

The Influence Of Time Budget Pressure, Professional Commitment And Auditor Integrity On Auditor Dysfunctional Behavior

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ABSTRACT

This study aims to determine the effect of time budget pressure, professional commitment, and auditor integrity on auditor dysfunctional behavior. This research uses a quantitative approach. The population in this study were all auditors who worked at the Inspectorate of Riau Province, with a sample of 63 auditors taken using the total sampling method (census). Data were obtained directly from respondents through distributing questionnaires using a Likert scale. This research was analyzed using SPSS 25 software to test the relationship between variables. The results showed that time budget pressure had a positive effect on auditor dysfunctional behavior, while professional commitment and auditor integrity had a negative effect on auditor dysfunctional behavior.

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INTRODUCTION

In the current era of corporate reform, the role of auditors is becoming increasingly important and experiencing significant developments. Auditors are not only tasked with checking and verifying numbers, but also have a great moral responsibility to maintain professionalism and avoid behavior that deviates from auditing standards. The Inspectorate, as the government's internal auditor, is tasked with examining the financial statements of government agencies based on the standards of the Indonesian Institute of Accountants (IAI) and Government Accounting Standards. In its role, the Inspectorate is responsible for safeguarding state assets, improving operational effectiveness and efficiency, and ensuring that financial reports are in accordance with standards.



Referring to Regulation of the Minister of Finance No. 18/PMK.09/2022, the Inspectorate is required to prepare an annual risk-based supervision work program, make routine supervision reports, and maintain the confidentiality of supervisory data. At the regional level, the Inspectorate functions as a supervisor of agency compliance with applicable regulations. However, in practice, auditors often face challenges that have the potential to affect their performance and professionalism.

Dysfunctional audit behavior is behavior that is contrary to the responsibilities that should be carried out by independent auditors who do not comply with auditing standards and do not apply the professional code of ethics in auditing. Some examples of such behavior include changing or replacing audit procedures that result in suboptimal results, premature sign-off, in-depth examination of client documents, and not conducting a thorough analysis of the client's application of accounting treatments. In addition, a lack of sufficient evidence can lead to audit inaccuracies and inefficiencies, which ultimately contribute to dysfunctional behavior in auditing.

The phenomenon can be seen from the alleged bribery case involving an auditor of the South Bengkulu Inspectorate. This was based on information from the Tipidkor Unit of the South Bengkulu Police, Ipda M. Bintang Azhar, based on reports related to official travel by a number of village heads in Kedurang District when the government was implementing the Covid-19 PPKM. Based on this report, the South Bengkulu inspectorate then conducted an investigative audit. That's when the alleged bribery occurred. An Inspectorate employee with the initials NY allegedly received a sum of money of 10 million rupiah as a facilitation. Furthermore, the Head of the Inspectorate, Mrs. Diah Winarsih, has confirmed that an Inspectorate employee received the money. And this case has been followed up by the South Bengkulu Police on February 04, 2022. Another phenomenon occurred at the Riau Provincial Inspectorate. Five auditors of the Riau Provincial Inspectorate allegedly received gratuities in the form of "thank you money" when conducting a financial audit at one of Riau's Regional Owned Enterprises (BUMD) for the 2021 fiscal year. The Regional Personnel Agency (BKD) of Riau Province has received a report on this violation and on August 15, 2022 has sanctioned employees who violate personnel discipline in the form of a one-level demotion from the current rank.

One of the main challenges that auditors often face is time budget pressure. Auditors are faced with a high workload with limited time to complete the audit. This pressure can cause auditors to feel pressured and ultimately look for shortcuts to complete their duties, which in turn has the potential to encourage dysfunctional behavior. Time budget pressure is an obstacle for auditors in carrying out their duties, when resources in the form of time allocated for the implementation of their audit tasks are limited. In addition to high job pressure, auditors also face tight time budget pressures, which can encourage auditors to cut corners and lead to dysfunctional behavior. In addition, auditors' professional commitment and integrity are important factors that influence their behavior in carrying out audit tasks.

Some studies find that time budget pressure and professional commitment have a positive effect on dysfunctional behavior (Novianne, 2022; Tejo, 2022; Tetelay et al., 2024), while other studies find the opposite result (Wayan et al., 2023; Pura, 2021). In addition, auditor integrity is also thought to play an



important role, but the results of related research are still mixed (Damayanti, 2024; Paranoan et al., 2023).

This study has novelty by adding the auditor integrity variable in analyzing the dysfunctional behavior of auditors, which has not previously been widely studied along with time budget pressure and professional commitment. In addition, the object of research is focused on Local Government Inspectorate auditors, different from previous studies that have examined many external auditors. This study also enriches the analysis by raising the actual phenomenon of alleged bribes and gratuities within the Inspectorate, thus making practical and theoretical contributions to improving audit quality in the government sector.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

A. Literature Review

1. Attribution Theory

Attribution theory was first developed by Heider in 1958, which explains that individual behavior is influenced by two main factors: internal factors (dispositional attributions) and external factors (situational attributions). Heider emphasized the importance of causal locus in individual actions, namely the tendency to assess the cause of a behavior as a result of factors from within or from the external environment (Utama, 2023). Attribution theory is concerned with the process of individual interpretation of the cause of an event, not just the event itself. This perception of the cause will influence their future behavior (Cahyono, 2020: 38). Internal factors such as ability and effort, as well as external factors such as luck or environmental adversity, play a role in shaping one's behavior (Pasaribu, 2017).

2. Theory of Attitude Change

The theory of attitude change was coined by Carl Hovland in the early 1950s. This theory explains the process of forming and changing a person's attitude through communication, and how these attitudes affect actions and behavior (Yudawisastra, 2024: 204). One important part of this theory is dissonance theory, which states that a mismatch between beliefs or demands will motivate someone to reduce it (Yudawisastra, 2024: 203). According to Sarwono (2019: 203), attitudes can change in four ways: adoption, differentiation, integration, and trauma. Factors such as experience, age, environmental changes, and profound events can trigger changes in one's attitude.

The Effect of Time Budget Pressure on Auditor Dysfunctional Behavior

Time budget pressure is the limited time given to complete an audit, which can reduce auditor performance and trigger dysfunctional audit behavior (Tetelay et al., 2024). Based on attitude change theory, the discomfort caused by this pressure encourages auditors to adjust behavior, sometimes in ways that deviate from professional standards. Research (Tejo, 2022; Tetelay et al., 2024) shows that time budget pressure has a positive effect on dysfunctional audit behavior.

H1: Time budget pressure affects the dysfunctional behavior of auditors in 2025.

The Effect of Professional Commitment on Auditor Dysfunctional Behavior

Professional commitment is an attitude of loyalty to the profession, which encourages auditors to maintain ethics and avoid dysfunctional behavior (Tetelay et al., 2024). Attribution theory suggests that professional commitment, as an



internal factor, directs individual behavior. Auditors with high commitment tend to be more responsible and not engage in dysfunctional behavior (Rezkyanti, 2020; Pura, 2021).

H2: Professional commitment affects auditor dysfunctional behavior in 2025.

The Effect of Auditor Integrity on Dysfunctional Behavior

Integrity is the main quality on which public trust in auditors is based (Gaol, 2017). Based on attribution theory, integrity as an internal factor influences behavior, where low integrity increases the risk of dysfunctional behavior. Auditors with high integrity will comply with the code of ethics and maintain audit quality (Tiara et al., 2020; Paranoan et al., 2023).

H3: Auditor integrity affects auditor dysfunctional behavior in 2025.

RESEARCH METHOD

1. Type Of Research

This research uses a quantitative approach, quantitative research is a type of scientific research conducted systematically to study various aspects of the phenomenon as well as the causal relationship between them. The purpose of this study was to test and analyze the effect of independent variables (time budget pressure, professional commitment, and integrity) and the dependent variable (auditor dysfunctional behavior).

2. Population And Sample

Population is a generalization area that includes objects or subjects with certain qualities and characteristics that have been determined by researchers to study, so that conclusions can be drawn (Sugiyono, 2019). The population in this study were all auditors who worked at the inspectorate of Riau province Inspectorate of Riau province in 2025.

According to (Sugiyono, 2019) Samples or sampling are part of the number and characteristics of the population. In this study, researchers applied a saturated sample technique. According to (Sugiyono, 2019) Defining a saturated sample (census) is a technique for determining a sample in which each member of the population serves as a sample. so that the sample in this study is the entire population.

3. Data Collection Techniques

The data collection method that will be used in this research is a questionnaire, which consists of a series of written questions submitted to respondents. This questionnaire is adapted from instruments used in previous studies. The respondents were asked to respond to these questions using a Likert scale, which is a scale that offers 5 levels of answer preferences with the available choices

4. Operational Definition Of Variables

- a. Dysfunctional audit behavior, dysfunctional audit behavior is auditor behavior in the audit process that is not in accordance with the established audit program or deviates from established standards. (Riandanu, 2018)
- b. Time budget pressure, time budget pressure is a condition in which auditors are expected to achieve efficiency in accordance with a predetermined time budget or within very tight time constraints (Pikirang et al., 2017).



- c. Professional commitment, professional commitment is defined as the relative strength of identification and also individual involvement in a profession. (Hehanussa, 2018)
- d. Integrity, integrity is an unwavering consistency and firmness in upholding noble values and beliefs (Wulandari, 2018).

5. Data Analysis Technique

a. Descriptive Statistical Analysis

Used to describe data characteristics through mean, standard deviation, variance, maximum, and minimum values.

b. Data Quality Test

Includes validity test with Pearson correlation and reliability test using Cronbach's Alpha coefficient, with reliability standard $\alpha > 0.70$.

c. Classical Assumption Test

Conducted through normality test (Kolmogorov-Smirnov), multicollinearity test (Tolerance and VIF), and heteroscedasticity test (probability value).

d. Multiple Linear Regression Analysis

Used to test the effect of time budget pressure, professional commitment, and auditor integrity on auditor dysfunctional behavior.

e. Hypothesis Test

Includes a partial test (t test) to determine the effect of each independent variable, and the coefficient of determination (R^2) test to see the strength of the model relationship.

RESULTS AND DISCUSSION

A. Results

1. Classical Assumption Test

a. Normality Test

The normality test is used to determine whether the residual values in the regression model follow a normal distribution. To detect whether the residuals are normally distributed or not, statistical analysis is carried out.

Figure 1. One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual		
N		59
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.08093843
Most Extreme Differences	Absolute	.078
	Positive	.078
	Negative	-.057
Test Statistic		.078
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Data source: Processed SPSS 25



In the results of the Kolmogorov-Smirnov test above, it can be seen that the asymptotic significance value (2-tailed) for each variable is greater than 0.05, it can be concluded that the data is normally distributed.

b. Multicollinearity Test

The multicollinearity test can be seen from the tolerance value and its opposite variance inflation factor (VIF). These two measures show each independent variable whether it is explained by other independent variables. The cut off value that is commonly used to indicate the presence of multicollinearity is a Tolerance value > 0.1 or the same as the VIF value < 10 .

Figure 2. Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
Tekanan Anggaran Waktu	0,850	1,177
Komitmen Profesional	0,927	1,079
Integritas Auditor	0,820	1,219

Data source: Processed SPSS 25

From the existing data, it can be seen that all independent variables have a tolerance value > 0.1 and a VIF value < 10 . So it can be concluded that the data does not occur symptoms of multicollinearity.

c. Heteroscedasticity Test

Heteroscedasticity test can be done if each independent variable is not significantly correlated above the 0.05 confidence level with the residual value, then the regression does not occur heteroscedasticity.

Figure 3. Heteroscedasticity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.232	1.939		1.151	,255
	TEKANAN ANGGARAN WAKTU	-,012	,038	-,047	-,323	,748
	KOMITMEN PROFESIONAL	-,014	,042	-,045	-,322	,749
	INTEGRITAS AUDITOR	,002	,029	,011	,073	,942

a. Dependent Variable: ABS_RES

Data source: Processed SPSS 25



From the existing data, it can be said that all variables have a significant > 0.05. So it can be concluded that the data does not occur symptoms of heteroscedasticity.

d. Multiple Linear Regression Analysis Test

Figure 4. Multiple Linear Regression Analysis Test

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	
		B	Std. Error	Beta	t
1	(Constant)	12.742	2.942		4.330
	TEKANAN ANGGARAN WAKTU	.826	.058	.794	14.342
	KOMITMEN PROFESIONAL	-.144	.064	-.119	-2.247
	INTEGRITAS AUDITOR	-.163	.045	-.206	-3.654

a. Dependent Variable: PERILAKU DISFUNGSIONAL

$$Y = 12.742 + 0.826 X_1 - 0.144 X_2 - 0.163 X_3 + e$$

- α = Constant
 X_1 = Time budget pressure
 X_2 = Professional commitment
 X_3 = Auditor integrity

The results of multiple linear regression analysis show that the constant of 12.742 indicates that if the variable time budget pressure (X_1), professional commitment (X_2), and auditor integrity (X_3) is zero, then the value of auditor dysfunctional behavior (Y) is 12.742. The regression coefficient of time budget pressure (X_1) of 0.826 shows a positive effect on auditor dysfunctional behavior, meaning that the higher the time budget pressure, the higher the auditor's dysfunctional behavior. The professional commitment regression coefficient (X_2) of -0.144 shows a negative effect on auditor dysfunctional behavior, which means that the higher the professional commitment, the lower the auditor's dysfunctional behavior. The auditor integrity regression coefficient (X_3) of -0.163 also shows a negative effect, meaning that the higher the auditor's integrity, the lower the auditor's dysfunctional behavior.

2. Hypothesis Test

a. Partial Test (T)

The t statistical test is useful for testing the effect of each independent variable on the dependent variable. On the dependent variable. To determine whether there is an influence of each independent variable partially on the



dependent variable partially on the dependent variable can be seen at a significance level of 0.05 (Imam Ghazali, 2011).

Figure 5. Partial Test Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	12.742	2.942		4.330	.000
	TEKANAN ANGGARAN WAKTU	.826	.058	.794	14.342	.000
	KOMITMEN PROFESIONAL	-.144	.064	-.119	-2.247	.029
	INTEGRITAS AUDITOR	-.163	.045	-.206	-3.654	.001

a. Dependent Variable: PERILAKU DISFUNGSIONAL AUDITOR

Data source: Processed SPSS 25

1. Time budget pressure (X1) has a significant effect on auditor dysfunctional behavior, with a significance value of 0.000 (<0.05), so H1 is accepted.
2. Professional commitment (X2) has no significant effect on auditor dysfunctional behavior, with a significance value of 0.029 (<0.05), so H2 is accepted.
3. Auditor integrity (X3) has no significant effect on auditor dysfunctional behavior, with a significance value of 0.001 (<0.05), so H3 is accepted.

b. Test Coefficient of Determination (R²)

The coefficient of determination test is used to measure how much the ability of the model in explaining the variation in the independent variable

Figure 6. Coefficient of Determination

Model Summary^b

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.926 ^a	.857	.849		2.137

a. Predictors: (Constant), INTEGRITAS AUDITOR, KOMITMEN PROFESIONAL, TEKANAN ANGGARAN WAKTU

b. Dependent Variable: PERILAKU DISFUNGSIONAL AUDITOR

Data source: Processed SPSS 25

Based on the results of the coefficient of determination test in the table above, the R Square value is 0.849. This shows that the independent variables (Time



Budget Pressure, Professional Commitment, and Auditor Integrity) used in this study can explain the dependent variable (Auditor Dysfunctional Behavior) by 84.9%. While the remaining 15.1% is influenced by other variables that are not in this study.

B. Discussion

a. The Effect of Time Budget Pressure on Auditor Dysfunctional Behavior

Time budget pressure refers to the time limit given to auditors to complete an audit task. In situations where auditors are dysfunctional, tight time pressure is often offset by high levels of job difficulty. Based on the research results with the help of SPSS version 25, it can be concluded that time budget pressure affects the dysfunctional behavior of auditors. The significant value obtained from the results of the study is $t\text{-count} > t\text{ table}$, namely $14.342 > 2.004$, while the significance value is 0.000 and has a positive path analysis coefficient direction of 0.826. The higher the time budget pressure faced, the higher the likelihood that auditors will engage in dysfunctional behavior. This is caused by stress that arises due to the imbalance between the tasks to be completed and the time available. This pressure can affect the professional ethics of auditors, which is reflected in their attitudes, values, concerns, and behavior.

This is in accordance with the theory of attitude change, where external pressures can affect individual behavioral adjustments, and strengthens the results of research from Wulandari et al. (2022) and Tejo (2022). However, this result is not in line with Dewayanti et al. (2022) who found no significant effect.

b. The Effect of Professional Commitment on Auditor Dysfunctional Behavior

Professional commitment is the level of individual loyalty to their profession as perceived by that individual. Professional commitment underlies a person's professional attitude and orientation in carrying out their duties or work. The norms of professional rules and codes of ethics that function as a control mechanism will be able to determine the quality of a professional's work.

Based on the research results with the help of SPSS version 25, it can be concluded that professional commitment affects the dysfunctional behavior of auditors. The significant value obtained from the research results is $t\text{-count} > t\text{ table}$, namely $-2.247 > 2.004$, while the significance value is 0.029 and has a negative direction of the path analysis coefficient, namely -0.144. the higher the level of professional commitment possessed by the auditor, the lower the tendency of auditors to engage in dysfunctional behavior.

Auditors who have high professional commitment will be more careful in their actions, uphold honesty and responsibility, and strive to maintain the quality of audit results so that they remain objective and accountable. Auditors who have high dedication to their profession will be more likely to refuse to take deviant or unethical actions, because these actions are contrary to the values and professional identity that have been believed. This finding strengthens attribution theory which states that internal dispositions (in this case commitment) influence behavior. This result is consistent with Rezkyanti (2020) and Pura (2021), but contradicts the research of Tetelay et al. (2024).



c. The Effect of Auditor Integrity on Dysfunctional Behavior

Integrity requires being honest and transparent, courageous, wise, and responsible in carrying out the audit process. Based on the research results with the help of SPSS version 25, it can be concluded that auditor integrity affects auditor dysfunctional behavior. The significant value obtained from the research results is that it has a $t\text{-count} > t\text{ table value}$, namely $-3.654 > 2.004$, while the significance value is 0.001 and has a negative path analysis coefficient direction, namely -0.163. This means that the higher the level of integrity possessed by the auditor, the lower the auditor's tendency to engage in dysfunctional behavior.

Auditor dysfunctional behavior refers to actions that deviate from professional standards, such as neglecting audit procedures, manipulating audit evidence, preparing reports that are not objective, or non-compliance with professional ethics. Therefore, high integrity acts as an internal control within the auditor to prevent this behavior from occurring. the level of integrity possessed by auditors which includes honesty, consistency in attitude, and adherence to ethical principles does not directly affect the auditor's tendency to engage in dysfunctional behavior during the audit process. This is also in accordance with attribution theory which places integrity as an internal factor (dispositional attribution) that influences behavior. This finding is in line with the results of research from Paranoan et al. (2023) and Tiara et al. (2020), although different from Damayanti (2024).

CONCLUSION

1. Time budget pressure has a significant effect on the dysfunctional behavior of auditors at the Riau Province Inspectorate office.

Time budget pressure is defined as the circumstance in which auditors are assigned inflexible or impractical deadlines to complete their audit obligations. In such circumstances, auditors may feel pressured to expedite their work, which may result in deviations from standard audit procedures. For instance, auditors may neglect crucial procedures, omit audit steps, or even generate documentation that does not accurately reflect reality solely to meet deadlines. The extant research findings indicate that this pressure significantly increases the likelihood of dysfunctional behavior, which can reduce the quality and reliability of audit results (Djamil, 2023).

2. Professional commitment has a significant negative effect on the dysfunctional behavior of auditors at the Riau Province Inspectorate office (Djamil, 2023).

Professional commitment is defined as the degree to which an individual aligns with the values, norms, and responsibilities that are characteristic of the auditing profession. Auditors who exhibit a high degree of professional commitment are expected to uphold ethical standards and ensure the quality of their work. Furthermore, these professionals are expected to demonstrate a sense of responsibility towards the public interest. The findings of this study indicate a negative correlation between an auditor's level of professional commitment and the propensity to engage in dysfunctional behaviors. This commitment functions as an internal control mechanism that assists auditors in maintaining the integrity of their professional conduct, even in circumstances where they are confronted with work-related pressures.



3. Auditor integrity has a significant negative effect on auditor dysfunctional behavior at the Riau Province Inspectorate office.

Integrity is defined as a moral quality of auditors that reflects honesty, sincerity, and consistency in acting in accordance with ethical principles. Auditors who possess high integrity are less susceptible to engaging in unethical behavior, even in situations where external pressures or demands are present. In the context of this study, integrity was found to have a significant negative influence on dysfunctional behavior. This suggests that auditors with high integrity are less likely to engage in misconduct during the audit process. Integrity functions as a moral shield, thereby protecting auditors from compromising the quality and ethics of their profession (Djamil, 2023).

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