, this is the most dominant variable.

Keywords: Task complexity, Time Budget Pressure, Personal Characteristic, dysfunctional behavior.

Abstrak: Penelitian ini bertujuan untuk menganalisis pengaruh tekanan anggaran waktu, kompleksitas tugas, dan karakteristik pribadi auditor baik secara langsung maupun dengan moderasi terhadap perilaku disfungsi. Penelitian ini melibatkan 56 auditor dengan metode pengumpulan data dalam kuesioner. Hasil penelitian menyatakan bahwa keempat hipotesis berpengaruh positif dan signifikan. Pada tahap pengujian langsung, pengaruh variabel kompleksitas tugas merupakan variabel yang paling dominan dengan pengaruh yang kuat dibandingkan dengan pembuktian hubungan yang melibatkan variabel tekanan anggaran waktu terhadap perilaku disfungsi. Selanjutnya, dalam pengujian moderasi karakter pribadi, yang memoderasi hubungan antara kompleksitas tugas dan perilaku disfungsi, ini merupakan variabel yang paling dominan.

Kata kunci: Kompleksitas tugas, Tekanan Anggaran Waktu, Karakteristik Pribadi, Perilaku Disfungsi.

INTRODUCTION

Starting from a case of dysfunctional auditor behavior based on CNBC Indonesia's information records in 2019, namely the case of the well-known public accounting firm (KAP) Purwantono, Sungkoro, and Surja, which are partners of Ernst and Young (EY) who were not careful in carrying out audit procedures on the financial statements of PT. Hanson International Tbk (MYRX) for the financial year 31 December 2016 (Cncbindonesia.com, 2019). As well as the case of public accountant Kasner Sirumpea from KAP Tanubrata, Susanto, Fahmi, Bambang Dan Rekan (Member of BDO International) who has audited the financial statements of the Garuda Indonesia Group (Cncbindonesia.com, 2019). In early 2020 there was also a case of dysfunctional auditor behavior involving the Public Accounting Firm Price Water House Coopers (PwC), which had conducted an audit and provided an opinion that was not following auditing standards on financial statements at PT. Asuransi Jiwasraya (Persero) (Olavia, 2020).

The dysfunctional behavior of auditors is a vital thing faced by every KAP because the dysfunctional behavior of auditors can reduce the confidence of users of financial statements in the public accounting profession in the future (Hanifah, 2017). Some of the causes that are components of auditors committing deviant behavior are influenced by internal factors (individual behavior) and external factors (influenced by the environment). Internal factors that cause auditor dysfunction can come from within an auditor, namely the locus of control, and external factors, namely time budget pressure (Sari et al., 2016).

(Chairunnisa, 2014) states that auditors are indicated to have dysfunctional behavior in the audit implementation process by taking shortcuts or things that an auditor should not do, such as: stopping audit steps during audit program implementation (premature sign-off), replacing several audit procedures. Which are considered not so important (replacing audit procedures), not conducting a severe review of client documents and not reporting the actual time that occurred in the completion of audit tasks (under-reporting of time) which violates the code of ethics of public accountants and this can lead to lower audit quality. The implementation of a good audit must improve the quality of information and provide confidence to users of financial statements that the audit process has been carried out properly, carefully, and following the code of ethics of public accountants. Still, in reality, more and more dysfunctional behavior is carried out by auditors, which leads to a decrease in quality. audits (Setyaningrum and Murtini, 2014).

The board of directors of the Indonesian Institute of Certified Public Accountants (IAPI) has issued board decision number 4 of 2018 regarding Guidelines for Audit Quality Indicators in Public Accounting Firms (KAP) which helps encourage the improvement of audit service quality and credibility of the public accounting profession, and also following global developments that are demanding the implementation of audits following international best practice. This rule is issued to prevent the dysfunctional behavior of auditors from maintaining audit quality. Dysfunctional behavior of an auditor is the behavior of an auditor who deviates from the audit standards that have been set when carrying out audit tasks and results in a decrease in the quality of the resulting audit (Ningsih and Badera, 2018).

Various studies have stated that behavioral deviations in assignments have become a severe problem (Puspasari and Dewi, 2015). A person's behavior essentially comes from himself or his internal (personal) side and environmental factors or external (situational)

factors that support a person in deciding to take action. Similarly, the behavior of public accountants or auditors who according to (Wijayanti 2009), concludes that the behavior of dysfunctional auditors can be caused by internal characteristics of the auditors and external factors when conducting the audit process.

Time budget pressure is defined as a situation that requires the auditor to make efficient in the time budget that has been set, or there are audit time restrictions that tend to be tight and rigid (Saptarina, 2017). Time budget pressure has two dimensions: time budget pressure (time restrictions in conducting audits are very tight) and time deadline pressure (auditors are required to complete audit tasks on time).

Time budget pressure occurs as a result of determining the amount of time budget designed to complete the procedures in the audit; the time budget given is based on the number of client-provided audit incentives. The tight audit time budget has resulted in the auditor feeling limited in completing the audit program following established procedures. (Putri Rahmawati, 2020) states that time budget pressure will tend to make auditors premature sign-off (termination of audit steps) and under-reporting of time (not reporting the actual audit time). This is a factor that will influence the auditor to perform dysfunctional behavior in the audit.

Time budget pressure has an indirect effect on the dysfunctional behavior of the auditor, because if this year the auditor terminates the audit procedure and does not report the actual time the audit took place, then for the next year, the auditor will feel pressure on the time budget in completing the audit, because in carrying out the audit Furthermore, an auditor will usually conduct a question and answer session with the previous auditor as a reference in carrying out the next audit.

The complexity of the task is the level of difficulty of the job, where the more complex the study a person perceives, the more difficult it will be to complete. Complexity refers to the different problems for each task. The difficulty of a job is related to the amount of information contained in it. An assignment that is not complicated or simple does not require a lot of information and perseverance in its completion. In contrast, a task categorized as a complicated one will require a lot of information, effort, and perseverance in completing it according to their respective understandings owned by the auditor (Rustiarini, 2018). The complexity of the audit is also essential because of the tendency that the task of conducting an audit is a task that faces many complex problems. Studies that examine the complexity of the auditor's job have been carried out by (William and Anton, 2019), which shows task complexity as the level of difficulty and variety of work, especially in the form of mental and psychic pressure on people who do the job, task complexity can also decrease a person's effort or motivation and increase or reduce the effort required to develop the strategy and may also result in reduced short-term or long-term performance. In complex work conditions, the auditor not only has to work harder, but the auditor also gains knowledge and experience in completing the assigned audit assignment. Another opinion (Putri, 2018) in his research also found that audit complexity had a negative and significant effect on dysfunctional behavior.

Behavioral deviations that an auditor usually carries out include reporting audit time with a shorter total time than the actual time (underreporting of audit time), changing procedures that have been established in the implementation of audits in the field (replacing and altering original audit procedures). They also stated that the reasons for the auditors to make these deviations were personal characteristics in the form of an(external locus of

control) and the level of individual performance of employees (self-rate employee performance) owned by the auditors (Kusuma, 2017). From the various causes and effects of the statement, it is clear that when the auditor feels he has the opportunity to commit an act of fraud, there may be consequences. The personality or personality of an auditor can cause audit failure and bring higher risk to the auditor. Auditors often make deviations from audit standards (dysfunctional). audit behavior) and code of ethics. This deviant behavior (dysfunctional) is thought to result from the auditor's own poor personal characteristics. (Fatimah, 2017) It is stated that unique features can directly or indirectly influence audit quality. In the context of auditing, manipulation or dishonesty will eventually lead to behavioral deviations in the audit. This behavior results in a decrease in audit quality, which can be seen as something that individuals need to sacrifice to survive in the audit work environment. For this reason, strict supervision is required so that the implementation of audit work can run properly.

Research conducted by (Fatimah, 2017), (Kusuma 2017) (Utari, 2018) shows that Characteristics have a positive effect on behavioral deviations in audits. The study results found a significant positive relationship between locus of control external with behavior dysfunctional audit. In situations in which individuals with the locus of control exterior feel unable to get support or the strength to survive in an organization, they can try to manipulate comrades or other objects as the defense needs them.

Based on the description above, the researchers took the topic of research in accounting, especially auditing, regarding the Effect of Time Budget Pressure, Task Complexity on Dysfunctional Behavior with Personal Auditor Characteristics as a moderating variable.

THEORITICAL REVIEW

The pressure exerted by management in determining the time budget is an essential factor in auditor behavior (Rhode, 1978). (Rhode, 1978), found that time budget pressure is a potential cause of the behavior of declining audit quality. Other studies report that time budget pressure is the main factor influencing the decline in audit quality (Simanjuntak, 2008). The study results (Coram et al., 2003) found that the limited time allocation caused 63 percent of senior auditors in Australia to take actions that reduce audit quality, even though some of these auditors carried out low-risk audit tasks. Meanwhile, the results of research (Donnelly et al., 2003) conducted on Big 6 auditors in Singapore also showed that as many as 89 percent of auditors who experienced time pressure had been involved in one of the actions that could reduce audit quality and auditor performance. Based on this statement, the researcher hypothesizes that time budget pressure is expected to affect dysfunctional behavior.

H1: Time budget pressure has a significant and positive effect on dysfunctional behavior.

The complexity of the audit assignment is one of the determinants of audit quality. (Marganingsih, 2020) stated that the complexity of audit assignments is a tool to improve work quality. This can affect the auditor's efforts to achieve quality audit results by increasing the quality of work. (Setyorini and Dewayanto, 2011) increasing the complexity of the task can reduce the job's success. A task becomes more complex if there are

inconsistencies in the instructions and the inability of the decision-maker to integrate the information instructions. Marganingsih, 2020) explains that task complexity does not affect auditor performance and its effect on audit quality. According to him, each task is responded to differ based on the auditor's perception. Besides describing an auditor's ability, the complexity of the job also helps the Public Accounting Firm select staff related to the given task. (Prasita and Adi, 2007) shows that audit complexity negatively affects audit quality. The complexity of the audit arises because of the higher variability and ambiguity in the auditing task, so it becomes an indication of the cause of the decline in audit quality and auditor performance. And in line with research (Muhsyi, 2014) which shows that audit complexity has a negative influence on audit quality, the more complex the assignments that are borne by the auditor, the more difficult it is to complete the tasks that must be completed and reduce the quality of the audit to be carried out.

However, different results are shown by (Marganingsih, 2020), which shows that task complexity does not significantly affect auditor performance. At that time, the individual can do the job better, more intensively, or faster. However, if too much stress will place demands that cannot be achieved or a person's obstacles that result in decreased performance (Robins, 2006) (Manullang, 2010). When faced with complex tasks, auditors will respond in two ways: functional and dysfunctional (DeZoort and Lord, 1997) (Nataline, 2007). Behaviors Functional is when someone who is feeling the pressure with a complex task will try to work harder to complete the work following the specified time. Meanwhile, behavior dysfunctional is when an auditor performs an action that can reduce the quality of the audit either directly or indirectly. When the task is felt to be complex or unstructured, it will affect the duration of the completion of the audit task and will reduce the success rate of the job (Zuraidah and takiah, 2007) (Sadewa, 2011). (Restu and Indriantoro, 2000) states that increasing the complexity of a task or system will reduce the success rate of the study. Associated with auditing activities, the high complexity of this audit can cause accountants to behave dysfunctionally, causing a decrease in audit quality. So, according to research (Prasita and Adi, 2007), (Setyorini and Dewayanto, 2011), (Restu and Indriantoro, 2000) and (Muhsyi, 2014), the researcher hypothesized that audit complexity allegedly affects Dysfunctional behavior.

H2: complexity task has a positive and significant effect on dysfunctional behavior.

Personal characteristics refer to the part of the psychological characteristics within a person that determine and reflect how that person responds to his environment (Ikhsan, 2007). Meanwhile, according to (Robbin, 2003) personal characteristics are broad values by covering a wide range of problems; the stage of moral development, in particular, is a measure of independence from outside influences. Research conducted by (William and Anton, 2019). The effect of personal auditor characteristics on-time budget pressure is that unique auditor characteristics significantly affect auditors at KAP in Pekanbaru city. This research aligns with the theory of attitude change in explaining the time budget pressure variable, where auditors tend to experience changes in behavior when faced with new conditions.

H3: Time budget pressure has a positive and significant effect on dysfunctional behavior if moderated by personal characteristics.

Characteristics Auditor personal characteristics are essentially the attitudes of an auditor. This attitude will be seen when the auditor does his job. The auditor's characteristics get more attention from the auditors themselves. For this reason, various ethical guidelines and guidelines that are required for auditors must be implemented so that the public's view of their credibility does not need to be questioned anymore. Research conducted by Annisa (Fatimah, 2017), (Kusuma, 2017) (Utari, 2018) shows that characteristics have a positive effect on behavioral deviations in audits. The study results found a significant positive relationship between locus of control external with behavior dysfunctional audit. In situations in which individuals with the locus of control exterior feel unable to get support or the strength to survive in an organization, they can try to manipulate comrades or other objects as the defense needs them. So based on research (Fatimah, 2017), (Kusuma, 2017); (Utari, 2018), the researcher hypothesizes that the personal characteristics of auditors are thought to affect dysfunctional behavior.

H4: *Task complexity positively and significantly affects dysfunctional behavior if moderated by personal characteristics.*

Based on the description above, an overall picture of the effect of time budget pressure, task complexity, and personal characteristics on dysfunctional behavior are as follows:

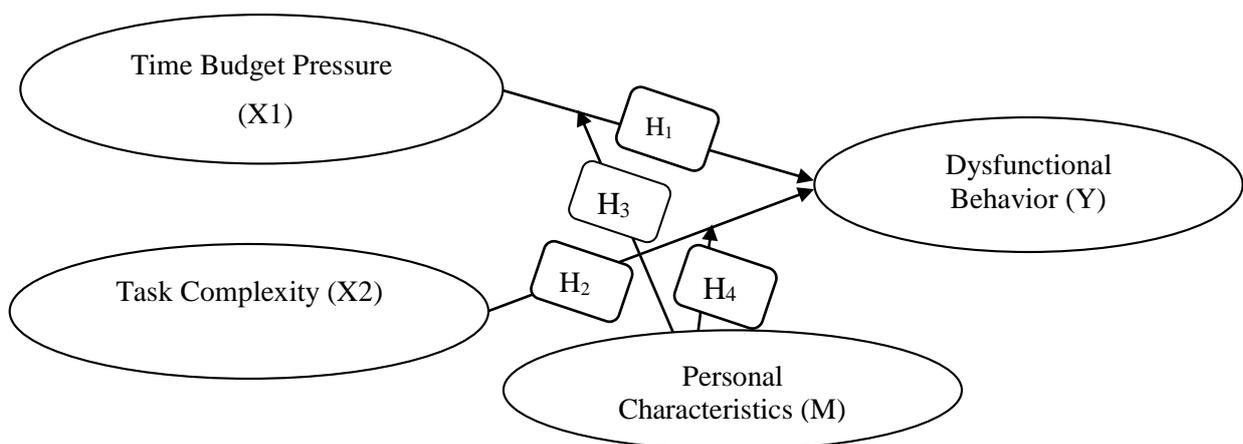


Figure 1. Conceptual Framework

METHODS

The research location has been carried out at the Public Accounting Firm in the Makassar area. The time of the research that has been carried out is from April to May 2021. The population in this study includes the total number of auditors in the KAP domiciled in Makassar City who are registered with the Makassar IAPI in 2021. Data collection methods can be done in various ways, one of which is done through literature studies, especially those related to secondary data. Meanwhile, primary data can be done through field studies

in questionnaires data collection techniques used in this study, using preliminary data. Where data collection is done by using a questionnaire, questionnaires were distributed directly to auditors registered with the Makassar City Public Accountant Firm. The data from the KAP is displayed in Table 1. Furthermore, the measurement of variables is illustrated in table 2.

Table 1. List of Names of Public Accounting Firms (KAP)

| No | KAP Name | Office address | Number of Auditors |
|-----|--|---|--------------------|
| 1. | KAP Drs. Rusman Thoeng, M.Com, BAP | Jln. Rusa No. 65 A | 8 |
| 2. | KAP Benny, Tony, Frans & Daniel (cab) | Jln. Nuri No. 30 | 4 |
| 3. | KAP Thomas, Blasius, Widartoyo & rekan (cab) | Jln. Boulevard Ruko Jascinth 1 No. 10 | 6 |
| 4. | KAP Usman & rekan (cab) | Jln. Maccini Tengah No. 21 | 5 |
| 5. | KAP Drs. Harly Weku & Priscillia | Jln. Bontosua No. 1 D | 4 |
| 6. | KAP Yakub Ratan, CPA dan Rekan | Jl. Mesjid Raya No. 80 A-B Makassar | 6 |
| 7. | KAP Bharata, Arifin, Mumajad, & sayuti (cab) | Jln. H. Andi Mappanyukki No.121 | 4 |
| 8. | KAP Ardaniah Abbas | Jl. Barombong No. 240 Bonto Pajja, Kabupaten Gowa, Sulawesi Selatan | 7 |
| 9. | KAP Dra. Ellya Noorlisyati Dan Rekan (cab) | Jl. A.P.Pettarani Ruko Diamond Center No.44, Makassar | 5 |
| 10. | KAP Yaniswar & Rekan | Jl. Langgau 8/12, Makassar | 7 |
| | Total | | 56 |

Table 2. Survey

| Variables | Item |
|--|---|
| Time Budget Pressure (X1) Sososutikno (2003), Prasita & Adi (2007) | <ul style="list-style-type: none"> • Limited time on assignment • The time budget is the absolute decision of superiors • Completion of tasks within the allotted time • Fulfillment of the target time during the assignment • Focus on tasks with limited time • Communicating time budget • Efficiency in the audit process • Performance appraisal from superiors |
| Task Complexity (X2) Jamilah, et al (2007) Prasita & Adi (2007), | <ul style="list-style-type: none"> • Lack of understanding of the task • Confusing task • Clear plans and goals • Responsibilities in the assignment, • Unclear task • Job description • lack of tools in completing work |
| Personal Auditor Characteristics (X2) Mardiana (2010) and Idris (2011) | <ul style="list-style-type: none"> • Audit assignment • Completion of tasks • Connection factor in the assignment |

| | |
|----------------------------|---|
| | <ul style="list-style-type: none"> • Feel very useful • Feel useful • Respect yourself • Able to do work • More ability than colleagues • Work is more challenging |
| Dysfunctional Behavior (Y) | <ul style="list-style-type: none"> • Speed up the completion of the audit, if it gives me a chance for a promotion • Speeding up the completion of the audit, if I improve my performance evaluation assessment • Change the audit procedures if parts of the original audit procedures are not needed. • Accelerate the completion of the audit if other auditors also do it, and I need to be competent with others. • Changing audit procedures, if in the previous audit there were no problems with the discontinued client system • Substitution of audit procedures if parts of the original audit procedures are not needed. • Termination of one or more audit steps without changing other audit procedures if I believe that no errors will be found even if the audit steps are continued. • I accept the termination of one or more audit steps without changing other procedures if the previous audit did not find problems with the terminated client's system. |

RESULTS

Table 1. Data on Gender of Respondents

| No | Gender | n | % |
|-------|--------|----|-------|
| 1 | Men | 22 | 62,86 |
| 2 | Women | 13 | 37,14 |
| Total | | 35 | 100 |

Source: Processed primary data, 2021

Thirty-five respondents from 7 Public Accounting Firms in Makassar consist of 22 auditors, or 62.86% are male, while 13 auditors are female or 37.14%. Characteristics of Respondents Based on Education Level.

Table 2. Data on Education Level

| No | Education | n | % |
|-------|-----------|----|-------|
| 1 | S1 | 25 | 71,43 |
| 2 | S2 | 9 | 25,71 |
| 3 | S3 | 1 | 2,86 |
| Total | | 35 | 100 |

Source: Processed primary data, 2021

Table 2 shows that most of the auditors at the Public Accounting Firms respondents in this study had an undergraduate education level of 25 auditors, or 71.43% of the total respondents. The education level of Master is nine auditors or 25.71%. In contrast, the education level of S3 is one auditor or 2.86%.

Table 3. Data on Position at KAP

| No | Position | n | % |
|-------|----------------|----|-------|
| 1 | Auditor Junior | 19 | 54,29 |
| 2 | Auditor Senior | 15 | 42,86 |
| 3 | Manager | 1 | 2,86 |
| 4 | Partner | 0 | 0 |
| Total | | 35 | 100% |

Table 3 shows that 19 auditors, or 54.29% of 35 auditors working at seven public accounting firms in Makassar, are junior. Meanwhile, 15 auditors, or 42.86%, are senior. And one auditor, or 2.86%, is a manager.

Table 4. Respondents Work Period Data

| No | Length of work (years) | n | % |
|-------|------------------------|----|-------|
| 1 | 1 - 3 | 19 | 54.29 |
| 2 | 3 - 10 | 15 | 42.86 |
| 3 | >10 | 1 | 2.86 |
| Total | | 35 | 100% |

Source: Processed primary data, 2021

Table 4 shows that most auditors worked for 1-3 years, as many as 19 auditors or 54.29% of the total respondents. While those who worked for 3-10 years were 15 auditors or 342.86%, and those who worked > 10 years were one auditor or 2.86%.

The variables used in this study are time budget pressure, task complexity, personal characteristics, and dysfunctional behavior. These variables will be tested with descriptive statistics.

Table 5. Descriptive Statistical Analysis

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------------|----|---------|---------|--------|----------------|
| Time Budget Pressure | 35 | 3.13 | 5.00 | 4.5286 | .55662 |
| Task Complexity | 35 | 3.00 | 5.00 | 4.0980 | .61958 |
| Personal Characteristics | 35 | 3.00 | 5.00 | 4.4349 | .52627 |
| Dysfunctional Behavior | 35 | 2.25 | 5.00 | 4.1893 | .61639 |
| Valid N (listwise) | 35 | | | | |

Source: Processed primary data, 2021

The primary analytical method in this research is the Structural Equation Model (SEM). The test was carried out with the help of the Smart PLS 3.2.8 program. Figure 2 below presents the results of the Full Model SEM test using PLS as follows:

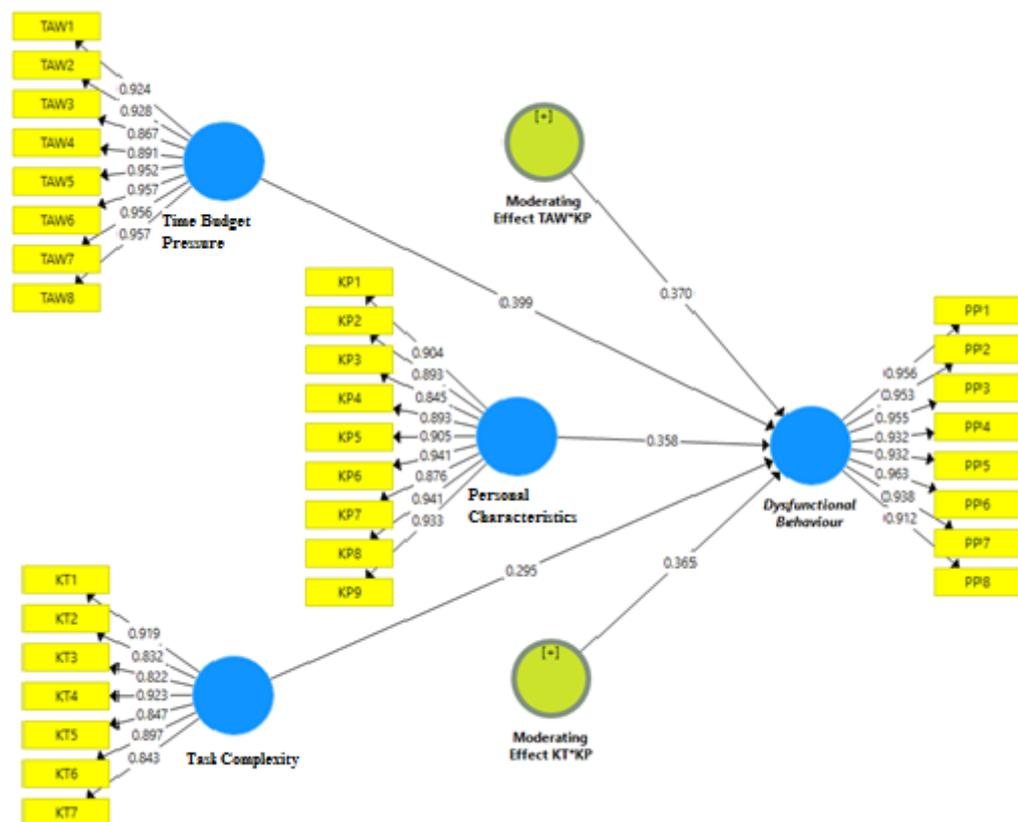


Figure 2. Complete SEM Model Test Using smart PLS

Based on the test results using smart PLS as shown in Figure 2, it can be seen that there is no loading factor value below 0.50, so there is no need to drop data to remove indicators with loading values below 0.50 to obtain a good model.

Table 6. Outer Loading Validity Test Pressure Obedience

| Item | Time Budget Pressure | Info |
|------|----------------------|-------|
| TAW1 | 0.924 | Valid |
| TAW2 | 0.928 | Valid |
| TAW3 | 0.867 | Valid |
| TAW4 | 0.891 | Valid |
| TAW5 | 0.952 | Valid |
| TAW6 | 0.957 | Valid |
| TAW7 | 0.956 | Valid |
| TAW8 | 0.957 | Valid |
| KT1 | 0.919 | Valid |
| KT2 | 0.832 | Valid |
| KT3 | 0.822 | Valid |
| KT4 | 0.923 | Valid |
| KT5 | 0.847 | Valid |
| KT6 | 0.897 | Valid |
| KT7 | 0.843 | Valid |
| KP1 | 0.904 | Valid |
| KP2 | 0.893 | Valid |
| KP3 | 0.845 | Valid |
| KP4 | 0.893 | Valid |
| KP5 | 0.905 | Valid |
| KP6 | 0.941 | Valid |
| KP7 | 0.876 | Valid |
| KP8 | 0.941 | Valid |
| KP9 | 0.933 | Valid |
| PP1 | 0.956 | Valid |
| PP2 | 0.953 | Valid |
| PP3 | 0.955 | Valid |
| PP4 | 0.932 | Valid |
| PP5 | 0.932 | Valid |
| PP6 | 0.963 | Valid |
| PP7 | 0.938 | Valid |
| PP8 | 0.912 | Valid |

Source: Processed primary data, 2021

Table 6 shows the estimation results of the outer loading test calculation using PLS. The table shows all items, which are reflective indicators, have a loading factor > 0.70 , which means that all construct indicators are valid. It was concluded that all hands were proper to measure the construct of the Time Budget Pressure variable.

Table 7. Discriminant Validity Test

| | Dysfunctional Behaviour | Personal Characteristics | Task Complexity | Moderating Effect KT*KP | Moderating Effect TAW*KP | Time Budget Pressure |
|--------------------------|-------------------------|--------------------------|-----------------|-------------------------|--------------------------|----------------------|
| Dysfunctional Behavior | 0.943 | | | | | |
| Personal Characteristics | 0.415 | 0.904 | | | | |
| Task Complexity | 0.605 | 0.465 | 0.870 | | | |
| Moderating Effect KT*KP | 0.421 | -0.081 | 0.551 | 1.000 | | |

| | | | | | | |
|--------------------------|-------|--------|--------|--------|-------|-------|
| Moderating Effect TAW*KP | 0.391 | 0.133 | -0.002 | -0.222 | 1.000 | |
| Time Budget Pressure | 0.315 | -0.247 | -0.150 | -0.002 | 0.134 | 0.930 |

Table 7 above shows that the diagonal is the square root value of AVE, and the deal below is the correlation between constructs. So it can be seen that the value of the square root of AVE is higher than the correlation value, so it can be concluded that the model is valid because it has met discriminant validity.

Table 8. Cronbach's Alpha, Composite Reliability, and AVE

| | Cronbach's Alpha | Composite Reliability | Average Variance Extracted (AVE) | Info |
|--------------------------|------------------|-----------------------|----------------------------------|----------|
| Time Budget Pressure | 0.978 | 0.981 | 0.864 | Reliable |
| Task Complexity | 0.946 | 0.956 | 0.756 | Reliable |
| Personal Characteristics | 0.972 | 0.976 | 0.817 | Reliable |
| Dysfunctional Behavior | 0.982 | 0.985 | 0.889 | Reliable |

The test results based on Table 8 show that the results of composite reliability and Cronbach's alpha show a fair value: the value of each variable is above the minimum value of 0.70. The AVE value generated by all the above constructs is > 0.50. This shows the consistency and stability of the instrument used are high. In other words, all constructs, namely Time Budget Pressure, Task Complexity, Personal Characteristics, and Dysfunctional Behavior, have become an appropriate measuring tool, and all questions used to measure each construct have good reliability.

Table 9. R-Square Construct Variable

| | R Square | R Square Adjusted |
|-------------------------|----------|-------------------|
| Dysfunctional Behaviour | 0.755 | 0.713 |

From table 9 above, it can be seen that the R-Square value for the variable is Dysfunctional Behavior 0.755, which means that it is included in the category high. Value R-square Dysfunctional Behavior of 0.755 or 75.5% shows that the variable Dysfunctional Behavior can be explained by the Time Budget Pressure and Task Complexity variables with personal characteristics as moderating variables of 75.5%. In comparison, the remaining 24.5% can be explained by other variables not found in this study.

The first hypothesis states a positive and significant effect between time budget pressure on dysfunctional behavior. Table 18 shows that the variable time budget pressure has a significant level of 0.015 smaller than 0.05 or the t statistic value > 1.96 (2.445 > 1.96). The parameter coefficient value is -0.399 and is positive. This means that the value of the variable Y will increase by 0.399 if the value of the variable X1 increases by one unit and the other independent variables have a fixed value. The positive coefficient indicates a unidirectional relationship between the variable's uneven Time Budget Pressure (X1).

Dysfunctional Behavior (Y). The higher the time budget pressure, the more dysfunctional behavior will increase. This means that H1 is accepted so that it can be said that time budget pressure has a positive and significant effect on dysfunctional behavior. The second hypothesis states a positive and significant impact between task complexity and dysfunctional behavior. Table 18 shows that the variable task complexity has a significant level of 0.010 smaller than 0.05 or the t statistic value > 1.96 ($2.601 > 1.96$). The parameter coefficient value is +0.295 and is positive. This means that the value of the Y variable will increase by 0.295 if the value of the Xvariable2 increases by one unit and the other independent variables have a fixed value. The positive coefficient indicates a handover relationship between the variable Task Complexity (X2) and the variable Dysfunctional Behavior. (Y). The higher the complexity of the task, the more dysfunctional behavior will increase. This means that H2 is received so that it can be said that the complexity of the study and a significant positive effect on behavior dysfunctional.

Based on the values inner of weight comprising Implementation Time Budget Pressure (X1) and the complexity of the task (X2) can be determined by partial influence on Dysfunctional Behavior (Y) and moderated by Personal Characteristics (M). The third hypothesis states a positive and significant relationship between Time Budget Pressure on Dysfunctional Behavior and Personal moderation Characteristics. Table 19 shows that the time budget pressure variable has a significant level of 0.041 smaller than 0.05 or the t statistic value > 1.96 ($2.053 > 1.96$). The parameter coefficient value is +0.370 and is positive. This means that the value of the Y variable will increase by 0.370 if the value of the X1 variable, moderated by the M variable, increases by one unit and the other independent variables have a fixed value. The positive coefficient indicates that there is a unidirectional relationship between the Time Budgetary Pressure variable (X1) and the Dysfunctional Behavior (Y) variable, moderated by the Personal Characteristics variable (M). The higher the time budget pressure, mediated by personal characteristics, the more dysfunctional behavior. This means that H3 is received so that it can be said that the time budget pressure and a significant positive effect on behavior dysfunctional with moderate personal characteristics. This indicates that the personal characteristic variable is a moderating variable that can strengthen the relationship between time pressure and dysfunctional budget behavior. The fourth hypothesis states a positive and significant relationship between Task Complexity on Dysfunctional Behavior and the moderating of Personal Characteristics. Table 19 shows that the task complexity variable has a significant level of 0.001 smaller than 0.05 or the t statistic value > 1.96 ($3.394 > 1.96$). The parameter coefficient value is +0.365 and is positive. This means that the value of the Y variable will increase by 0.365 if the value of the X2 variable, moderated by the M variable, increases by one unit and the other independent variables have a fixed value. The positive coefficient indicates that there is a unidirectional relationship between the Task Complexity variable (X2) and the Dysfunctional Behavior (Y) variable, moderated by the Personal Characteristics variable (M). The higher the complexity of the task, mediated by personal characteristics, the dysfunctional behavior will increase. This means that H4 is accepted so that it can be said that task complexity has a positive and significant effect on dysfunctional behavior with moderated personal characteristics. This indicates that the personal characteristic variable is a moderating variable that can strengthen the relationship between task complexity and dysfunctional behavior.

Table 10. Hypothesis test

| | Original Sample | Sample Mean | Standard Deviation | T Statistics | P Values |
|--|-----------------|-------------|--------------------|--------------|----------|
| Time Budget Pressure → Dysfunctional Behaviour | 0.399 | 0.359 | 0.163 | 2.445 | 0.015 |
| Task Complexity → Dysfunctional Behaviour | 0.295 | 0.270 | 0.113 | 2.601 | 0.010 |
| Moderating Effect TAW*KP → Dysfunctional Behaviour | 0.370 | 0.340 | 0.180 | 2.053 | 0.041 |
| Moderating Effect KT*KP → Dysfunctional Behaviour | 0.365 | 0.374 | 0.108 | 3.394 | 0.001 |

DISCUSSION

The results showed that the variable time budget pressure positively and significantly affected dysfunctional behavior. This can be due to the time budget pressure felt by the auditor who works so much that it impacts dysfunctional behavior that makes an auditor take an action that can reduce the quality of the audit, either directly or indirectly. Auditors often work within time constraints; every KAP needs to make a time budget for auditing activities. A time budget is required to determine audit fees and measure auditor performance. However, often the time budget does not match the realization of the work being carried out; as a result, the behavior appears dysfunctional, which causes lower audit quality. Time budget pressure is a condition that indicates that the auditor is required to make efficient in the time budget that has been prepared or there is a very tight and rigid discussion of the budget time (Sososutikno, 2003). And it is indispensable for auditors to carry out their duties to meet client requests promptly and become one of the keys to the success of the auditor's career in the future. Therefore, there is always pressure for the auditor to complete the audit within the budgeted time. Auditors who complete tasks beyond the average time that have been budgeted tend to be judged to have a poor performance by their superiors or find it difficult to get promotions. The criteria for obtaining a good rating is the achievement of a budget time following this study through home Visits attribution explains the relationship between time budget pressure variable with Dysfunctional behavior. (DeZoort and Lord, 1997) which states that auditors will respond in two ways when facing time budget pressure: functional and dysfunctional. So the time budget pressure can affect the behavior of the auditor, which then causes a decrease in audit quality.

This study follows the change in attitude, which explains that a person will feel uncomfortable when faced with new information or information that is not in line with his expectations. This auditor has a good attitude, then he will tend to reject the existence of a deviation, but on the contrary, if an auditor has a bad mood, then there will be a tendency for him to be more accepting of a variation which in the world of auditing is called dysfunctional auditor behavior (Trisubekti, 2015). This research is in line with (Sososutikno's, 2003) research which proves that time budget pressure allows the emergence of dysfunctional behavior. This research is supported by research conducted by Research Results (Coram et al., 2003) which found that limited time allocation caused 63 percent of senior auditors in Australia to take actions that reduce audit quality, even though some of these auditors perform risky audit tasks. Low.

Meanwhile, the results of research (Donnelly et al., 2003) conducted on Big 6 auditors in Singapore also showed that as many as 89 percent of auditors who experienced time pressure had been involved in one of the actions that could reduce audit quality and auditor performance.

The results showed that task complexity positively and significantly affected dysfunctional behavior. The higher the complexity of the tasks faced by the auditor, the more dysfunctional behavior will increase. This could be because tasks that the auditors perceive at the Public Accounting Firm in Makassar are so complex, consisting of many different and interrelated parts that will make the auditors reduce audit quality or become dysfunctional. Behavior. The complexity of the audit assignment is one of the determinants of audit quality. (Marganingsih, 2020) stated that the complexity of audit assignments is a tool to improve work quality. This can affect the auditor's efforts to achieve quality audit results by increasing the quality of work.

The complexity of the audit arises because of the higher variability and ambiguity in the auditing task, so it becomes an indication of the cause of the decline in audit quality and auditor performance. This study follows attribution theory which explains the behavior of auditors when facing complex tasks. Several individual-level factors (such as experience, education, pressure, etc.) have been shown to influence the behavior of an auditor, and the effect of the presence of these factors varies with the increasing complexity of the task at hand (Tan et al., 1999) in (Jamilah, 1999 et al., 2007). The high level of audit complexity affects auditor behavior which tends to be dysfunctional, causing a decrease in audit quality. The high level of audit complexity will place demands that cannot be achieved, resulting in a reduction of audit quality. This research is in line with research by (Prasita and Hadi, 2007), which shows that audit complexity has a negative effect on audit quality. The complexity of the audit arises because of the higher variability and ambiguity in the auditing task, so it becomes an indication of the cause of the decline in audit quality and auditor performance. And in line with (Muhsyi's, 2013) which shows that audit complexity has a negative influence on audit quality, the more complex the assignments that are borne by the auditor, the more difficult it is to complete the tasks that must be completed and reduce the quality of the audit to be carried out. When the study is felt to be complex or unstructured, it will affect the duration of the completion of the audit task and will reduce the success rate of the job (Zuraidah and takiah, 2007) (Sadewa, 2011). (Restuningdiah and Indriantoro, 2000) state that increasing complexity in a study or system will decrease the success rate of the survey. Associated with auditing activities, the high complexity of this audit can cause accountants to behave in a dysfunctional manner, causing a decrease in audit quality. However, it is not in line with (Marganiangsih and Martani, 2009), which shows that task complexity does not significantly affect auditor performance. According to him, each task is responded to differ based on the auditor's perception. Besides describing an auditor's ability, the mission's complexity also helps the Public Accounting Firm select staff related to the given task.

Effect of Time Budget Pressure Against Dysfunctional Behavior With characteristic Moderated Personal. Results showed that the variables of time budget pressure positively and significantly affected the behavior moderated dysfunctional behavior with personal characteristics. The time budget pressure can cause this felt by the auditors who work so large and with the locus of control external causes the auditor to make deviations in the audit process. Auditors do not have confidence in their abilities so that they take deviant actions

in the audit to complete their duties. Personal characteristics of auditors are characteristics or characters of an auditor with characteristics that are owned and influenced by environmental conditions and himself to carry out audit activities. Several factors related to auditor behavior can reduce audit quality and auditor behavior deviations, one of which is the locus of control. Locus of control is a person's perspective on an event, whether he can or cannot control the events that occur to him, namely the degree to which a person accepts personal responsibility for what happens to them (Rotter, 1996). Locus of Control is divided into two, namely the locus of control internal and external locus of control. Locus of control Internal regulates the perception that positive and negative events occur due to actions. While the external locus of control refers to the belief that some events are beyond his control, such as fate, the luck of this study following through home Visits attribution explains the relationship between variable budget pressure and the personal characteristics with Dysfunctional behavior. (DeZoort and Lord, 1997) which states that auditors will respond in two ways when facing time budget pressure with moderated unique features: functional and dysfunctional. So the time budget pressure can affect the auditor's behavior, which then causes a decrease in audit quality. This study follows the change in attitude, which explains that a person will feel uncomfortable when faced with new information or information that is not in line with his expectations. This auditor has a good attitude, then he will tend to reject the existence of a deviation, but on the contrary, if an auditor has a lousy mood, then there will be a tendency for him to be more accepting of a variation which in the world of auditing is called dysfunctional auditor behavior (Trisubekti, 2015). This study is in line with the research of (William and Anton, 2019) which shows that the effect of personal auditor characteristics on-time budget pressure is that unique auditor characteristics have a significant positive impact on auditors at KAP in Pekanbaru city.

Effect of Task Complexity on Dysfunctional Behavior with Moderated Personal Characteristics. The results showed that task complexity positively and significantly affected dysfunctional behavior moderated by personal characteristics. The higher the complexity of the task faced by the auditor, the more dysfunctional behavior will increase, mediated by individual factors. This indicates that the number of functions affects the auditor's thinking process and locus of control. External auditors make deviations in the audit process. In this case, the more stressed someone is with the many tasks at hand, the lower his performance will be because the assignments given are so complex, some work will be missed, and the audit quality will decrease. Auditors do not have confidence in their abilities so that they take deviant actions in the audit to complete their duties. This study follows attribution theory which explains the behavior of auditors when facing complex tasks.

Several individual-level factors (such as experience, education, pressure, etc.) have been shown to influence the behavior of an auditor, and the effect of the presence of these factors varies with the increasing complexity of the task at hand (Tan et al., 1999) (Jamilah, 1999, et al., 2007). The high level of audit complexity affects auditor behavior which tends to be dysfunctional, causing a decrease in audit quality. The high level of audit complexity will place demands that cannot be achieved, resulting in a reduction of audit quality. This research is in line with a study conducted by (Annisa Fatimah, 2017), (Kusuma, 2017) (Andini Putri Utari, 2018), which shows that characteristics have a positive effect on behavioral deviations in audits. The study results found a significant positive relationship between locus of control external with behavior dysfunctional audit. In situations in which

individuals with the locus of control exterior feel unable to get support or the strength to survive in an organization, they can try to manipulate comrades or other objects as defense needs.

CONCLUSION

Based on the data that has been collected and the hypothesis testing with Smart PLS has been carried out, the conclusions of this study are as follows: Time budget pressure, and Task Complexity have a positive and significant effect on dysfunctional behavior. Time budget pressure and task complexity positively and significantly affect dysfunctional behavior with moderated personal characteristics.

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