



## Systematic literature review (SLR): “Dysfunctional audit behavior Determinants on Auditors Working at Public Accounting Firm in Indonesia”

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### ABSTRACT

This study aims to determine the main factors that influence dysfunctional audit behavior. The method used in this study is the literature review (SLR) method. The survey was conducted on previous studies whose research objects were Auditors at Public Accounting Firms in Indonesia. The research data was obtained from journals in Google Scholar on the website <https://google.scholar/> in 2018-2022. The main findings of this study found that the most influential factors (determinants) in dysfunctional audit behavior were dysfunctional audit behavior, namely time budget pressure, locus of control, task complexity and rotation intention, auditor performance, and personal character. Auditor performance, Machiavellian, moral competence (Akhlak Al Karimah), Spiritual Intelligence, Stress at work, Furthermore, future research must also consider the need to explore, reflect and ask questions more critically, not from the foregone side. For example, ask again how Public Accounting Firm leaders conduct performance assessments to reduce dysfunctional auditor behavior.

**Keywords:** Audit Dysfunctional, Systematic literature, Public Accounting

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## INTRODUCTION

Auditors are accountants who can provide their services with the permission of the Minister of Finance of the Republic of Indonesia (Sung dkk., 2021). The provisions that contain public accountants in Indonesia are contained in Law no. 5 of 2011 and the regulation of the minister of finance no. 17/PMK.01/2008 concerning Public Accountant Services (Kalluri & LeBleu, 2020). The need for public accounting services is increasing at this time along with the number of companies in Indonesia that are

starting to develop. In this case, the services of a public accountant are needed to ensure that the financial statements presented by management are free from material inaccuracies. According to (Winanda & Wirasedana, 2017), Public accountants as a third party between management and third parties, so financial statements that have been audited by public accountants are considered financial statements that have been independently tested (Zhao dkk., 2019). An auditor in carrying out his duties is required to carry out his duties professionally to produce quality control reports to provide adequate trust to users. One of the professional attitudes of public accountants can be realized by avoiding deviant behavior in audits (Septiani and Sukartha, 2017). But in reality, cases of violations of the code of ethics and irregularities in audits are still common. (Dewi et al., 2021)

Hidayati, N. (2019) stated that Sutanto, Fahmi, Bambang & Partners who are members of the international audit organization BDO have received sanctions from the Ministry of Finance through the Center for Financial Professional Development for conducting state-related audits of the 2018 Annual Budget by PT Garuda Indonesia Tbk. for violations of Auditing Standards (SA) - Standards of Professional Accountants (SPAP) SA 315, SA 500 and SA 560 by KAP auditors that affect the opinion of the company auditors on the revised report (EL I) (Xue dkk., 2019). ISA 315 is an auditing standard that is concerned with identifying and assessing the risks of material misstatement through an understanding of the entity and its environment, while ISA 500 is concerned with the use of audit evidence and ISA 560 governs how auditors consider post-audit events. Garuda's annual financial report was rejected after Garuda Indonesia recognized revenue related to cooperation with PT Mahata Aero Teknologi for the payment that Garuda would receive after signing the agreement. impact on Garuda's profit and loss ratio. Furthermore, SA 700 governs the formulation of opinions and presentation of reports on financial statements. Furthermore, the KAP concerned has not implemented an optimal quality control system related to consultation with third parties. thus violating Article 69 of Law no. 8 of 1995 concerning the Capital Market, which stipulates that financial reports submitted to capital market authorities must be prepared according to generally accepted accounting principles, OJK Regulation Number 13/POJK.03/2017 concerning Information and Public Use. public accounting firm in financial services activities.

A similar phenomenon also occurred in KAP Purwantono, Suherman & Surja, a partner of Ernest & Young's Public Accounting Firm (EY) in the US, on Thursday, February 9, 2017, has agreed to pay a fine of USD 1 million (approximately Rp. 13.3 billion) to the regulator US. The US Public Company Accounting Oversight Board (PCAOB) found that Purwantono, Suherman & Surja KAP failed to carry out its duties and functions in auditing the financial statements of their clients (Xue dkk., 2019). The telecommunication company's 2011 audit report regarding the rental case of more than 4 thousand cellular tower units did not obtain sufficient audit evidence but dared to give an unqualified opinion. The PCAOB also said that before the 2012 audit of the auditor's report, Ernest & Young's (EY) affiliate in Indonesia had created a lot of "inappropriate"

new audit work. hinder the audit process. In addition to imposing a \$1 million fine, the PCAOB also fined two partner auditors Ernest & Young (EY) involved in the 2011 audit. (Ramadhan, 2020)

The above case reveals events related to manipulation cases involving the accounting profession. This shows that some auditors have not been able to carry out audit tasks according to the professional standards of public accountants. Some of the factors that support the dysfunctional behavior of auditors are internal factors (auditor's characteristics) and external factors (situational factors at the time of the audit). Auditors make deviations in the audit that violate the code of ethics of public accountants which can reduce audit quality. The form of the behavior of reducing audit quality is deviant behavior in the audit. (Sunarsih & Munidewi, 2021).

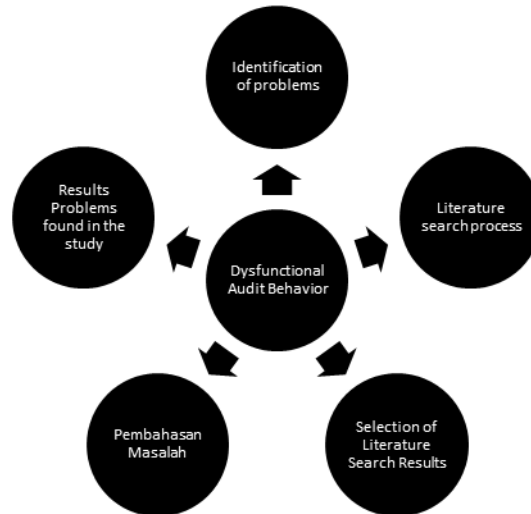
The case above reveals events related to cases of manipulation of the accounting profession. This shows that some auditors are considered not able to carry out their duties properly based on accounting professional standards. The auditor violates the code of ethics by making deviations that can reduce the quality of the audit. (Drs. Sugiarto, SE & Intan Imam Sutanto, SE, 2021) argued that dysfunctional auditor behavior is the main problem faced by KAP. Dysfunctional behavior can reduce the confidence of audit service users in predicting future financial conditions. Behavior is influenced by various internal factors or individual behavior and external factors are influenced by the environment. Internal factors or individual behavior that causes dysfunctional auditor behavior are the locus of control and audit performance.

From the description above and inconsistent research results, this research is interesting to be re-examined first, in the auditor profession because dysfunctional behavior problems will occur continuously. (Paino et al., 2012). Second, the quality of audit results will decrease if dysfunctional audit behavior is not suppressed. Therefore, research related to the factors that influence the dysfunctional behavior of the audit is important to do so that the auditor can improve his performance, to improve the quality of a good audit (Yang dkk., 2019). For this reason, researchers are motivated to conduct research under the title "Determinants of Audit Dysfunctional Behavior in Auditors Working at Public Accounting Firms in Indonesia".

## **Research Method**

### *Thought Map*

The mind map is a method to maximize researchers to find out the content of existing thinking. This SLR thought the map was compiled from the results of the literature selection in the google scholar journal database (on the website <https://scholar.google/>) with the search keywords "dysfunctional audit behavior" as shown in the figure 1.



**Figure 1. Thought Map**

The SLR stages in this study follow the stages of research conducted by (Mardiyanto & Mardiyanto, 2022) which consists of problem identification, bibliographic search, selection of bibliographic search results, and analysis of bibliographic search results.

#### 1. Identification of problems

At the problem identification stage, the researcher determines the goals and results to be achieved in the research using the SLR method. This study aims to determine the determinants (main determinants) of dysfunctional auditor behavior (Dysfunctional Auditor Behavior) in KAP auditors in Indonesia. To achieve the research objectives, the researcher formulated four research questions (RQ) as follows:

RQ1: Where most research on dysfunctional audit behavior has been done?

RQ2: What journals publish the most research findings on the topic of dysfunctional audit behavior?

RQ3: What methods were used to collect data on dysfunctional audit behavior?

RQ4: What factors are proven to influence the occurrence of dysfunctional audit behavior?

#### 2. Literature search process

According to the search approach, where SLR is focused on public accounting firms in Indonesia, the literature search process is carried out using a search engine (Google Chrome) with the site address <https://scholar.google.co.id/> and <https://www.google.com>. Search the string using the following keywords: (Dysfunctional Audit Behavior), (Dysfunctional Audit Behavior), and (Factors Affecting Dysfunctional Audit Behavior). The results of a literature search with these keywords resulted in 1270 articles which were surveys from 2018 to 2022.

#### 3. Selection of Literature Search Results

In this phase, the results of the literature search are sorted according to predetermined initial selection criteria, namely the journal publication period in the last 5 years (from 2018 to 2022) and the focus of research on auditors working in public accounting firms in Indonesia.

To rank the literature with a search focus on auditors, due to the limited number of keywords that can be used on Google Scholar, the researcher narrowed down the keywords to "Audit Deviant Behavior" and "Dysfunctional Auditing Behavior".

Of the 42 articles obtained, the evaluation of the feasibility of the literature continued with the following criteria:

- The research entity is an auditor who works at a Public Accounting Firm in Indonesia.
- The variable of audit dysfunctional behavior becomes the dependent variable
- The results of the study are based on empirical data. Briefly explain the data and its sources, definition of variables, and method analysis used in the study.

## Results and Discussion

### Results

#### *Research Distribution Area*

From the 23 selected journals, the distribution of research on the topic of dysfunctional auditing behavior can be mapped from 2018 to 2022 as presented in Table 2.

**Table 2 Distribution of Research Locations by Region**

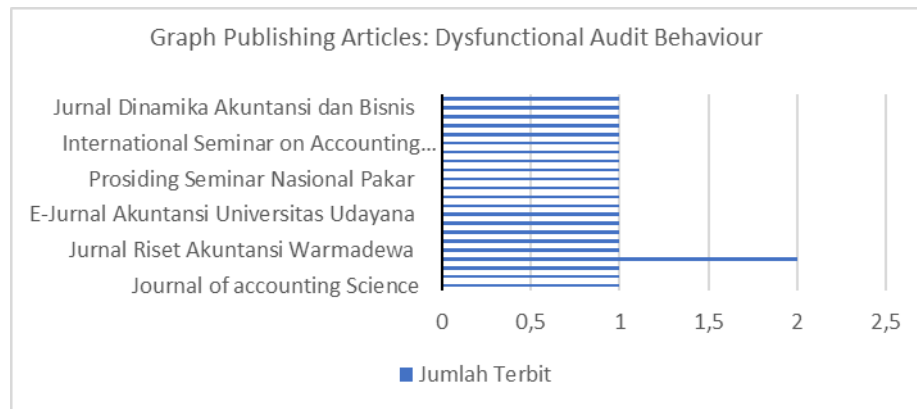
| No            | Region               | Journal Code                   | Amount    |
|---------------|----------------------|--------------------------------|-----------|
| 1             | Throughout Indonesia | P2, P3, P9                     | 3         |
| 2             | Bali                 | P1, P7, P8, P10, P11, P19, P22 | 7         |
| 3             | Semarang             | P13, P16                       | 2         |
| 4             | Bandung              | P4                             | 1         |
| 5             | DKI Jakarta          | P5, P12, P14, P18, P23         | 5         |
| 6             | Tangerang            | P6                             | 1         |
| 7             | field                | P15                            | 1         |
| 8             | Pekanbaru            | P17                            | 1         |
| 9             | Sumatra              | P21                            | 1         |
| 10            | East Java.           | P20                            | 1         |
| <b>Amount</b> |                      |                                | <b>23</b> |

Source: <https://scholar.google/>

Table 2 shows that research locations related to the topic of dysfunctional audit behavior are mostly conducted in western Indonesia (Sumatra and Java) with a total of 20 studies, while in central Indonesia (Bali) there are 7 studies, and regions throughout Indonesia are 3 studies.

### Article Publishing Journal

Of the 23 selected articles, the following are the results of the identification of the publisher's journal and the number of articles published.



**Figure 2. Graph of Publishing Articles on Audit Dysfunctional Behavior**

From the graph in Figure 2, we get information that most of the articles on the topic of dysfunctional audit behavior are published by the Kharisma Journal (2 articles). For the other 21 articles, each was published by a different journal.

### Method of collecting data

Of the 23 articles analyzed, all of them used quantitative research with primary data and used the method of collecting questionnaires that were distributed to respondents.

**Table 1 Results of the Selection of Articles that Meet the Criteria**

| Code<br>Journal<br>I | Writer,<br>Year             | Publisher's<br>Journal | Research<br>variable  | Method           | Research<br>Results<br>(Influential<br>Variables<br>significant to<br>the<br>Dysfunctiona<br>l Behavior of<br>the Audit) |
|----------------------|-----------------------------|------------------------|---|------------------|--|
| P1                   | (Dewayanti<br>et al., 2022) | JOURNAL OF<br>KHARISMA | Authentic<br>Leadership,<br>Company<br>Ethical<br>Values, Time<br>Budget<br>Pressure, And | Quantitativ<br>e | Time Budget<br>Pressure And<br>Task<br>Complexity  |

|    |  |   |  |              |  |
|----|--|---|--|--------------|--|
|    |  |   | Task Complexity  |              |  |
| P2 | (Arfiana Dewi & Dwi Kartikasari, 2021) | <i>Journal of Accounting Science</i>                                | Professional Commitment  | Quantitative | <i>External Locus Of Control</i>       |
| P3 | (Pertwi & Agriyanto, 2022)             | SINTAMA: Journal of Information Systems, Accounting, and Management | Moral Competence (Akhlaq Al Karimah) And Intelligence                                | Quantitative | Time Budget Pressure                   |
| P4 | (Patimah et al., 2021)                 | <i>International Seminar on Accounting Society</i>                  | Individual Auditor Characteristic And Time Budget Pressure Against                   | Quantitative | Time Budget Pressure                   |
| P5 | (Sipayung et al., 2021)                | Accounting, Auditing & Information Research Media                   | Work Stress and Technical Competence   | Quantitative | Work Stress AND Technical Competence   |
| P6 | (Nugraha et al., 2021)                 | <i>International Sustainable Competitiveness Advantage</i>          | Time Budget Pressure, Turnover Intention, Self-Esteem About Ambition, And Competency | Quantitative | Turnover Intention                     |
| P7 | (Widhiaswari et al., 2021)             | Warmadewa Accounting Research Journal                               | Locus Of Control, Time Budget Pressure, Turnover Intention, and Task Complexity.     | Quantitative | Task Complexity And Turnover Intention |

|     |  |  |  |              |   |
|-----|--|--|--|--------------|---|
| P8  | (Sunarsih & Munidewi, 2021)                        | JOURNAL OF KHARISMA  | Auditor Performance, Time Budget Pressure, Organizational Commitment and Locus Of Control, | Quantitative | Locus Of Control, Time Budget Pressure.                             |
| P9  | (Gaol, 2021)                                       | SCIENTIFIC JOURNAL OF COHESION   | Locus Of Control   | Quantitative | External locus of control   |
| P10 | (Dewi et al., 2021)                                | KARMA (Accounting Student Research Work)                                     | Task Complexity, Time Budget Pressure, And Leadership Style                                | Quantitative | Task Complexity, Time Budget Pressure                               |
| P11 | (Wardani et al., 2020)                             | Hita Accounting and Finance, Hindu University of Indonesia                   | Time Budget Pressure, Task Complexity, And Personal Characteristics                        | Quantitative | Time Budget Pressure, Task Complexity, And Personal Characteristics |
| P12 | (Napitupulu & Saragih, 2021)                       | Journal of information system, applied, management, accounting, and research | Personal Characteristics and Auditor Performance   | Quantitative | Personal Characteristics and Auditor Performance                    |
| P13 | (Drs. Sugiarto, SE & Intan Imam Sutanto, SE, 2021) | Journal of Logistics Economics   | Locus Of Control And Auditor Performance   | Quantitative | Locus Of Control And Auditor Performance                            |
| P14 | (Yessie, 2021)                                     | <i>International Journal of Environmental, Sustainability, and Social</i>    | Turnover Intention and Auditor Performance   | Quantitative | Turnover Intention and Auditor Performance                          |



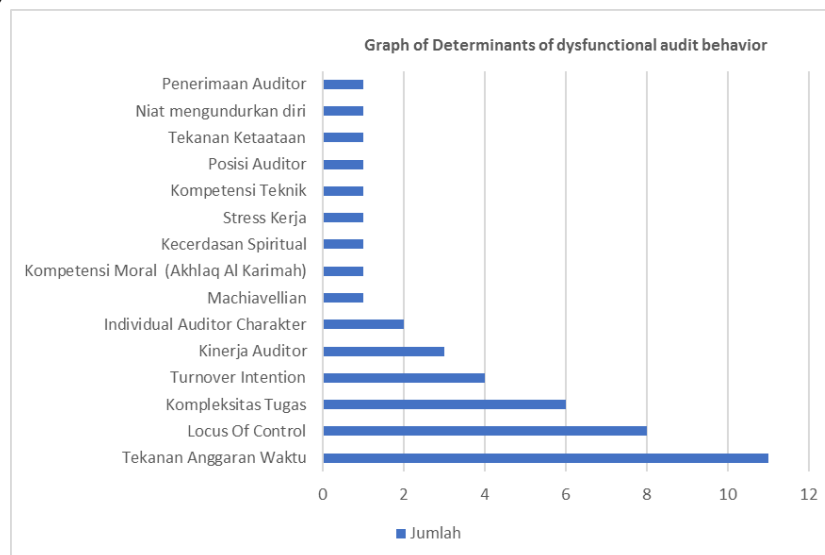
|     |                               | <i>Sciences.</i>  |  |              |   |
|-----|-------------------------------|---|--|--------------|---|
| P15 | (Rahmawati & Halmawati, 2020) | Accounting Research Forum   | Locus Of Control and Time Budget Pressure  | Quantitative | Time Budget Pressure                          |
| P16 | (Triono, 2020)                | Asset Scientific Journal  | Organizational Commitment, Locus Of Control, And Auditor Position                    | Quantitative | Locus Of Control                              |
| P17 | (Aprilia & Nuratama, 2020)    | Journal of Accounting & Economics                                   | Time Budget Pressure and Locus Of Control  | Quantitative | Time Budget Pressure                          |
| P18 | (Son, 2020)                   | Proceedings of the 3rd National Expert Seminar 2020                 | Time Budget Pressure and Audit Ethics  | Quantitative | Time Budget Pressure                          |
| P19 | (Martini & First, 2019)       | Economic Discourse (Journal of Economics, Business, and Accounting) | Auditor Competence, Machiavellian Traits, Time Pressure, And Obedience Pressure      | Quantitative | Machiavellian Nature and Time Budget Pressure |
| P20 | (Rindawan, 2018)              | Journal of Modernization Economics                                  | Locus of Control, Time Budget Pressure, Intention to Resign, and Auditor Performance | Quantitative | Locus Of Control and Time Budget Pressure     |
| P21 | (Anita et al., 2018)          | Journal of Accounting and Business Dynamics                         | Locus of Control, Auditor Admission  | Quantitative | Locus of Control, Auditor Admission           |
| P22 | (Hana Arsantini &             | Udayana University  | Effect of Time Budget  | Quantitative | Time Budget Pressure,                         |

|     |                          |   |   |              |   |
|-----|--------------------------|---|---|--------------|---|
|     | Wiratmaja, 2018)         | Accounting E-Journal                        | Pressure, Locus of Control, Task Complexity, and Turnover Intention |              | Locus of Control, Task Complexity, and Turnover Intention |
| P23 | (Riandanu & Jalil, 2018) | Information Technology and Business (ICITB) | Task Complexity And Locus Of Control                                | Quantitative | Task Complexity And Locus Of Control                      |

Source: <https://scholar.google/>

#### *Determinants of dysfunctional audit behaviour*

From the articles analyzed, 15 factors are proven to affect the occurrence of dysfunctional audit behavior. The following is for each factor and the number of studies that conclude that these factors have a significant effect on the occurrence of audit behavior dysfunction



**Figure 3. Graph of Determinants of dysfunctional audit behavior**

#### *Discussion*

From the analysis of the determinants of the occurrence of dysfunctional audit behavior in Figure 3, it is found that there are 6 (six) main factors that have proven to be the most influential (with the number of research results exceeding 2 studies) namely time budget pressure, locus of control, task complexity, turnover intention, auditor performance. and individual character auditors.

First, the pressure on the time budget is the most positive and significant factor in dysfunctional audit behavior, meaning that the greater the pressure on the time budget by the auditor, the greater the possibility of an auditor's dysfunctional behavior. Time budget pressure is the time given to the auditor to complete the audit task.

The aim is to increase the effectiveness of the auditor's work. Time budget pressure indicator developed by (Gasperz, 2014), which has 5 statements developed from 2 indicators. The time budget pressure variable can be measured using indicators, namely: 1) Time budget compliance and 2) Time budget achievement. This corresponds to 11 studies with journal codes: P1, P3, P4, P8, P10, P11, P15, P18, P19, P20, and P22. Time budget pressure has a significant effect on dysfunctional audit behavior. Dysfunctional audit behavior is influenced by the time budget pressure faced by the auditor.

Study (Dewayanti et al., 2022), The faster the audit work, the lower the audit fee, this allows the auditor to ignore the proper audit procedures. (Limanto & Sukartha, 2019) also argues that time budget pressure and Machiavellian nature have a positive effect on auditor dysfunctional behavior. This is because high time budget pressure will make the auditor feel pressured so the auditor tends to deviate from the audit or perform dysfunctional behavior to achieve its goals. Research by (Widhiaswari et al., 2021) and (Yessie, 2021) stated otherwise. that time budget pressure does not affect dysfunctional audit behavior.

Second, the Locus of control has been shown to have a significant effect on dysfunctional audit behavior in 8 journal-coded studies: P2, P8, P9, P13, P16, P20, P21, P23. Locus of control is a personality trait that describes a person's level of belief about the extent to which he can control the factors that influence his success or failure (Miller & Lefcourt, 1982). The locus of control is divided into two, namely internal and external locus of control. A study (Sunarsih & Munidewi, 2021) shows that locus of control has a significant positive effect on dysfunctional audit behavior. Although research (Yessie, 2021) found, on the contrary, dysfunctional audit behavior was not influenced by locus of control. A study (Kartana, 2021) also stated that the audit was not influenced by an external locus of control. (Rahmawati & Halmawati, 2020) states that the audit is not influenced by an external locus of control or internal locus of control.

Third, task complexity has a significant effect on audit deviation behavior in 6 studies with journal codes: P1, P7, P10, P11, P22, and P23. Complex tasks are the individual's perception of difficult work by the limitations of load and memory, as well as the ability to integrate issues related to decision-makers. (Widhiaswari et al., 2021). (Dewi et al., 2021) found that task complexity has a positive effect on dysfunctional audit behavior Research by (Dewayanti et al., 2022) found that task complexity has a positive effect on auditor dysfunctional behavior, this condition indicates that the higher the difficulty level of a task, the greater the tendency of the auditor to engage in dysfunctional behavior.

Fourth, turnover intention, which is proven to have a significant effect on dysfunctional audit behavior in 4 studies with journal codes: P6, P7, P14, and P22. (Malone and Roberts, 1998) in (Hana Arsantini & Wiratmaja, 2018) argues that turnover intention is that auditors who have a desire to change jobs are more likely to engage in dysfunctional behavior because of the reduced fear of conditions that can

occur if the disorder is detected. Therefore, auditors who have a greater desire to change jobs are expected to be more accepting of dysfunctional behavior. This is supported by research (Hana Arsantini & Wiratmaja, 2018) who found that turnover intention had a positive effect on dysfunctional audit behavior. (Widhiaswari et al., 2021) also reported that turnover intention had a positive effect on the dysfunctional behavior of auditors at the Public Accounting Firm (KAP) in Bali Province. One of the factors that influence turnover intention, is it is very necessary to try to maintain and increase employee job satisfaction because high job satisfaction reduces turnover intention.

Fifth, Auditor Performance, which is proven to have a significant effect on dysfunctional audit behavior in 3 studies with journal codes: P12, P13, and P14. Accountant performance means an activity or implementation of an audit task completed by the auditor in an exclusive time. Auditor performance is influenced by education level, initiative, work experience, and employee motivation. Auditor performance can be measured through certain measures, namely quality, quantity, and timeliness. (Drs. Sugiarto, SE & Intan Imam Sutanto, SE, 2021), said that there was a positive effect of accountants' performance on audit deviation behavior, (Yessie, 2021) further stipulates that auditor performance affects auditor dysfunctional behavior; whereas (Napitupulu & Saragih, 2021) stated that the effect of accountants' performance on deviant behavior in auditing had a positive but not significant effect. This can happen because the auditor's perception of performance is not always related to the integrity and deflection of the audit and is not claimed to be fraud, but rather means an effective measure to improve performance evaluation so that the estimate is accepted.

Sixth, Individual Auditor Character is proven to have a significant effect on dysfunctional audit behavior in 2 studies with journal codes: P11, and P12. Personal characteristics are more focused on the psychological characteristics of individuals in making decisions and seeing their responses to the surrounding environment (Ihsan, 2016). Personal traits that influence behavioral deviance include locus of control, turnover intention, and performance (Satya Ghani Nugraha & Bambang Hermanto, 2020). This is by research (Wardani et al., 2020), which states that personal characteristics influence dysfunctional audit behavior. This means that the greater the auditor's desire to achieve organizational or personal goals, the lack of skills can encourage accountants to deviate, thereby increasing the accountant's dysfunctional attitude in auditing activities.

Other researchers, (Napitupulu & Saragih, 2021), states that the bad personal character of accountants tends to always want to stop working as soon as possible. Great ambition to immediately stop working resulted in this employee not working optimally, as a result, causing low personal performance. They tend to perform deviant acts during audits because they are less afraid and will receive sanctions. Conversely, if the auditor has a high commitment to organizational goals and a strong desire to maintain membership in an organization.

## CONCLUSION

The following conclusions can be drawn from the results of research conducted using the SLR method in journals published between 2018 and 2022. 1). Research on the topic of dysfunctional audit behavior is mostly conducted in the western region (Sumatra and Java islands). 2). Research by topic Audit dysfunctional behavior is mainly published by the Kharisma Journal (Collection of Accounting Student Research Results) Accounting Study Program, College of Economics and Business, Mahasaraswati University Denpasar 3). Quantitative data collection methods through questionnaires in all studies were analyzed. 4). The factors (determinants) that most influence the emergence of audit deviation behavior are: Turnover Intention, Locus of Control, time budget pressure, task complexity, accountant performance, Individual Character Auditor, Machiavellian, moral competence (Akhlaq Al Karimah), spiritual intelligence, Stress at work, Technical competence, Position and pressure of auditor obedience to Intention to resign, and Auditor Acceptance.

Based on the findings of this study, the authors provide advice to Accounting Firms throughout Indonesia for auditors to suppress auditor dysfunctional behavior by managing time budget pressure, monitoring their locus of control, increasing auditors' ability to cope with difficult and complex situations, analytical skills of auditors, such as as well as providing work motivation to employees by increasing employee job satisfaction, providing financial and non-financial compensation such as awards, achievements, and others to reduce turnover intention.

The limitation of this study is that it only uses the Google Scholar database, excluding some works involving subjectivity in article grouping and keyword selection. Future research could include databases of Scopus journals, Web of Science, books, book chapters, and conference papers as sources. The next study can also be an investigation of the factors that influence dysfunctional audit behavior in the period 1990-2017. It is also interesting to discuss dysfunctional audit behavior in the context of Asia, Australia, and Africa. Furthermore, future research should also consider the need to explore, reflect and ask questions more critically, not from the previous side. For example,

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