THE EFFECT OF INDIVIDUAL AUDITOR CHARACHTERISTIC AND T IME BUDGET PRESSURE AGAINST ON AUDITOR'S DYSFUNCTIONAL BEHAVIOUR
(Empirical Study on Public Accountant Firm Registered at Indonesian Institute of Certified Public Accountants 2021)

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ABSTRACT
The purpose of this research is to determine the effect of individual characteristics of auditors and time budget pressure on auditor dysfunctional behavior at Public Accountant Firm Bandung which registered in Institut Akuntan Publik Indonesia (IAPI) (Institute of Certified Public Accountants) 2021. Based on the results of hypothesis testing, it can be concluded that the auditor's individual characteristics have no effect on auditor dysfunctional behavior and time budget pressure has a significant positive effect on auditor dysfunctional behavior.

Keywords: Auditor Dysfunctional Behavior, Auditor Individual Characteristics, Time Budget Pressure

1. INTRODUCTION

According from Chairunnisa (2014) states that auditor indicated to have dysfunctional behavior in the audit implementation process by taking shortcuts or things that an auditor should not do such as : discontinuing the audit step during the implementation of the audit program (premature signoff), replace some audit procedures that are considered not so important (replacing audit procedures), not doing a serious review of the client and not reporting the actual time that occurred in the completion of the audit task (Under reporting of time). Dysfunctional behavior divided into two things, namely audit quality reduction behavior which is dysfunctional behavior that is considered to reduce audit quality directly such as: premature termination of audit procedures, minimal review of client documents, not investigating the suitability of the accounting treatment applied by clients, acceptance of client explanations that inadequate, reduces audit work from what should be done, and does not expand the scope of auditing when suspicious transactions or items are detected.

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

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accordance with the auditing standards of the financial statements of PT Asuransi Jiwasraya (Rivki,2020).

Time budget pressure occurs as a result of determining the amount of time spent in completing the procedure in the audit, the time budget given based on the amount of audit incentives provided by the client. This is a factor that will influence auditors to conduct dysfunctional behavior in audit statements supported by Kusuma (2017) stated that time budget pressures affect dysfunctional audits. The motivation to conduct this research arises from the results of previous research that documents the individual characteristics of the auditor and the budget pressures faced by the auditor in the implementation of the audit can encourage the auditor to perform dysfunctional audit actions in carrying out audit tasks.

The purpose of the study is to provide empirical evidence of the influence of individual auditor characteristics *(locus of control* and organizational commitment) and perceived budgetary pressures on dysfunctional audit behavior both partially and simultaneously.

2. LITERATURE REVIEW

Characteristics of Indivudual Auditor

Independent Auditors Arens and Loebbecke (2013) mentions that in work is influenced by certain conditions, namely conditions that come from within the individual called individual factors and conditions that come from outside the individual called situational factors. Individual factors include gender, health, experience and psychological characteristics consisting of *locus of control* and organizational commitment.

a. Locus of Control

Locus of Control is a concept developed by Rotter in 1996. *Locus of control* is a person's view of an event or event that happened to him (Trisubekti, 2015). *Locus of control* is divided into two: *locus of internal control* and *locus of external* control (Evanauli & Nazaruddin, 2013).

b. Organizational commitment

According to (Husna Febriani, 2012: 28) organizational commitment is a sense of identification (interest and trust in the goals and values of the organization), involvement (willingness to try their best in the interests of the organization) and loyalty (the desire to remain a member of the organization concerned) expressed by an employee to his organization.

Budget Time Pressures

According to Nirmala and Cahyonowati (2013) time budget pressure is a state that shows auditors are required to make efficiencies to the time budget that has been prepared or there are very strict and rigid budget time restrictions.

Dysfunctional Behavior of Auditors

According to Sari et al (2016) dysfunctional audit behavior is the behavior of auditors in the audit process that does not comply with the audit program that has been established or deviates from established standards.

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3. RESEARCH METHODS

Population and Sample

The population in this study KAP Bandung registered in IAPI 2021 is as much as 37 KAP. While sampling in this study uses purposive sampling techniques to use samples with certain considerations. Sample criteria taken in this study KAP that is still operating or SK is still active and KAP who received questionnaires. Based on the results of *purposive sampling*, the sample in this study as many as 17 KAP each KAP was given two questionnaires to be filled out by respondents so that respondents as many as 34 auditors either junior auditors or senior auditors.

Types of Data and Data Collection Techniques

In this writing the type of data used is primary data. In this study, primary data was obtained using questionnaire dissemination techniques to respondents, namely auditors who worked for the Public Accounting Firm in Bandung.

Data Analysis Techniques

The data analysis techniques used in this study were carried out with the following techniques, namely:

Descriptive Statistics

According to (Sugiyono, 2013: 29) research methods are used to describe or analyze a research result but without intending to make broader conclusions.

Data Quality Test

a. Validity Test: The questionnaire used in this study must be tested for validity and reliability first. According to Sugiyono (2018: 121) a valid instrument means that the measuring instrument used to obtain the data (measuring) is valid. Valid means that the instrument can be used to measure what should be measured. The validity test in this study was conducted using grain analysis. If the correlation coefficient (r) is positive and greater than (r) the table, it is stated that the item of the statement is valid or valid. If otherwise, it is negative, or positive but smaller than the table, then the statement item is declared invalid and should be removed.

b. Rehabilitation Test: According to Sugiyono (2018:172) the rehabilitation test is used to find out whether the data collection tool shows a degree of accuracy, accuracy, stability or consistency in expressing certain symptoms according to Ghozali (2018: 46) the question is declared reliable if the Cronbach Alpha coefficient > 0.70 is the opposite if Cronbach Alpha < 0.70 then the question is not reliable.

Multiple Linear Regression Analysis

Ghozali (2018) regression analysis is basically to find out the direction and how much influence independent variables (explanatory / free variables) have on dependent (bound) variables. In this study multiple linear analysis was used to test the influence of individual auditor characteristic variables (X1), time budget pressure (X2) on dysfunctional audit behavior (Y). The multiple linear regression models used in the study are as follows: DAB = $\alpha 0$ + b1KIA + b2TAW + ε.

T (partial) test)

According to Ghozali (2018:88) the t test was used to partially test the effect of each of the independent variables used in the study on the partially dependent varaibel. As for the following t test provision: If the value t calculates the > t of the table or the sig value < α then there is the effect of the free variable (X) on the bound variable (Y) or H0 rejected

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and Ha accepted. And if the value t calculates < t of the table or the value sig > α then no effect of the free variable (X) on the bound variable (Y) or H0 is accepted and Ha is rejected.

F test (simultaneous)

According to Sugiyono (2018: 192) the F test is used to test whether each free variable significantly affects the variables bound together with α = 0.05. The test criteria F is as follows: If the value F calculates the < F table or the sig value > α then H0 is accepted and Ha is rejected. If the value F calculates the > F of the table or the sig value < α then H0 is rejected and Ha is accepted. If the value F calculates greater than the table F then H0 is rejected and accepts Ha then it can be concluded that an independent variable simultaneously affects the dependent variable.

Determination Coefficient Test

According to Sugiyono (2018: 276) the Coefficient of Determination (KD) is used to determine how much independent influence is the characteristics of individual auditors and time budget pressures on dependent variables, namely the dysfunctional behavior of auditors using statistical techniques.

4. RESULTS AND DISCUSSIONS
Descriptive Statistics

Table 4. 1 Descriptive Statistical Results
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KIA	34	37	64	48,00	5,649
TAW	34	10	28	21,00	3,823
PDA	34	6	28	12,00	5,250
Valid N (listwise)	34				

The results of descriptive statistics of the table above show that the number of observations (N) of this study is 34 data from 17 KAP can be concluded:

1. Individual Characteristic Variable Auditor has a minimum value of 28.00 while a maximum value of 64.00 with an average value of 47.1176 and a standard deviation of 6.58172.
2. Time Budget Pressure Variable has a minimum value of 10.00 while the maximum value is 28.00 with an average value of 20.1471 and a standard deviation of 3.91680.
3. Auditor's Dysfunctional Behavior Variable has a minimum value of 6.00 while the maximum value is 28.00 with an average of 11.6765 and standard deviation of 5.24965.

Data Skin Test

Validity Test

a. Characteristics of Individual Auditors

The validity test was conducted with the help of a computer using the SPSS for Windows Version 25.0 program in this study the validity test was conducted on 34 respondents. Decision making based on the value of $_{\text{rhi calculate}}$ (Corrected Item-Total

Correlations

		KIA1	KIA2	KIA3	KIA4	KIA5	KIA6	KIA7	KIA8	KIA9	KIA10	KIA11
KIA1	Pearson Correlation	1	,749**	,281	-,010	,084	,238	-,083	,349*	,331	,247	,411*
	Sig. (2-tailed)		,000	,108	,956	,638	,176	,639	,043	,056	,159	,016
	N	34	34	34	34	34	34	34	34	34	34	34
KIA2	Pearson Correlation	,749**	1	,183	,041	,080	,162	-,077	,344*	,297	,287	,262
	Sig. (2-tailed)	,000		,300	,816	,652	,359	,665	,046	,089	,100	,135
	N	34	34	34	34	34	34	34	34	34	34	34
KIA3	Pearson Correlation	,281	,183	1	,177	,554**	,122	,325	,165	,246	,204	,396*
	Sig. (2-tailed)	,108	,300		,317	,001	,490	,060	,350	,161	,247	,021
	N	34	34	34	34	34	34	34	34	34	34	34
KIA4	Pearson Correlation	-,010	,041	,177	1	,589**	,167	,644**	-,032	-,127	-,062	,128
	Sig. (2-tailed)	,956	,816	,317		,000	,346	,000	,856	,474	,728	,472
	N	34	34	34	34	34	34	34	34	34	34	34
KIA5	Pearson Correlation	,084	,080	,554**	,589**	1	,172	,692**	,157	,043	,161	,139
	Sig. (2-tailed)	,638	,652	,001	,000		,330	,000	,377	,809	,362	,434
	N	34	34	34	34	34	34	34	34	34	34	34
KIA6	Pearson Correlation	,238	,162	,122	,167	,172	1	,199	,573**	,408*	,285	,567**
	Sig. (2-tailed)	,176	,359	,490	,346	,330		,260	,000	,017	,102	,000
	N	34	34	34	34	34	34	34	34	34	34	34
KIA7	Pearson Correlation	-,083	-,077	,325	,644**	,692**	,199	1	,146	,193	,113	,341*
	Sig. (2-tailed)	,639	,665	,060	,000	,000	,260		,409	,273	,524	,048
	N	34	34	34	34	34	34	34	34	34	34	34
KIA8	Pearson Correlation	,349*	,344*	,165	-,032	,157	,573**	,146	1	,677**	,726**	,608**
	Sig. (2-tailed)	,043	,046	,350	,856	,377	,000	,409		,000	,000	,000
	N	34	34	34	34	34	34	34	34	34	34	34
KIA9	Pearson Correlation	,331	,297	,246	-,127	,043	,408*	,193	,677**	1	,620**	,678**
	Sig. (2-tailed)	,056	,089	,161	,474	,809	,017	,273	,000		,000	,000
	N	34	34	34	34	34	34	34	34	34	34	34
KIA10	Pearson Correlation	,247	,287	,204	-,062	,161	,285	,113	,726**	,620**	1	,688**
	Sig. (2-tailed)	,159	,100	,247	,728	,362	,102	,524	,000	,000		,000
	N	34	34	34	34	34	34	34	34	34	34	34
KIA11	Pearson Correlation	,411*	,262	,396*	,128	,139	,567**	,341*	,608**	,678**	,688**	1
	Sig. (2-tailed)	,016	,135	,021	,472	,434	,000	,048	,000	,000	,000	
	N	34	34	34	34	34	34	34	34	34	34	34
KIA12	Pearson Correlation	,168	,131	,346*	,154	,248	,585**	,232	,590**	,471**	,628**	,688**
	Sig. (2-tailed)	,343	,461	,045	,385	,157	,000	,187	,000	,005	,000	,000
	N	34	34	34	34	34	34	34	34	34	34	34
KIA13	Pearson Correlation	,239	,091	,190	,073	,107	,539**	,287	,731**	,488**	,670**	,776**
	Sig. (2-tailed)	,174	,610	,281	,682	,548	,001	,100	,000	,003	,000	,000
	N	34	34	34	34	34	34	34	34	34	34	34

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TOTAL_KIA	Pearson Correlation	,479**	,424*	,522**	,399*	,553**	,618**	,563**	,744**	,651**	,685**	,826**
	Sig. (2-tailed)	,004	,012	,002	,020	,001	,000	,001	,000	,000	,000	,000
	N	34	34	34	34	34	34	34	34	34	34	34

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

Correlation) > r_{tabel} of 0.3388, for df = 34-2 = 32; α = 0.05 then valid question and vice versa. Here is the table of validity test results:

Table 4. 2
Results of Test Validity of Individual Auditor Characteristic Variables

Based on the results of the validity test that all questions for individual auditor characteristic variables, time budget pressures and dysfunctional behavior of auditors are declared valid because the value of $r_{calculates}$ > r_{tables}.

b. Budget Time Pressure

Table 4. 3
Results of Variable Validity Test of Budget Pressure Time
Correlations

		TAW1	TAW2	TAW3	TAW4	TAW5	TAW6	TOTAL_TAW
TAW1	Pearson Correlation	1	,436**	,384*	,495**	,467**	,306	,654**
	Sig. (2-tailed)		,010	,025	,003	,005	,078	,000
	N	34	34	34	34	34	34	34
TAW2	Pearson Correlation	,436**	1	,382*	,197	,290	,308	,519**
	Sig. (2-tailed)	,010		,026	,265	,096	,077	,002
	N	34	34	34	34	34	34	34
TAW3	Pearson Correlation	,384*	,382*	1	,541**	,359*	,645**	,787**
	Sig. (2-tailed)	,025	,026		,001	,037	,000	,000
	N	34	34	34	34	34	34	34
TAW4	Pearson Correlation	,495**	,197	,541**	1	,728**	,494**	,812**
	Sig. (2-tailed)	,003	,265	,001		,000	,003	,000
	N	34	34	34	34	34	34	34
TAW5	Pearson Correlation	,467**	,290	,359*	,728**	1	,568**	,782**
	Sig. (2-tailed)	,005	,096	,037	,000		,000	,000
	N	34	34	34	34	34	34	34
TAW6	Pearson Correlation	,306	,308	,645**	,494**	,568**	1	,799**
	Sig. (2-tailed)	,078	,077	,000	,003	,000		,000
	N	34	34	34	34	34	34	34
TOTAL_TAW	Pearson Correlation	,654**	,519**	,787**	,812**	,782**	,799**	1
	Sig. (2-tailed)	,000	,002	,000	,000	,000	,000	
	N	34	34	34	34	34	34	34

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

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Source: SPSS output 25.0

Based on the table above, it can be seen that all questions for the time budget pressure variable are declared valid because the value of $r_{calculates}$ the table's $>_r$ is 0.3388.

c. Auditor's Dysfunctional Behavior

Table 4. 4
Results of The Auditor's Dysfunctional Behavior Variable Validity Test
Correlations

		PDA1	PDA2	PDA3	PDA4	PDA5	PDA6	TOTAL_PDA
PDA1	Pearson Correlation	1	,877**	,749**	,474**	,529**	,657**	,866**
	Sig. (2-tailed)		,000	,000	,005	,001	,000	,000
	N	34	34	34	34	34	34	34
PDA2	Pearson Correlation	,877**	1	,734**	,394*	,443**	,557**	,803**
	Sig. (2-tailed)	,000		,000	,021	,009	,001	,000
	N	34	34	34	34	34	34	34
PDA3	Pearson Correlation	,749**	,734**	1	,612**	,583**	,504**	,840**
	Sig. (2-tailed)	,000	,000		,000	,000	,002	,000
	N	34	34	34	34	34	34	34
PDA4	Pearson Correlation	,474**	,394*	,612**	1	,668**	,496**	,754**
	Sig. (2-tailed)	,005	,021	,000		,000	,003	,000
	N	34	34	34	34	34	34	34
PDA5	Pearson Correlation	,529**	,443**	,583**	,668**	1	,662**	,804**
	Sig. (2-tailed)	,001	,009	,000	,000		,000	,000
	N	34	34	34	34	34	34	34
PDA6	Pearson Correlation	,657**	,557**	,504**	,496**	,662**	1	,815**
	Sig. (2-tailed)	,000	,001	,002	,003	,000		,000
	N	34	34	34	34	34	34	34
TOTAL_PDA	Pearson Correlation	,866**	,803**	,840**	,754**	,804**	,815**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	
	N	34	34	34	34	34	34	34

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

Based on the table above, it can be seen that all questions for individual auditor characteristic variables are declared valid because the value of $r_{calculates}$ the table's $> r$ of 0.3388.

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Reliability Test

Table 4. 5
Results of The Auditor's Individual Characteristic Variable Reliability Test

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,849	,859	13

Table 4. 6
Results of Variable Reliability Tests Of Budget Pressure Time
Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,824	,825	6

Table 4. 7
Results of Auditor's Dysfunctional Behavior Variable Reliability Test
Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
,892	,899	6

Based on the calculation table of overall reliability tests of individual auditor characteristic variables, the auditor's time budget pressure and dysfunctional behavior are declared reliable because they have a price of Cronbach's Alpha greater than 0.70 which is 0.849 for the auditor's individual characteristic variable, 0.824 for the time budget pressure variable and 0.892 for the auditor's dysfunctional behavior variable.

Multiple Linear Regression Analysis

Tabel 4. 8
Hasil Uji Analisis Regresi Linier Berganda
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4,750	6,554		-,725	,474
	KIA	-,019	,110	-,023	-,170	,866
	TAW	,859	,185	,641	4,651	,000

a. Dependent Variable: PDA

Based on the table above, the multiple regression equation model formed is as follows::

$$Y = \alpha + \beta 1 X1 + \beta 2 X2 + e$$

Based on the table above, the regression equation model can be made as follows:

$$PDA = \alpha + \beta KIA1 + \beta TAW2 + e$$

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$$PDA = -4.750 + (-0,019) + 0,859 + 6.554$$

From the regression equation that has been compiled, it can be interpreted as follows:

a. The constant value (α) of -4.750 indicates that the auditor's individual characteristics variable and time budget pressure if the value is 0 then the auditor's dysfunctional behavior has a level of -4.750.

b. The coefficient value of individual auditor characteristics is -0.019 with a negative value. This means that for every 1 time increase in the auditor's individual characteristics, the auditor's dysfunctional behavior level will decrease by 0.019.

c. The time budget pressure coefficient value is 0.859 with a positive value. This means that for every 1 time increase in time budget pressure, auditory dysfunctional behavior will increase by 0.859.

Uji t

Tabel 4. 9
Hasil Uji t
Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	-4,750	6,554		-,725	,474
	KIA	-,019	,110	-,023	-,170	,866
	TAW	,859	,185	,641	4,651	,000

a. Dependent Variable: PDA

So based on the results of testing the hypothesis, it can be concluded that time budget pressure (X2) as measured by using questions on the questionnaire has a partial effect on auditor dysfunctional behavior (Y) at KAP Bandung registered in IAPI 2021.

Tabel 4. 10
Hasil Uji F
ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	375,327	2	187,663	10,892	,000[b]
	Residual	534,114	31	17,229		
	Total	909,441	33			

a. Dependent Variable: PDA
b. Predictors: (Constant), TAW, KIA

Based on the results of the F test, it can be seen that the calculated F value obtained is 10.892 > 3.30 F table with a significance value of 0.000 < 0.05, meaning H03 is rejected and Ha3 is accepted. It can be concluded that the individual characteristics of auditors and time budget pressure simultaneously affect the dysfunctional behavior of auditors at KAP Bandung registered in IAPI 2021.

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Coefficient of correlation and determination

Tabel 4. 11
Hasil Uji Koefisien Korelasi dan Determinasi
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,642ᵃ	,413	,375	4,151

a. Predictors: (Constant), TAW, KIA

In this study, the coefficient of determination used the adjusted R^2 value, which was obtained by 0.375 or 37.5%. This shows that the auditor's dysfunctional behavior can be explained by 37.5% by the independent variables, namely the auditor's individual characteristics and time budget pressure while the remaining 62.5% (100-37.5) auditor's dysfunctional behavior is explained by variables outside the variable. independent of this study.

5. CONCLUSION

1. The Effect of Individual Auditor Characteristics and Time Budget Pressure on Auditor Dysfunctional Behavior partially at KAP Bandung Listed in IAPI 2021 are:
   a. Individual Auditor Characteristics have no effect on Auditor Dysfunctional Behavior. These results found that the auditor's dysfunctional behavior is more influenced by external auditor factors.

   b. Time Budget Pressure has a significant positive effect on Auditor Dysfunctional Behavior. These results found that the higher the perceived Time Budget Pressure, the higher the auditor's conduct of Auditor Dysfunctional Behavior.

2. The Effect of Individual Auditor Characteristics and Time Budget Pressure on Auditor Dysfunctional Behavior simultaneously at KAP Bandung which is registered in IAPI 2021 based on the results of the F test test shows that Individual Auditor Characteristics and Time Budget Pressure have an effect on Auditor dysfunctional behavior. This suggests that the Individual Auditor Characteristics and Time Budget Pressure in this study are able to explain the auditor's behavior towards Auditor Dysfunctional Behavior. Characteristics of Individual Auditors, namely locus of control and organizational commitment and Time Budget Pressure in this study were able to influence Auditor dysfunctional behavior by 37.5% and the rest was influenced by other factors.

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