International Journal of Current Economics & Business Ventures, 5 (1) 2025, 141-154
International Journal of Current Economics & Business Ventures
https://scholarsnetwork.org/journal/index.php/ijeb

THE INFLUENCE OF TIME BUDGET PRESSURE, TASK COMPLEXITY, AUDITOR COMPETENCE, AND HEDONISTIC LIFESTYLE ON AUDITOR DYSFUNCTIONAL BEHAVIOR

Revandy Yohanes, Choirul Anwar, Tresno Eka Jaya

revandyyohaneshutabarat@gmail.com

State University of Jakarta

ABSTRACT

This study aims to analyze the influence of time budget pressure, task complexity, auditor competence, and hedonistic lifestyle on auditor dysfunctional behavior in Public Accounting Firms (KAP) in South Jakarta. Data collection was conducted through questionnaires using convenience sampling technique, resulting in 64 auditor respondents as the research sample. Data analysis used multiple regression model with SmartPLS 4.1 application. The results revealed that time budget pressure and hedonistic lifestyle have a significant positive effect on auditor dysfunctional behavior, while auditor competence shows a significant negative effect. Meanwhile, task complexity shows no effect on auditor dysfunctional behavior. Future research is expected to involve a larger number of respondents by avoiding data collection during the audit period, expanding the literature on hedonistic lifestyle in the auditing context through a more in-depth analysis and exploration of broader topics, and utilizing additional data collection methods to minimize respondent bias.

Keywords: auditor dysfunctional behavior, time budget pressure, task complexity, auditor competency, hedonistic lifestyle.

BACKGROUND

The auditing profession plays a crucial role in ensuring that a company's financial statements are prepared in accordance with Financial Accounting Standards (SAK) (Tejo & Sofian, 2022). In carrying out their duties, auditors in Indonesia adhere to auditing standards established by the Indonesian Institute of Certified Public Accountants (IAPI), which adopt the International Standards on Auditing (ISA). Specifically, SA200 regulates the responsibilities and overall objectives of independent auditors in conducting financial statement audits (Suci et al., 2020).

However, in practice, the phenomenon of reduced audit quality often occurs, indicating dysfunctional auditor behavior (Tejo & Sofian, 2022). This behavior includes actions that deviate from auditing standards and can lead to a decline in audit report quality (Wahyuni & Sofyan, 2022). An auditor can be considered to have engaged in dysfunctional behavior if they fail to comply with SA200, which governs audit execution standards (Suci et al., 2020). One common form of dysfunctional behavior is the premature termination of audit procedures (premature sign-off audit) (Andriani & Cheisviyanny, 2022).

Several real-world cases highlight the serious consequences of dysfunctional auditor behavior, particularly premature sign-off audits. For example, the case of PT Garuda Indonesia in 2018, audited by KAP Tanubrata, Sutantno Fahmi, Bambang & Rekan, involved errors in revenue recognition that led to an overstatement of profits. As a result, the auditors' licenses were suspended for 12 months by the Financial Profession Development Center (PPPK) (Pratiwi, 2019; Hidayati, 2019). A similar case occurred with PT Asuransi Adisarana Wanaartha from 2014 to 2019, audited by KAP Kosasih, Nurdiyaman, Mulyadi Tjahjo & Rekan, where auditors failed to detect financial statement manipulation, leading to the revocation of their registration certificates by the Financial Services Authority (OJK, 2023).

Previous research has identified several factors that may influence dysfunctional auditor behavior. Time budget pressure, as an external factor, has yielded mixed results across studies. Some researchers have found a positive relationship between time budget pressure and dysfunctional auditor behavior. Tejo & Sofian (2022) explain that high pressure to complete audit procedures within a set timeframe can lead auditors to engage in dysfunctional behaviors, such as underreporting time or gathering insufficient evidence. Their findings align with those of Rahmawati & Halmawati (2020); Rismaadriani et al. (2021); and Suci et al. (2020), which show that time budget pressure positively affects dysfunctional auditor behavior. However, other studies, such as those by R. Sari & Januarti (2024) and Limba et al. (2022), found no significant influence.

Task complexity has also produced varying results. Studies by Dewayanti (2022); Rohman (2018); and Dewi et al. (2021) indicate that task complexity positively influences dysfunctional behavior. Dewayanti (2022) explains that higher task complexity increases the difficulties auditors face in completing their work, which can ultimately affect their performance and encourage dysfunctional behavior. Conversely, Wibowo (2015) found no such influence, arguing that auditors have a strong understanding of their tasks and how to complete them, with audit assignments adjusted to client conditions.

From an internal perspective, auditor competence has been proven to negatively influence dysfunctional behavior. Martini & Pertama (2019) reveal that highly competent auditors are less likely to engage in dysfunctional behavior. This aligns with Pura's (2021) findings, which explain that competent auditors tend to avoid dysfunctional behavior in carrying out audit tasks.

As society evolves, hedonistic lifestyle as an internal factor has also gained attention as a variable that may influence auditor behavior. Research by Widyawati et al. (2024) suggests that hedonism positively affects auditor performance. Auditors who frequently conduct audits across various companies with diverse organizational scopes may be inspired by others' lifestyles, indirectly motivating them to improve their performance to achieve a similar lifestyle.

Given the contradictory findings in previous research regarding the influence of time budget pressure and task complexity, as well as the limited studies on auditor competence and hedonistic lifestyle, this study aims to analyze the impact of these four variables on dysfunctional auditor behavior, focusing on auditors working in Public Accounting Firms (KAP) in South Jakarta.

THEORETICAL REVIEW

Attribution Theory

According to Lubis (2010) in Rahmawati & Halmawati (2020), attribution theory explains the process of how individuals interpret the causes, events, or reasons behind their behavior. Attribution theory, developed by Fritz Heider, classifies attributions into two categories: dispositional attribution, which refers to the judgment that an event occurs due to an individual's internal influences, and situational attribution, which refers to the judgment that an event occurs due to external influences or factors beyond an individual's control, such as the environment (Tejo & Sofian, 2022). According to Robbins (1996) in Widiastuti & Laksito (2014), three factors determine internal and external behavior: distinctiveness, consensus, and consistency.

Dysfunctional Auditor Behavior

According to Wahyuni & Sofyan (2022), dysfunctional audit behavior refers to actions that justify deviations in audit assignments, leading to a decline in the quality of audit reports, either directly or indirectly. Sanjaya & Suputra (2019) identify forms of dysfunctional audit behavior, including abruptly halting audit procedures, replacing or modifying audit stages, and reporting shorter completion times than actually required. Dysfunctional auditor behavior can be measured using indicators applied by researchers Andriani & Cheisviyanny (2022), namely premature sign-off, underreporting of time, and altering/replacement of audit procedure.

Time Budget Pressure

According to DeZoort (1997) in Fitriyah & Dewi (2018), time budget pressure refers to a situation where auditors are required to efficiently manage a predetermined time budget under strict and rigid time constraints. This pressure can affect auditors' performance in completing their tasks and potentially lead to a decline in audit quality (Andriani & Cheisviyanny, 2022). Time budget pressure can be measured using indicators applied by researchers Zaputra & Marlina (2022), including: the auditor's understanding of the time budget, the auditor's responsibility regarding the time budget, performance evaluation by supervisors, and the frequency of time budget revisions.

Task Complexity

According to Anugerah & Akbar (2014), task complexity is defined as an individual's perception of audit task difficulty caused by limited capabilities, memory constraints, and challenges in integrating encountered problems. This is reinforced by Yustrianthe (2012) in Pektra & Kurnia (2015), who states that task complexity refers to a condition where the quantity and variety of tasks make them difficult and confusing to complete, compounded by limitations in skills or expertise. Task complexity can be measured using indicators employed by researcher Dewayanti (2022), namely task difficulty and task structure.

Auditor Competence

According to Christiawan (2002) in Nurbaiti & Prakasa (2022), auditor competence encompasses relevant education and experience in the fields of auditing and accounting. Furthermore, this competence also includes the auditor's ability to apply their knowledge and experience, enabling them to conduct audits meticulously, thoroughly, intuitively, and objectively (N. Sari & Sudana, 2013). Auditor competence can be measured using indicators employed by researchers Wulandari et al. (2019), namely knowledge and experience.

International Journal of Current Economics & Business Ventures, 5 (1) 2025, 141-154
International Journal of Current Economics & Business Ventures
https://scholarsnetwork.org/journal/index.php/ijeb

Hedonistic Lifestyle

According to Kirgiz (2014) in Hendriansyah et al. (2023), a hedonistic lifestyle represents part of human secondary needs that may change over time or according to an individual's desire to alter their way of living. The term hedonism originates from the Greek word "hedone," meaning pleasure. In the Indonesian Dictionary (KBBI), hedonism is defined as a worldview that considers material pleasure and enjoyment as life's primary purpose. A hedonistic lifestyle can be measured using indicators employed by researcher Ananda (2021), namely activities, interests, and opinions.

METHOD

This study was conducted among auditors working at Public Accounting Firms (KAP) in South Jakarta, with a population of 73 active KAPs and 399 registered Public Accountants (AP) based on 2024 PPPK data, using a survey method with primary data collection through questionnaires distributed directly via convenience sampling technique. The respondent criteria followed Martini & Pertama's (2019) research parameters, requiring auditors to have minimum one year of experience, fieldwork background, and completion of at least one client assignment, while adhering to correlational research standards that determined a minimum sample size of 30 auditors (Alwi, 2012), with all collected data subsequently analyzed using SmartPLS 4.1 software to examine relationships between research variables.

RESULT

Outer Model Testing

The evaluation of the outer model refers to the analysis of relationships between each indicator block and its corresponding latent variable. This assessment aims to examine the validity and reliability of the research model (Imam, 2014). In this study, the outer model testing consists of the following components:

Validity Testing

The validity test results of this study confirm that all questionnaire items are valid, as evidenced by outer loadings for all items across variables exceeding 0.6 (ranging from 0.659 to 0.866). Additionally, all variables meet the Average Variance Extracted (AVE) validity criterion with values above 0.5: Dysfunctional Auditor Behavior (DAB): 0.610; Time Budget Pressure

(TBP): 0.616; Task Complexity (TC): 0.587; Auditor Competence (AC): 0.644; and Hedonistic Lifestyle (HL): 0.616. These results demonstrate satisfactory convergent validity, confirming that all measurement instruments are valid and appropriate for further analysis.

Realibility Testing

Table 1. Realibilty Test Result

Variable	Cronbach's Alpha	Composite Reliability	Remarks
Dysfunctional Auditor Behavior (DAB)	0,942	0,949	Reliable
Time Budget Pressure (TBP)	0,935	0,941	Reliable
Task Complexity (TC)	0,879	0,894	Reliable
Auditor Competence (AC)	0,945	0,952	Reliable
Hedonistic Lifestyle (HL)	0,965	0,968	Reliable

Source: SmartPLS 4.1 Output, Processed by researcher, 2025

The reliability test results demonstrate that both Cronbach's alpha and composite reliability values for all variables exceed 0.7, indicating that the research data maintains strong consistency and meets satisfactory reliability standards.

Inner Model Testing

Inner model testing refers to the structural model evaluation that analyzes theoretical relationships between latent constructs (Imam, 2014). This study measured the structural model through examination of R^2 coefficients and f^2 effect sizes, detailed in the subsequent table.

Table 2. R-Square (R^2) dan Effect Size (F^2) Test Result

Variable	F^2	R^2	Remarks
DAB		0,492	Weak
TBP → DAB	0,179		Medium
TC → DAB	0,051		Weak
AC → DAB	0,358		Large
HL → DAB	0,292		Medium

Source: SmartPLS 4.1 Output, Processed by researcher, 2025

Based on the results of the test above, the R^2 value is 0.492 or 49.2%, indicating that the variation in the dysfunctional auditor behavior variable can be explained by time budget pressure, task complexity, auditor competence, and hedonistic lifestyle by 49.2%. This value is categorized as weak.

For the F^2 value, the effect of time budget pressure on dysfunctional auditor behavior is 0.179, which is categorized as medium. The effect of task complexity on dysfunctional auditor behavior is 0.051, which is categorized as weak. Meanwhile, auditor competence has an effect of 0.358, which is categorized as large, and the hedonistic lifestyle has an effect of 0.292, which is categorized as medium.

Hypotehesis Testing

In testing the research hypothesis, the researcher uses the bootstrapping technique. This technique is used to evaluate whether the hypothesis in the study can be accepted or not. In bootstrapping, there is a P-value that is used to determine the significance of the path coefficients between variables. Additionally, there are path coefficient values, which show the extent to which one variable affects another variable.

Table 3. Hypothesis Test Result

Hypothesis		**Path**	**P-Values**	**Remarks**
H1	TBP → DAB	0,307	0,012	Accepted
H2	TC → DAB	0,159	0,231	Rejected
H3	AC → DAB	-0,420	0,000	Accepted
H4	HL → DAB	0,390	0,000	Accepted

Sumber: SmartPLS 4.1 Output, Processed by researcher, 2025

Based on the table, the results of the first hypothesis test (H1) show a P-value of 0.012, which meets the criteria as it is less than 0.05. Additionally, the path coefficient value for H1 is 0.307 or 30.7%, indicating a positive effect. Therefore, the first hypothesis is accepted, meaning that time budget pressure has a positive and significant effect on dysfunctional auditor behavior.

For the second hypothesis (H2), the P-value is 0.231, which exceeds the threshold of 0.05, so it does not meet the significance criteria. The path coefficient value of 0.159 or 15.9% indicates a positive effect, but since it is not significant, the second hypothesis is rejected, meaning that task complexity does not affect dysfunctional auditor behavior.

For the third hypothesis (H3), the P-value is 0.000, which meets the criteria as it is less than 0.05. The path coefficient value of -0.420 or -42.0% indicates a negative effect. Therefore, the third hypothesis is accepted, meaning that auditor competence has a negative and significant effect on dysfunctional auditor behavior.

Meanwhile, the fourth hypothesis (H4) has a P-value of 0.000, which also meets the significance criteria. The path coefficient value of 0.390 or 39.0% indicates a positive effect. Therefore, the fourth hypothesis is accepted, meaning that a hedonistic lifestyle has a positive and significant effect on dysfunctional auditor behavior.

DISCUSSION

The Effect of Time Budget Pressure on Dysfunctional Auditor Behavior

This study proves that time budget pressure has a significant positive effect on dysfunctional auditor behavior. These findings indicate that the more intense the time budget pressure faced by auditors, the higher their tendency to engage in deviant behavior during the audit process. This result is consistent with previous studies by Tejo & Sofian (2022); Rahmawati & Halmawati (2020); Rismaadriani et al. (2021); and Suci et al. (2020), which collectively confirm the positive relationship between time budget pressure and dysfunctional behavior in the context of auditing.

A deeper analysis reveals that although auditors have a good understanding of time budget planning and their responsibilities, they tend to view the time budget as a significant constraint in carrying out audit procedures. Auditors demonstrate a high awareness of the importance of performing audit procedures within the allocated time, but the tight time pressure often creates dilemmas that can compromise audit quality. Performance evaluation factors also play an important role, where the use of time budgets as an indicator of efficiency and a criterion for performance evaluation creates additional pressure for auditors. The limited flexibility in managing audit time and the occurrence of budget revisions that speed up the completion of audits further intensify the pressure felt. These findings align with external attribution theory, where dysfunctional auditor behavior arises as a response to situational pressures such as time budget pressure.

The Effect of Task Complexity on Dysfunctional Auditor Behavior

This study finds that task complexity does not affect dysfunctional auditor behavior, indicating that the level of difficulty in audit tasks does not influence the tendency of auditors to engage in dysfunctional actions. This finding aligns with the research by Wibowo (2015), which revealed that auditors have a clear understanding of the tasks they need to perform and how to carry them out. This suggests that auditors possess sufficient knowledge and skills to handle the complexity of tasks during the audit process.

The lack of influence of task complexity on dysfunctional behavior can be explained through a deeper analysis of the main aspects in this study. In terms of task difficulty, the data shows that auditors have a good understanding of the tasks they are working on. Although some respondents indicated uncertainty about the reasons for performing certain tasks, in general, they showed a high level of confidence in their ability to complete the tasks. Regarding task structure, although some auditors experienced confusion related to tasks involving business functions, the majority still had a good understanding of how and when to perform specific tasks within the audit process. This finding is not consistent with external attribution theory, which assumes that task complexity, as a situational factor, should influence auditor behavior.

The Effect of Auditor Competence on Dysfunctional Auditor Behavior

The results of this study are consistent with previous research by Pura (2021) and Martini & Pertama (2019), which revealed a significant negative effect between auditor competence and dysfunctional behavior. Pura (2021) explained in his study that auditors with a high level of competence tend to avoid dysfunctional acts in audit activities, as their knowledge and skills enable them to conduct audits properly without needing to deviate from procedures.

A deeper analysis of various dimensions of auditor competence in this study revealed that auditors have a very good understanding of auditing standards and principles, including Financial Accounting Standards and Professional Accountant Public Standards. The aspects of education and training also showed positive results, where auditors acknowledged the importance of formal education and specialized training in improving audit quality. In terms of experience, the length of practice as an auditor and the number of clients audited were seen as significantly contributing to the ability to identify and address audit issues. All these aspects collectively contribute to the low tendency of auditors to engage in dysfunctional behavior. These findings align with attribution theory, where auditor competence can be attributed as an internal factor because it reflects high consistency, as demonstrated by the continuous development of competence.

The Effect of Hedonistic Lifestyle on Dysfunctional Auditor Behavior

The hypothesis testing results show that a hedonistic lifestyle has a positive and significant effect on dysfunctional auditor behavior. These findings indicate that the higher the level of a auditor's hedonistic lifestyle, the greater their tendency to engage in dysfunctional behavior during the audit. A lifestyle focused on personal pleasure and enjoyment can shift the auditor's professional priorities, encouraging them to take shortcuts in audit procedures to achieve personal goals.

A deeper analysis reveals that auditors with a high tendency toward hedonism have a strong preference for spending their leisure time on social activities and enjoyable experiences, sometimes at the expense of professional development activities. While the interest in luxury goods is relatively moderate, some auditors show a desire to fulfill a consumptive lifestyle, which can create financial pressures. In terms of worldview, many auditors believe that success is synonymous with enjoyable experiences and the achievement of personal pleasure. This value orientation has the potential to influence professional decision-making, where they may prioritize convenience over adherence to audit standards. These findings can be explained through attribution theory, where a hedonistic lifestyle is an internal factor influencing dysfunctional auditor behavior.

CONCLUSSION

Based on the results of the tests conducted by the researcher, the following conclusions were drawn :

1) Time budget pressure has a significant positive effect on dysfunctional auditor behavior.
2) Task complexity does not have an effect on dysfunctional auditor behavior.
3) Auditor competence has a significant negative effect on dysfunctional auditor behavior.
4) A hedonistic lifestyle has a significant positive effect on dysfunctional auditor behavior.

International Journal of Current Economics & Business Ventures, 5 (1) 2025, 141-154
International Journal of Current Economics & Business Ventures
https://scholarsnetwork.org/journal/index.php/ijeb

BIBLIOGRAPHY

Alwi, I. (2012). *Kriterian Empirik Dalam Menentukan Ukuran Sampel Pada Pengujian Hipotesis Statistika Dan Analisis Butir*. https://doi.org/http://dx.doi.org/10.30998/formatif.v2i2.95

Ananda, R., Ratnaningtyas, A., & Prihandini, G. R. (2021). *Pengaruh Gaya Hidup Hedonis Terhadap Impulsive Buying Pada Mahasiswi Pengguna E-Commerce Shopee*.

Andriani, D., & Cheisviyanny, C. (2022). Pengaruh Tone at the Top dan Locus of Control terhadap Perilaku Disfungsional Audit: Studi Eksperimental pada Mahasiswa S1 Akuntansi Universitas Negeri Padang. In *Jurnal Eksplorasi Akuntansi (JEA)* (Vol. 4, Issue 4). Online. http://jea.ppj.unp.ac.id/index.php/jea/index

Anugerah, R., & Akbar, S. (2014). *Pengaruh Kompetensi, Kompleksitas Tugas Dan Skeptisme Profesional Terhadap Kualitas Audit*. https://ja.ejournal.unri.ac.id/index.php/JA/article/view/2171

Dewayanti, D., Dewi, N., & Rustiarini, N. (2022). Pengaruh Kepemimpinan Autentik, Nilai Etika Perusahaan, Tekanan Anggaran Waktu Dan Kompleksitas Tugas Terhadap Perilaku Disfungsional Auditor Pada Kantor Akuntan Publik Di Provinsi Bali. *Jurnal Kharisma*, *4*, 363–375. https://e-journal.unmas.ac.id/index.php/kharisma/article/view/4580

Dewi, N., Rustiarini, N., & Dewi, N. (2021). *Pengaruh Kompleksitas Tugas, Time Budget Pressure Dan Gaya Kepemimpinan Terhadap Perilaku Disfungsional Audit*. https://e-journal.unmas.ac.id/index.php/karma/article/view/1641

Fitrani, H., & Hariadi, B. (2024). *Faktor-Faktor Yang Mempengaruhi Kualitas Audit (Studi Pada Kantor Akuntan Publik Di DKI Jakarta)*. https://repository.ub.ac.id/id/eprint/174101/

Fitriyah, N., & Dewi, P. P. (2018). *Time Pressure, Moralitas Dan Prosedur Audit*. *3*(2). http://journal.undiknas.ac.id/index.php/akuntansi/133

Furoidah, A., Supardi, & Setiyono, W. (2024). *Pengaruh Gaya Hidup Hedonisme, Financial Teknologi Dan Locus Of Control Terhadap Perilaku Keuangan Anak Muda*. https://doi.org/https://doi.org/10.31539/costing.v7i4.10643

Hendriansyah, M., Ramadhan, R., & Binangkit, I. (2023). *Pengaruh Literasi Keuangan Dan Lifestyle Hedonisme Terhadap Perilaku Keuangan Masa Depan Karyawan Swasta PT Lutvindo Wijaya Perkasa* (Vol. 3). https://ejurnal.umri.ac.id/index.php/sneba/article/view/5590

Hidayati, N. (2019, June 29). Ditemukan Pelanggaran pada Audit Laporan Keuangan Garuda, Izin AP Kasner Sirumapea Dibekukan. *Pusat Pembinaan Profesi Keuangan*.

Imam, G. (2014). *Structural Equation Modeling Metode Alternatif Dengan Partial Least Squares (PLS)* (4th ed.). Universitas Diponegoro.

Kartana, I. (2021). Pengaruh Locus Of Control Dan Kompleksitas Tugas Dengan Sifat Machiavellian Sebagai Pemoderasi Terhadap Perilaku Disfungsional Audit Di Kap Kota Denpasar. *Jurnal Akuntansi Dan Teknologi Informasi*, *14*, 30–43. https://doi.org/10.24123/jati.v14i3

Limba, F., Atarwaman, R., & Hetharie, C. (2022). Pengaruh Kompleksitas Tugas, Komitmen Profesional dan Tekanan Perilaku Disfungsional Auditor (Studi Empiris di Kantor BPKP Perwakilan Provinsi Maluku). *Jurnal Manajemen, Akuntansi Dan Ekonomi*, *1*, 52–61. https://jurnal.erapublikasi.id/index.php/JMAE/index

Made Rismaadriani, N., Made Sunarsih, N., & Ayu Budhananda Munidewi, I. (2021). *Pengaruh Time Budget Pressure, Locus Of Control, Kinerja Auditor Dan Komitmen Organisasi Terhadap Perilaku Disfungsional Audit*. *3*(1).

Martini, N., & Pertama, I. (2019). Perilaku Disfungsional Auditor: Dampak Kompetensi Auditor, Sifat Machiavellian, Tekanan Waktu dan Tekanan Ketaatan (Studi Kasus KAP di Bali). *Bisnis Dan Akuntansi)*, *18*(1), 66–74. https://doi.org/10.22225/we.18.1.987.1-16

Nurbaiti, A., & Prakasa, E. (2022). Analisis Pengaruh Indepedensi, Task Complexity, dan Kompetensi Auditor Terhadap Kualitas Audit. *Owner*, *6*(4), 3604–3615. https://doi.org/10.33395/owner.v6i4.1041

Pektra, S., & Kurnia, R. (2015). Pengaruh Gender, Kompleksitas Tugas, Tekanan Ketaatan, Pengalaman Auditor Terhadap Audit Judgement. *Ultima Accounting*, *1*, 1–20. https://doi.org/https://doi.org/10.31937/akuntansi.v7i1.79

Pratiwi, H. (2019, April 30). Kronologi Kisruh Laporan Keuangan Garuda Indonesia. *Www.Cnnindonesia.Com*.

Primasatya, R., Puspitasari, M., Hasudungan, R., & Laila, E. (2019). *Faktor-Faktor Yang Memengaruhi Efektivitas Audit Internal Inspektorat Se-Karesidenan B*.

Pura, R. (2021). Pengaruh Kompetensi Auditor, Komitmen Profesional Dan Etika Profesi Terhadap Perilaku Disfungsional Auditor. *Jurnal Akuntansi Berkelanjutan Indonesia*, *4*(2). http://openjournal.unpam.ac.id/index.php/JABI

Rahmawati, P., & Halmawati, H. (2020). Pengaruh Locus Of Control dan Tekanan Anggaran Waktu terhadap Perilaku Disfungsional Auditor: Studi Empiris pada Kantor Akuntan Publik di Kota Padang. *Wahana Riset Akuntansi*, *8*(1), 35. https://doi.org/10.24036/wra.v8i1.109102

Rismaadriani, N., Sunarsih, N., & Munidewi, I. (2021). *Pengaruh Time Budget Pressure, Locus Of Control, Kinerja Auditor Dan Komitmen Organisasi Terhadap Perilaku Disfungsional Audit*. *3*(1). https://e-journal.unmas.ac.id/index.php/kharisma/article/view/1695

Rohman, A. (2018). *Pengaruh Kompleksitas Tugas, Tekanan Anggaran Waktu, Dan Indepensensi Auditor Terhadap Perilaku Disfunsgional Auditor Dan Implikasinya Pada Kualitas Audit*. https://doi.org/https://dx.doi.org/10.35448/jratirtayasa.v3i2.5500

Sanjaya, I., & Suputra, I. (2019). Peran Karakteristik Personal Auditor Memoderasi Pengaruh Time Budget Presure Terhadap Perilaku Disfungsional Auditor. *E-Jurnal Akuntansi*, *29*(2), 869. https://doi.org/10.24843/eja.2019.v29.i02.p28

Sari, N., & Sudana, I. (2013). Pengaruh Kompetensi Dan Independensi Auditor Pada Kualitas Proses Audit. *E-Jurnal Akuntansi Universitas Udayana*, 136–148.

Sari, R., & Januarti, I. (2024). Determinants of Dysfunctional Audit Behavior: Internal and External Factors. In *Jurnal Akuntansi dan Perpajakan* (Vol. 10, Issue 1). http://jurnal.unmer.ac.id/index.php/ap

Suci, R., Agustiawan, & Afrilla, S. (2020). Analisis Pengaruh Time Budget Pressure dan Locus of Control Terhadap Perilaku Disfungsional Audior. In *Jurnal Akuntansi & Ekonomika* (Vol. 10, Issue 1). http://ejurnal.umri.ac.id/index.php/jae

Tejo, Y. B., & Sofian, S. (2022). Pengaruh Time Budget Pressure, Locus Of Control, Dan Komitmen Profesional Terhadap Perilaku Disfungsional Audit. *Jurnal Ilmiah Mahasiswa Akuntansi*, *11*(2), 87–95. https://doi.org/10.33508/jima.v11i2.4547

Wahyuni, S., & Sofyan, D. (2022). *Teori Serta Implemenasi Dalam Komitmen Anggaran Waktu*. CV. Pena Persada.

Wibowo, M. (2015). Pengaruh Locus Of Control, Komitmen Organisasi, Kinerja,Turnoverintention, Tekanan Anggaran Waktu, Gaya Kepemimpinan dan Kompleksitas Tugas Terhadap Perilakudisfungsional Auditor. *Jurnal Akuntansi Bisnis*, *XIV*, 92–110. https://doi.org/10.24167/jab.v14i27.963

Widiastuti, R., & Laksito, H. (2014). Faktor-Faktor Yang Mempengaruhi Kepatuhan Pajak Bumi dan Bangunan (P-2) (Studi pada WPOP di Kabupaten Klaten). *DIPONEGORO JOURNAL OF ACCOUNTING*, *3*(2). http://ejournal-s1.undip.ac.id/index.php/accounting

Widyawati, P., Diatmika, P., & Werastuti, D. (2024). Pengaruh Sifat Machiavellian Dan Hedonisme Pada Kinerja Auditor Dengan Keyakinan Hukum Karma Phala Sebagai Variabel Moderasi. In *Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha* (Vol. 15). https://ejournal.undiksha.ac.id/index.php/S1ak/article/view/58810/28681

Wulandari, Astuti, D., & Harimurti, F. (2019). *Pengaruh Due Professional Care, Time Budget Pressure, Kompetensi, Motivasi, Dan Independensi Terhadap Kualitas Audit (Survei Pada Kantor Akuntan Publik Di Kota Surakarta Dan Yogyakarta)*. https://doi.org/https://doi.org/10.33061/jasti.v15i2.3677

Wulandari, N., Merawati, L., & Yuliastuti, I. (2022). Pengaruh Independensi Audit, Profesionalisme, Etika Profesi Auditor, Tekanan Anggaran Waktu Dan Stres Kerja

Terhadap Disfungsional Audit Pada Kantor Akuntan Publik Di Bali. *Jurnal Kharisma*, *4*, 227–235. https://e-journal.unmas.ac.id/index.php/kharisma/article/view/5480

Zaputra, A., & Marlina. (2022). Pengaruh Independensi, Time Budget Pressure Terhadap Kualitas Audit. *Jurnal Riset Akuntansi Dan Perbankan*, *16*, 609–627. http://202.93.229.169/index.php/jrap/article/view/466