

Determinants of Auditor's Disfunctional Behavior (Case Study in Public Accounting Offices in Bali)

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Abstract— *The decline in audit quality, either directly or indirectly, is caused by the dysfunctional behavior of the audit by the auditors. Auditors should avoid these dysfunctional audit behaviors, but in reality these behaviors are still often done so that it is still one of the causes of the decline in public trust in the services of auditors. This study aims to explain whether the dysfunctional behavior of auditors is influenced by time budget pressure, turn over intention, and emotional spiritual quotient. The location of this research is the Public Accounting Firm in Bali Province which is registered in the Indonesian Public Accountants Association (IAPAI) directory. The population of this study were 10 Public Accounting Firms (KAP) in Bali with a total of 73 auditors. The number of samples that will be used in this study is 73 auditors. The collected data were analyzed using SPSS through the multiple linear analysis method. Time budget pressure variable and ethical idealism orientation variable have a positive and significant effect on auditor dysfunctional behavior. While the variable emotional spiritual quotient (ESQ) has a negative effect on auditor dysfunctional behavior.*

Keywords— *Time Budget Pressure, Turnover Intention, Emotional Spiritual Quotient, Auditor Dysfunctional Behavior.*

I. INTRODUCTION

Public accounting services are professional services needed by external parties to assess the management's responsibility for the financial statements presented. This profession earns the trust of the public, with all the competencies possessed by a public accountant, an independent and impartial assessment is expected. In carrying out their duties, an auditor is required to always maintain the quality of his audit by carrying out audit procedures that have been determined in the audit program. A quality audit is an audit that adheres to established audit procedures and standards as well as generally accepted accounting standards. The decline in audit quality, either directly or indirectly, is caused by dysfunctional audit behavior by the auditors. Dysfunctional audit behavior is any action taken by the auditor in the implementation of the audit program that can reduce or reduce audit quality. The dysfunctional audit behaviors include Premature Sign-Off Audit Procedures (stopping audit procedures), Underreporting of Time (reporting not according to the time budget), Alteringmor Replacing Audit Procedures (replacing or changing audit procedures). Auditors should avoid these dysfunctional audit behaviors, but in reality, these behaviors are still often done so that it is still one of the causes of the decline in public trust in the services of auditors. The dysfunctional audit behaviors include Premature Sign-Off Audit Procedures (stopping audit procedures), Underreporting

of Time (reporting not according to the time budget), Alteringmor Replacing Audit Procedures (replacing or changing audit procedures). Auditors should avoid these dysfunctional audit behaviors, but in reality these behaviors are still often done so that it is still one of the causes of the decline in public trust in the services of auditors. The dysfunctional audit behaviors include Premature Sign-Off Audit Procedures (stopping audit procedures), Underreporting of Time (reporting not according to the time budget), Alteringmor Replacing Audit Procedures (replacing or changing audit procedures). Auditors should avoid these dysfunctional audit behaviors, but in reality these behaviors are still often done so that it is still one of the causes of the decline in public trust in the services of auditors.

The issue of auditor dysfunctional behavior is very interesting to discuss since the Enron case that involved one of the Big Five public accounting firms Arthur Andersen, besides that there were also cases of Xerox and Walt Disney. In 2018 there was a case of irregularities in the audit process by a public accountant at one of the KAPs which resulted in sanctions in the form of permit suspension. The Ministry of Finance (Kemenkeu) imposed sanctions on KAP Tanubrata, Sutanto, Fahmi, Bambang & Partners and Public Accountant Kasner Sirumapea, who was the auditor of the 2018 financial statements of PT Garuda Indonesia (Persero) Tbk (GIAA). Sanctions are enforced one month after the decision letter is signed. The Ministry of Finance team of the Financial Professional Development Center (PPPK) has imposed a sanction in the form of suspension of permits for 12 months on Kasner Sirumapea which has been in effect since 27 July 2019. Because the decision letter was signed on 27 June 2019. Meanwhile, KAP is subject to a written warning accompanied by an obligation to carry out a written warning. improvements to the KAP Quality Control System and a review was carried out by BDO International Limited (Uly, 2019). One example of a phenomenon that exists in Bali is the case of a Public Accounting Firm whose license was frozen by KAP Gunarsa. KAP Gunarsa had its license frozen by the Ministry of Finance for 6 (six) months. The suspension was carried out because the person concerned had violated the Auditing Standards (SA) - Professional Standards of Public Accountants (SPAP) in the audit of the financial statements of pension funds at PT. Bank Dagang Bali in 2009 (Dharmawan, 2015).

Dysfunctional behavior arises because of a cost-quality dilemma (McNair, 1991). Big costs are managed by professional time, and precise measurement. In contrast, quality

cannot be measured with the same precision but is essential to long-term success. The cost-quality dilemma is caused by an imbalance between the audit fees received by the auditor and the audit quality regulated by professional standards. Audits should be set with standard fees and standard audit quality. However, auditors tend not to set audit fees according to standards. Low audit fees will cause the time budget to be short and not measured accurately. A low time budget will reduce audit quality (Suprianto, 2009). Time budget pressure is a condition that indicates that the auditor is required to make efficiency in the time budget that has been prepared or there are very tight and rigid time and budget restrictions (Jemada, 2013). Besides being complex, the auditor's work is timeless, always with a very high level of busyness. This creates a special pressure for auditors. Auditors are required to have the ability to deal with this pressure, and complete all the work in a limited time (Marfuah, 2011).

Tight time budget pressure is often important and consequently leads to a decrease in audit findings (Muslim, 2016). Situations where the auditor is limited to time budget pressure and tends to be rigid will motivate the auditor to skip or ignore some audit procedures so that the assignment can be completed on time regardless of the audit findings. The behavior of reducing audit quality such as premature sign off of audit procedures is often associated with the audit time budget and the overall control system (Rabih et al., 2016). This premature termination action is related to the termination of the required audit procedures, not doing the job completely and ignoring audit procedures but the auditor dares to express an opinion on the audited financial statements. The probability of the auditor in making wrong decisions and opinions will be higher, if one or more steps in the audit procedure. Such behavior certainly affects the auditor's dysfunctional behavior in carrying out his duties as an independent party (Indri and Sukartha, 2017). Research conducted by Wirasedana (2017) states that time budget pressure has a positive effect on auditor dysfunctional behavior. However, it is different from the results of research conducted by Yaniartha (2013) which states that time budget pressure has a negative effect on auditor dysfunctional behavior. Such behavior certainly affects the auditor's dysfunctional behavior in carrying out his duties as an independent party (Indri and Sukartha, 2017). Research conducted by Wirasedana (2017) states that time budget pressure has a positive effect on auditor dysfunctional behavior. However, it is different from the results of research conducted by Yaniartha (2013) which states that time budget pressure has a negative effect on auditor dysfunctional behavior. Such behavior certainly affects the auditor's dysfunctional behavior in carrying out his duties as an independent party (Indri and Sukartha, 2017). Research conducted by Wirasedana (2017) states that time budget pressure has a positive effect on auditor dysfunctional behavior. However, it is different from the results of research conducted by Yaniartha (2013) which states that time budget pressure has a negative effect on auditor dysfunctional behavior.

The desire to stop working (turnover intention) is also considered to affect auditor behavior deviations. Decreased fear of possible sanctions if the behavior is detected makes an

auditor who has a desire to leave the company more able to engage in dysfunctional behavior (Malone and Robert, 1996 in Intan et al, 2012: 7). The desire to leave the organization causes individuals to act in accordance with their wishes, even though the actions taken are wrong and contrary to the goals of the organization. This behavior is feared to be able to encourage auditors to carry out deviant behavior (Evanauli and Nazaruddin, 2013). Merkusiwati (2015) and Pribadi (2016) found the desire to stop working has a positive effect on dysfunctional audit behavior. However, research conducted by Hadi and Nirwansari (2014), Evanauli and Nazaruddin (2013) stated that the desire to stop working on dysfunctional audit behavior has no relationship to dysfunctional audit behavior. The results of this study contradict the research of Pardede (2014) which states that turnover intention has a negative effect on dysfunctional audit behavior.

Another factor that can influence the auditor's dysfunctional behavior is the emotional spiritual quotient (ESQ). ESQ is a combination of Emotional Quotient and Spiritual Quotient. Intelligence in general is only intelligence intelligence (Intelegency Quotient) that can determine a person's success. But in reality, IQ only contributes 20% in determining a person's success, and 80% is determined by factors causing the auditor to leave the audit program

others, namely emotional intelligence (emotional quotient) and spiritual intelligence (spiritual quotient). ESQ has an impact on dysfunctional behavior if the three intelligences run independently and are not sustainable. Research by Setyaningrum (2014), Putra (2014), and Araminta (2011) stated that emotional spiritual quotient has a negative and significant effect on dysfunctional audit behavior. However, Hidayat's research (2012) used the variable emotional spiritual quotient (ESQ) as an antecedent of the relationship between employee performance and dysfunctional audit behavior and tested the direct effect of ESQ on dysfunctional audit behavior. The results of Hidayat's research (2012) show that ESQ partially positive effect on dysfunctional audit behavior.

This study aims to explain whether the dysfunctional behavior of auditors is influenced by time budget pressure, turn over intention, and emotional spiritual quotient. The results of this study are also expected to provide input for the government and also the KAP leadership in minimizing the level of auditor dysfunctional behavior.

II. LITERATURE REVIEW

Attribution Theory

Attribution theory is a theory that suggests that when we observe a person's behavior, it must be determined whether the cause of the behavior is internal or external factors. This theory was first coined by Fritz Heider in 1958. This theory refers to how a person explains the causes of the behavior of others or oneself which is determined from internal factors or external factors and their influence on individual behavior (Kusuma & Burhanuddin, 2016). Fritz Heider stated that internal forces (personal attributes such as ability, effort and fatigue) and external forces (environmental attributes such as rules and weather) together determine human behavior. Internal causes or can also be called dispositional attributions are causes that exist

within a person. While external causes or situational attributions refer to the environment that influences behavior. Dysfunctional audit behavior itself is a behavior that can be caused by causes from oneself (internal attribution) and external causes (external attribution). Internal attributions include individual perceptions of locus of control, individual perceptions of their performance and the desire to change jobs within the auditor or turnover intentions that have not been realized in real action, while external attributions include time pressure or pressure from outside parties regarding a person's time. the auditor completes the task as soon as possible (Arifin, 2016). Dysfunctional audit behavior itself is a behavior that can be caused by causes from oneself (internal attribution) and external causes (external attribution). Internal attributions include individual perceptions of locus of control, individual perceptions of their performance and the desire to change jobs within the auditor or turnover intentions that have not been realized in real action, while external attributions include time pressure or pressure from outside parties regarding a person's time. the auditor completes the task as soon as possible (Arifin, 2016). Dysfunctional audit behavior itself is a behavior that can be caused by causes from oneself (internal attribution) and external causes (external attribution). Internal attributions include individual perceptions of locus of control, individual perceptions of their performance and the desire to change jobs within the auditor or turnover intentions that have not been realized in real action, while external attributions include time pressure or pressure from outside parties regarding a person's time. the auditor completes the task as soon as possible (Arifin, 2016).

III. RESEARCH METHODS

The location of this research is the Public Accounting Firm in Bali Province which is registered in the Indonesian Public Accountants Association (IAPI) directory. The population of this study were 10 Public Accounting Firms (KAP) in Bali with a total of 73 auditors. The number of samples that will be used in this study is 73 auditors. Sampling in this research is using non-probability sampling method. The variables used in this study consisted of time budget pressure (X1), turnover intention (X2), emotional spiritual quotient (X3), and auditor dysfunctional behavior (Y). The assessment was carried out with several questions using a Likert scale. The type of data used in this study is primary data obtained and collected directly from the research site through a questionnaire. In this research, The researcher expects that the respondents who will answer the questionnaire given are auditors who have been assigned to provide audit services. The collected data were analyzed using SPSS through the multiple linear analysis method.

IV. RESULTS AND DISCUSSION

Coefficient of Determination Analysis

Table 1 shows that the value of the coefficient of determination or R Square is 0.697. This R Square value of 0.697 comes from squaring the value of the correlation coefficient or "R", which is $0.835 \times 0.835 = 0.697$. Therefore, this figure means that time budget pressure, turn over intention, and emotional spiritual quotient variables affect the auditor's

ethical behavior variable by 0.697 or 69.7%. As for the remaining 30.3% influenced by other variables.

TABLE 1. Multiple Linear Regression

Variable	Unstandardized Coefficient		Standardized Coefficient	t sig
	B	Std. Error	Beta	
(Constant)	-7.524	4,229		-1,799 ,079
X1	,489	,111	,347	4,405,000
X2	,548	0,077	,652	7,097,000
X3	-,063	,082	-,055	-,773,442

R .835
Adjusted R Square ,697
F count 48.85
Sig F 0.000

Simultaneous Significance Test Results (F-test)

The results of the ANOVA test obtained an Fcount of 48.851 with a significance value of 0.000. These results indicate that the F value is less than 0.05. So that the variables of time budget pressure, turn over intention, and emotional spiritual quotient have a significant effect on the dysfunctional behavior of auditors. Thus, the model used in this study is considered feasible.

T-test results

The t-test results in Table 1 show the t-count value of 3, the t-test results show that the significance value of the time budget pressure variable is 0.000 with a Beta value of 0.347. These results indicate that time budget pressure has a positive and significant effect on auditor dysfunctional behavior. Attribution theory explains more deeply about ways of judging things differently, depending on how to relate a meaning to a particular behavior (Wade and Travis, 2008). Basically, the personal characteristics of auditors as internal factors that encourage someone to carry out activities. Likewise, environmental factors where an auditor when making a decision there is a possibility that the auditor is influenced by the surrounding conditions, for example the auditor feels a dilemma over pressure that forces him to violate professional standards. The pressure can come from the client, it can also come from the leadership. Audit time budget pressure can cause the auditor to feel pressured in carrying out audit procedures because of the discrepancy between the time available and the time required to complete the audit task, and subsequently this condition can motivate the auditor to perform dysfunctional audit actions (Kelley and Seiler, 1982; Cook and Kelley, 2003). 1988). The limited allocation of time needed in carrying out tasks coupled with the awareness that the time budget is used as a benchmark for performance, causes individual stress for auditors (Svanstrom, 2003). 2016). The tight time budget makes the auditor unable to complete all audit procedures that should be carried out because the pressure given by superiors is considered impossible for the auditor to fulfill. This will indicate the auditor's dysfunctional behavior to meet the allotted time budget (DeZoort and Lord, 1997). When the time budget pressure increases, the auditor's dysfunctional behavior will also increase. In addition, risk assessment and sample size are reduced when the auditor is under time pressure (Svanberg and Ohman, 2013). The research of Yuen et al. (2013), Svanstrom

(2016), and Shauki et al. (2017) prove that there is a positive effect of time budget pressure on auditor dysfunctional behavior. The tight time budget makes the auditor unable to complete all audit procedures that should be carried out because the pressure given by superiors is considered impossible for the auditor to fulfill. This will indicate the auditor's dysfunctional behavior to meet the allotted time budget (DeZoort and Lord, 1997). When the time budget pressure increases, the auditor's dysfunctional behavior will also increase. In addition, risk assessment and sample size are reduced when the auditor is under time pressure (Svanberg and Ohman, 2013). The research of Yuen et al. (2013), Svanstrom (2016), and Shauki et al. (2017) prove that there is a positive effect of time budget pressure on auditor dysfunctional behavior. The tight time budget makes the auditor unable to complete all audit procedures that should be carried out because the pressure given by superiors is considered impossible for the auditor to fulfill. This will indicate the auditor's dysfunctional behavior to meet the allotted time budget (DeZoort and Lord, 1997). When the time budget pressure increases, the auditor's dysfunctional behavior will also increase. In addition, risk assessment and sample size are reduced when the auditor is under time pressure (Svanberg and Ohman, 2013). The research of Yuen et al. (2013), Svanstrom (2016), and Shauki et al. (2017) prove that there is a positive effect of time budget pressure on auditor dysfunctional behavior. This will indicate the auditor's dysfunctional behavior to meet the allotted time budget (DeZoort and Lord, 1997). When the time budget pressure increases, the auditor's dysfunctional behavior will also increase. In addition, risk assessment and sample size are reduced when the auditor is under time pressure (Svanberg and Ohman, 2013). The research of Yuen et al. (2013), Svanstrom (2016), and Shauki et al. (2017) prove that there is a positive effect of time budget pressure on auditor dysfunctional behavior. risk assessment and sample size are reduced when the auditor is under time pressure (Svanberg and Ohman, 2013). The research of Yuen et al. (2013), Svanstrom (2016), and Shauki et al. (2017) prove that there is a positive effect of time budget pressure on auditor dysfunctional behavior. risk assessment and sample size are reduced when the auditor is under time pressure (Svanberg and Ohman, 2013). The research of Yuen et al. (2013), Svanstrom (2016), and Shauki et al. (2017) prove that there is a positive effect of time budget pressure on auditor dysfunctional behavior.

The results of the t test show that the significance value for the ethical idealism orientation variable is 0.000 with a Beta value of 0.652. These results mean that the turn over intention variable has a positive and significant effect on auditor dysfunctional behavior. Turnover intention is the auditor's desire to move from one workplace to another (Aryanya and

Ferrish, 1984), or to find alternative jobs and have not materialized in a tangible form (Pasewark and Strawser, 1996). This understanding is in line with the explanation from Malone and Robert (1996) which states that auditors with a desire to leave the company can be considered to be more likely to exhibit dysfunctional behavior due to reduced fear of being dismissed if the behavior is detected. Individuals who intend to leave the company may pay less attention to the potential feedback effect of dysfunctional audit behavior on promotions and performance appraisals, so that auditors who have higher turnover intentions will receive dysfunctional behavior as well. Previous studies that explain the positive correlation between turnover intention and dysfunctional audit behavior include Donnelly et al., (2003), Maryanti (2005), Paino et al., (2012) and Pujaningrum and Arifin (2012) that the higher the desire When an auditor leaves his job, the tendency to accept dysfunctional audit behavior is higher, on the contrary, the stronger the desire of an auditor to stay with his job.

The results of the t test show that the significance value of the relativism ethical orientation variable is 0.442 with a Beta value of -0.055. These results indicate that the variable emotional spiritual quotient (ESQ) has a negative effect on auditor dysfunctional behavior. Emotional spiritual quotient (ESQ) is the intelligence that a person has in controlling and balancing emotions and good spirituality. In the research of Setyaningrum and Murtini (2014) stated that someone who has good emotional intelligence and spiritual intelligence can maintain his success and can avoid deviant behavior because he has a competent personal character and can work hard. On the other hand, a person's weak emotional spiritual quotient (ESQ) will have an impact on the formation of deviant attitudes and behavior. Based on attribution theory, emotional spiritual quotient (ESQ) is a factor that comes from within each individual that can affect attitudes and character which will also have an impact on the individual's behavior. The higher a person's emotional and spiritual level will have a good impact on his life due to the formation of a good individual character based on the behavior that has been done. In contrast to individuals who have a low level of emotional spiritual quotient (ESQ), they will tend to deviate because they do not have emotional balance and low spiritual intelligence. Indrajaya, Astika, and Neem (2017) in their research show that emotional quotient has a negative effect on underreporting of time behavior. An auditor who has a high emotional quotient tends to be less accepting of underreporting of time behavior. A person with a high emotional quotient tends to be able to control his emotions and is more able to adapt to environmental conditions and an auditor with a high emotional quotient will carry out his audit in accordance with established rules and will not do anything that makes him uncomfortable, namely underreporting of time behavior which includes in audit dysfunctional behavior. Dalli, Asni, Suaib (2017) also found that emotional spiritual quotient (ESQ) had a negative effect on underreporting of time behavior. This shows that an auditor who has a high spiritual quotient tends to avoid underreporting of time behavior. Someone with a high spiritual quotient can be flexible, have high awareness, the ability to face and take advantage of suffering and the ability to face and go beyond

pain so that the auditor tends to be able to overcome existing problems and will not carry out underreporting of time behavior which is deviant behavior.

V. CONCLUSIONS

Based on data collected from questionnaires that have been distributed to 73 samples who are auditors at Public Accounting Firms (KAP) in Bali and the data obtained were analyzed using multiple linear regression analysis models, it can be concluded that the time budget pressure variable and the variable the ethical orientation of idealism has a positive and significant effect on auditor dysfunctional behavior. While the variable emotional spiritual quotient (ESQ) has a negative effect on auditor dysfunctional behavior.

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