

The Influence of Competence, Independence, and Supervision on Dysfunctional Audit Behavior (Case Study at the BPK Representative Office of West Java Province)

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Abstract

The purpose of this study is to analyze the three variables—competence, independence, and supervision—that influence dysfunctional audit behavior. It examines whether competence, independence, and supervision influence dysfunctional audit behavior directly and/or indirectly. Data were collected from 60 respondents/auditors from the BPK Representative Office of West Java Province using simple random sampling and analyzed with SPSS 26.0. The findings reveal that competence and independence have a significant and direct negative influence on dysfunctional audit behavior, while supervision does not have a direct influence on dysfunctional audit behavior. Furthermore, supervision through competence and independence has an indirect influence on dysfunctional audit behavior. To obtain a more complete view and recommendations for future BPK improvements, it is advised that future research be conducted using a more holistic approach for the BPK as an organization, using the same or appropriate factors.

Keywords: competence; independence; supervision; dysfunctional audit behavior.

Received: 8 March 2024

Revised: 29 June 2024

Accepted: 16 July 2024

1. Introduction

As the external auditor of the Government, the Audit Board of Republic of Indonesia (Badan Pemeriksa Keuangan/BPK) is obliged to supervise the implementation and accountability of state finances. One of the audits carried out by BPK is the financial statements audit, which aims to provide an opinion on the fairness of the financial statements (Article 16 of Law of the Republic of Indonesia Number 15 of 2004). An opinion is a professional statement as an auditor's conclusion regarding the level of fairness of the information presented in the financial statements. To ensure that the opinion on the financial statements is of high quality and free from the possibility of dysfunctional audit behavior, BPK has established the State Financial Audit Standards (Standar Pemeriksaan Keuangan Negara/SPKN), the auditor's code of ethics, and technical rules for the implementation of financial audits. BPK is experiencing challenges in controlling the integrity and behavior of its auditors due to a decrease in the BPK Integrity Assessment Survey (SPI) score compared to the 2021 SPI score, which decreased from 87.3 to 81.9, a drop of 5.4 points. Although the score is still much higher than the national average score of 71.9, BPK Chairman Ismayatun stated that fundamental and comprehensive improvement efforts and regular monitoring are needed to control this integrity (BPK Public Relations, 2023). These efforts also need to be made to prevent the recurrence of cases involving BPK auditors, such as accepting bribes, gratuities, and extortion. The actions carried out by BPK auditors who are involved in legal issues, as described previously, include using only certain data as the basis for assessing opinions on financial reports, not examining certain accounts/expenditures, and limiting audit procedures that indicate regional/state losses. These actions are forms of deviant behavior, where the deviant behavior of these auditors is known as dysfunctional audits (Pratama, 2016).

Dysfunctional audit behavior is deviant behavior carried out by an auditor in the form of manipulation, fraud, or deviation from audit standards that affect audit quality either directly or indirectly (Harini et al., 2010). This behavior

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can certainly be prevented. One factor that influences the decline in dysfunctional audit behavior is competence. Gable and Dangello (1994) in Donnelly et al. (2003) stated that dysfunctional behavior occurs in situations when individuals feel less able to achieve the expected results through their own efforts. In addition, based on SPKN, a BPK auditor/examiner must have basic values that include independence, integrity, and professionalism. Independence is an attitude and action in carrying out an audit to be impartial and not influenced by anyone. By practicing the basic values of independence, auditors can avoid dysfunctional audit behavior.

A study conducted by Desmond C.Y. Yuen et al. (2013) stated that there was a significant negative relationship between audit independence and the acceptance of dysfunctional behavior. Regarding supervision, several experts have identified environmental factors such as supervisory style and time pressure that can influence dysfunctional audit behavior (Kelley & Margheim, 1990; and Otley & Pierce, 1996). Audits must be planned as well as possible and supervised in a hierarchical manner to ensure the achievement of audit objectives and the achievement of audit quality in accordance with audit standards (SPKN, 2017).

Based on the background described earlier, the research questions can be formulated as follows:

- a) How much influence does competence have on dysfunctional audit behavior?
- b) How much influence does independence have on dysfunctional audit behavior?
- c) How much influence does supervision have on dysfunctional audit behavior?
- d) How much influence does supervision through competence have on dysfunctional audit behavior?
- e) How much influence does supervision through independence have on dysfunctional audit behavior?

This study aims to analyze the factors that influence dysfunctional audit behavior, namely competence, independence, and supervision. The results of this study are expected to provide benefits from both theoretical and practical aspects. This study illustrates the importance of understanding and analyzing the factors that influence dysfunctional audit behavior in the implementation of audits. Through a holistic approach to competence, independence, and supervision, this study illustrates how theory and practice can contribute to improving the quality and effectiveness of audits. The theoretical and practical implications of this study can provide valuable guidance for practitioners, regulators, and audit institutions to strengthen integrity and trust in the implementation of audits by the Supreme Audit Institution.

2. Literature Review

2.1. Dysfunctional Audit Behavior

Kelley and Margheim (1990) define dysfunctional audit behavior as auditor behavior during an assignment that reduces the effectiveness of audit evidence collection. Further research on dysfunctional audit behavior is related to previous studies. Sweeney and Pierce (2004), Bedard et al. (2008), and Paul et al. (2003) in Khan et al. (2015) explain that dysfunctional audit behavior is defined as an action that has negative consequences for the company, the auditor themselves, and the entire profession. This includes intentional actions, antisocial behavior, improper verification in sampling methods, and auditor acceptance of questionable audit evidence. Other studies explain that dysfunctional audit behavior can result in audit failures when auditors find it difficult to identify material misstatements in their clients' financial statements (Baldacchino, 2016 in Umar et al., 2017). Anita et al. (2018) in Asriningpuri and Gruben (2021) define dysfunctional audit behavior as a mismatch between the audit program created and the audit program carried out, or an activity that deviates from established standards.

2.2. Competence

Competence is sufficient expertise that can be explicitly used to conduct an audit objectively (Elfarini, 2007). Auditors must be qualified to understand the audit criteria used and must be competent to know the type and amount of evidence to be used in reaching the right conclusion after examining the evidence (Arens et al., 2020). To produce high audit quality, auditors need two main things: competence and independence (Christiawan, 2002).

The BPK has determined the competencies needed to ensure that auditors have the appropriate expertise to carry out audit assignments. Auditors must collectively have the competence to possess:

- a) An educational background, expertise, experience, and knowledge of audit standards that can be applied to the type of audit assigned.
- b) General knowledge of the environment of the entity, programs, and activities being audited (object of audit).

- c) Skills to communicate clearly and effectively, both verbally and in writing.
- d) Skills that require special knowledge in certain fields according to the audit being carried out.

In addition to having the four competencies above, the BPK requires auditors to maintain their competencies through continuing professional education of at least 80 hours in 2 years, conducted by both internal and external BPK.

2.3. Independence

Independence is one of the main attributes needed by auditors to produce high audit quality (Christiawan, 2002). It is a moral attitude that auditors must have in carrying out audits, ensuring they are free from the influence of other parties (Kirana and Suprasto, 2019). Furthermore, Viera et al. (2021) concluded that independence is a professional attitude possessed by auditors, characterized by having no affiliation with other parties, being honest in conveying audit results, and conducting audits objectively. According to BPK Regulation No. 1 of 2017 concerning State Financial Audit Standards (SPKN), independence is defined as an attitude and action in carrying out audits impartially and without influence from anyone. Auditors must be objective and free from conflicts of interest in carrying out their professional responsibilities and are responsible for continuously maintaining their independence both in mind (independence of mind) and in appearance (independence in appearance).

2.4. Supervision

Supervision is an activity to coordinate the implementation of tasks through effective and efficient direction and feedback (Agus, 2001 in Rapina & Friska, 2011). Furthermore, Rapina & Friska stated that according to IAI (SA section 311. PSA No.05), supervision activities involve ensuring whether the audit objectives are achieved. Supervision includes providing direction and guidance to auditors during the audit to ensure the achievement of audit objectives and compliance with audit standards, while keeping up-to-date with significant problems faced, conducting reviews of the work performed, and providing effective training and guidance in the context of implementing quality control. The nature and extent of supervision depend on several factors such as the number of personnel in the team, the auditor's experience, and the importance of the audit work. Auditors/examiners must be properly supervised. Supervision is carried out in stages with the aim of ensuring the achievement of audit objectives and audit quality in accordance with audit standards (SPKN, 2017).

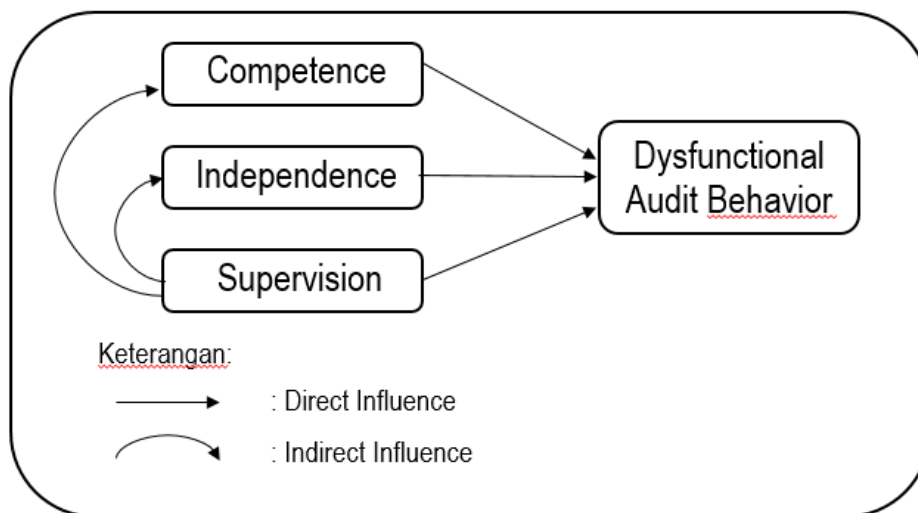


Figure 1. Research Model

The followings are the hypotheses to be tested further:

- H1: Competence has a direct and significant influence on dysfunctional audit behavior
- H2: Independence has a direct and significant influence on dysfunctional audit behavior
- H3: Supervision has a direct and significant influence on dysfunctional audit behavior
- H4: Supervision has an indirect and significant influence on dysfunctional audit behavior through competence
- H5: Supervision has an indirect and significant influence on dysfunctional audit behavior through independence

3. Research Method

This study focuses on the influence of competence, independence, supervision, and dysfunctional audit behavior. The research was conducted at the BPK Representative Office of West Java Province in Bandung.

The research method used is descriptive analysis based on quantitative data, analyzed using statistics. Descriptive statistical analysis is conducted to determine the existence of independent variables, either as stand-alone variables or independent variables, without making comparisons of the variables themselves or seeking relationships with other variables (Sugiyono, 2017). This study aims to prove the influence of the variables competence, independence, and supervision on functional audit behavior.

This study uses a survey method, with data obtained from a sample of a population, and data collection is carried out by distributing questionnaires. In social research, particularly when examining behavior, researchers usually use a survey form, and in such circumstances, the population they face is a finite population, meaning the size of the population can be counted, no matter how large it is (Rasyid, 1993). The survey method is used because the sampling population, namely the total number of BPK Representative auditors of West Java Province studied, is relatively large.

The time period used is a cross-sectional study, which collects momentary facts in the form of data only once during an observation period to answer research questions (Sekaran, 2006). According to Kuncoro (2003), a cross-sectional study is conducted once and reflects a snapshot of a situation at a certain time.

The method used to test the hypothesis proposed in this study is path analysis. This analysis allows for the development of a conceptual model that includes direct and indirect relationships between the variables studied. Path analysis is a data analysis method used to analyze the relationship between independent variables (exogenous) and dependent variables (endogenous) to identify both direct and indirect influences (Riduwan and Kuncoro, 2017). In this study, path analysis is used to test the relationship between competence, independence, and supervision on the occurrence of dysfunctional audit behavior (Empirical Study at the BPK Representative Office of West Java Province).

The path analysis model in this study can be presented on Figure 2.

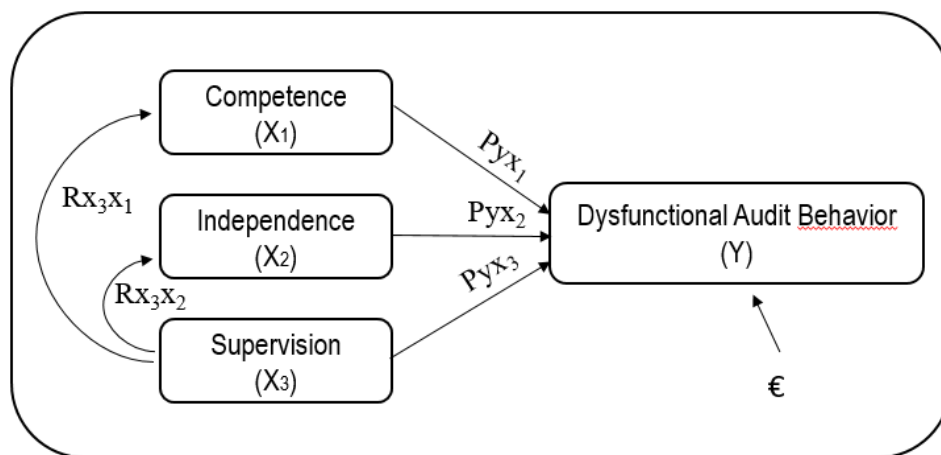


Figure 2. Path Analysis Diagram

with:

- P_{YX_1} = path coefficient of competence towards dysfunctional audit behavior
- P_{YX_2} = path coefficient of independence towards dysfunctional audit behavior
- P_{YX_3} = path coefficient of supervision towards dysfunctional audit behavior
- $R_{X_3X_1}$ = correlation between supervision and competence
- $R_{X_3X_2}$ = correlation between supervision and independence
- ϵ = other factors that influence dysfunctional audit behavior

From the previous model, path analysis coefficient will be calculated using the following formula:

$$Y = \rho_{YX_1}X_1 + \rho_{YX_2}X_2 + \rho_{YX_3}X_3 + \varepsilon$$

with:

- Y = Dysfunctional audit behavior
- X₁ = Competence
- X₂ = Independence
- X₃ = Supervision
- ρ = Path coefficient between the cause and effect variable
- ε = Residual variable

4. Results and Discussion

4.1. Validity Testing

The significance testing process is carried out using criteria based on the critical value of r at a significance level of 0.05 with a two-sided test. If the correlation value is positive and the calculated r exceeds the critical value of r, then the instrument item is considered valid; conversely, if the calculated r is smaller than the critical value of r, then the instrument item is considered invalid. The critical value of r for a sample size of n = 60 at a significance level of 0.05 is 0.254

Table 1. Results of the Validity Test of Competence, Independence, Supervision, and Dysfunctional Audit Behavior

Statement Number	r table	Correlation (Competence)	Correlation (Independence)	Correlation (Supervision)	Correlation (dysfunctional audit behavior)	Validity
1	0.254	0.771	0.810	0.806	0.791	Valid
2	0.254	0.741	0.860	0.836	0.726	Valid
3	0.254	0.630	0.740	0.667	0.831	Valid
4	0.254	0.728	0.823	0.800	0.824	Valid
5	0.254	0.799	0.901	0.837	0.758	Valid
6	0.254	0.767	0.918	0.743	0.675	Valid
7	0.254	0.604	-	0.756	0.775	Valid
8	0.254	0.492	-	0.799	0.830	Valid
9	0.254	-	-	0.864	0.359	Valid
10	0.254	-	-	0.834	0.572	Valid
11	0.254	-	-	0.883	0.756	Valid
12	0.254	-	-	0.848	0.680	Valid
13	0.254	-	-	0.857	-	Valid
14	0.254	-	-	0.880	-	Valid
15	0.254	-	-	0.867	-	Valid
16	0.254	-	-	0.909	-	Valid
17	0.254	-	-	0.737	-	Valid
18	0.254	-	-	0.757	-	Valid

4.2. Reliability Testing

Ghozali (2022) explains that reliability is a method for assessing the quality of a questionnaire that reflects indicators of variables or constructs. This reliability measurement uses Cronbach's alpha for each variable or construct. According to Ghozali (2022), a variable or construct is considered reliable if it obtains a value of more than 0.6. The results of the reliability test for each variable are listed below.

a) Competence Reliability Testing (X_1)

Table 2. Competence Reliability Result

Cronbach's Alpha	N of Items
0.841	8

From the table 2, it can be seen that the competence variable (X_1) has a Cronbach's Alpha of 0.841. This indicates that the competence variable can be considered reliable because the Cronbach Alpha coefficient value exceeds the threshold of 0.6. Therefore, each statement in the variable is reliable.

b) Independence Reliability Testing (X_2)

Table 3. Independence Reliability Result

Cronbach's Alpha	N of Items
0.916	6

From the table 3, it can be seen that the independence variable (X_2) has a Cronbach's Alpha of 0.916. This indicates that the independence variable can be considered reliable because the Cronbach Alpha coefficient value exceeds the threshold of 0.6. Therefore, each statement in the variable is reliable.

c) Uji Reliabilitas Supervision (X_3)

Table 4. Supervision Reliability Result

Cronbach's Alpha	N of Items
0.969	18

From the table 4, it can be seen that the supervision variable (X_3) has a Cronbach's Alpha of 0.969. This indicates that the supervision variable can be considered reliable because the Cronbach Alpha coefficient value exceeds the threshold of 0.6. Therefore, each statement in the variable is reliable.

d) Uji Reliabilitas Perilaku Audit Disfungsional (Y)

Table 5. Dysfunctional Audit Behavior Reliability Result

Cronbach's Alpha	N of Items
0.913	12

From the table 5, it can be seen that the dysfunctional audit behavior variable (Y) has a Cronbach's Alpha of 0.913. This indicates that the dysfunctional audit behavior variable can be considered reliable because the Cronbach Alpha coefficient value exceeds the threshold of 0.6. Therefore, each statement in the variable is reliable.

4.3. Hypotheses Testing

Hypotheses testing in this study using a path analysis model by the SPSS 26.0 program. After conducting the above tests, the answers to the research hypotheses are presented on Table 6.

Table 6. Hypotheses Testing Summary

Hypotheses	Structure	Model	Path Coefficient	t-value	p-value sig	Conclusion
H ₁	ρYX_1	$X_1 \rightarrow Y$	-0.444	-3.977	0.000	H ₁ accepted
H ₂	ρYX_2	$X_2 \rightarrow Y$	-0.283	-2.696	0.009	H ₁ accepted
H ₃	ρYX_3	$X_3 \rightarrow Y$	-0.157	-1.411	0.164	H ₁ rejected
H ₄		$X_3 \rightarrow X_1 \rightarrow Y$	-0.208		0.000	H ₁ accepted
H ₅		$X_3 \rightarrow X_2 \rightarrow Y$	-0.096		0.008	H ₁ accepted

The conclusions in the table 6 can be explained as follows:

- a. The competence variable (X_1) has a path coefficient of -0.444, indicating a negative influence. The level of significance has a probability value of $0.000 < 0.05$ and a calculated t-value of $-3.977 > t$ -table value of -2.000. This means that H_1 is accepted, so it can be concluded that competence has a direct and negative effect of 0.444 on dysfunctional audit behavior. The negative value indicates that the better auditor competence contributes to a decrease in dysfunctional audit behavior.
- b. The independence variable (X_2) has a path coefficient of -0.283, indicating a negative influence. The level of significance has a probability value of $0.009 < 0.05$ and a calculated t-value of $-2.696 > t$ -table value of -2.000. This means that H_1 is accepted, so it can be concluded that independence has a direct and negative effect of 0.283 on dysfunctional audit behavior. The negative value indicates that the better auditor independence contributes to a decrease in dysfunctional audit behavior.
- c. The supervision variable (X_3) has a path coefficient of -0.157, indicating a negative influence. The level of significance has a probability value of $0.164 > 0.05$ and a calculated t-value of $-1.411 < t$ -table value of -2.000. This means that H_1 is rejected, so it can be concluded that supervision does not have a direct effect on dysfunctional audit behavior. Supervision has a negative effect of 0.157 on dysfunctional audit behavior. The negative value indicates that the better supervision contributes to a decrease in dysfunctional audit behavior, but this effect is not statistically significant.
- d. The supervision variable (X_3) has an indirect path coefficient through competence of -0.208. This means that supervision through competence contributes 20.8% to reducing dysfunctional audit behavior. The significance value of $0.000 < 0.05$ means that H_1 is accepted, so it can be concluded that supervision indirectly has a significant effect on dysfunctional audit behavior through competence.
- e. The supervision variable (X_3) has an indirect path coefficient through independence of -0.096. This means that supervision through independence contributes 9.6% to reducing dysfunctional audit behavior. The significance value of $0.008 < 0.05$ means that H_1 is accepted, so it can be concluded that supervision indirectly has a significant effect on dysfunctional audit behavior through independence.

The final model based on the test result as shown on the Figure 3.

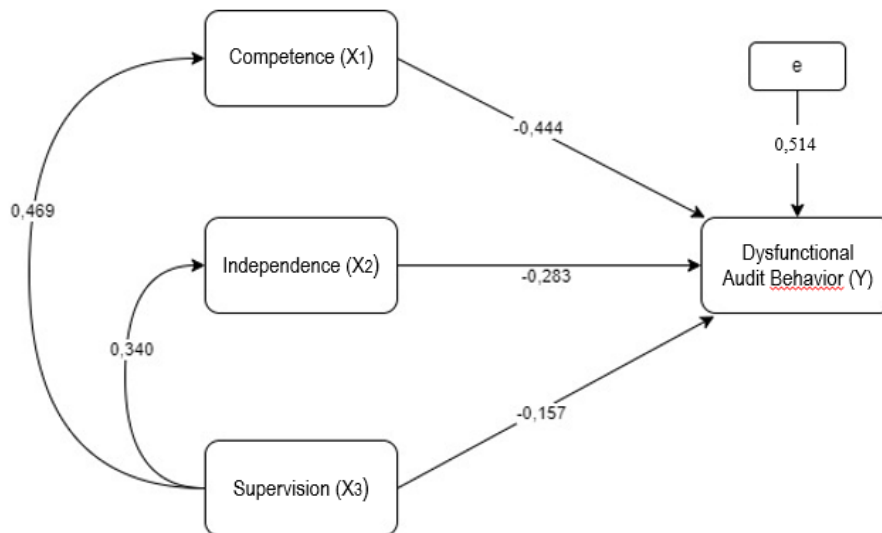


Figure 3. Final Model

4.4. Discussion

a) The Effect of Competence on Dysfunctional Audit Behavior

The competence variable has a path coefficient of -0.444 on dysfunctional audit behavior. A correlation of -0.444 means that the relationship between the competence variable (X_1) and dysfunctional audit behavior (Y) is moderate and in the opposite direction (because the correlation coefficient result is negative). In the opposite direction, it means that if the competence value is high, the dysfunctional audit behavior variable will be assessed as low, and vice versa.

The results of this study explain that competence has a significant effect on dysfunctional audit behavior because the significance value of the study is $0.000 < 0.05$. The results of this study are also relevant to research from Sipayung et al. (2021), Pura (2021), and Martini & Pertama (2019) which concluded that technical competence has a negative effect on dysfunctional audit behavior, which means that the higher the auditor's competence, the less likely the auditor is to engage in dysfunctional audit behavior. This is also in line with research by Amyar et al. (2019) which states that the lack of competence of auditors, team leaders, and supervisors plays a role in the occurrence of dysfunctional audit behavior.

b) The Effect of Independence on Dysfunctional Audit Behavior

The independence variable (X_2) has a path coefficient of -0.283 , which means it has a negative direction of influence. A correlation of -0.283 means that the relationship between the exogenous variables of independence (X_2) and dysfunctional audit behavior (Y) is quite strong and in the opposite direction (because the correlation coefficient result is negative). In the opposite direction, it means that if the independence value is high, the dysfunctional audit behavior variable will be assessed low, and vice versa. Furthermore, the level of significance has a probability value of $0.009 < 0.05$. This means that H_1 is accepted so that it can be concluded that independence has a direct and negative effect of 0.283 on dysfunctional audit behavior. This is in line with the results of Desmond et al. (2013) who found a significant negative relationship between independence and dysfunctional audit behavior but different from research by Johari et al. (2022) that auditor independence has a positive effect on dysfunctional audit behavior.

c) The Effect of Supervision on Dysfunctional Audit Behavior

The supervision variable (X_3) has a path coefficient of -0.157 , which means it has a negative direction of influence. A correlation of -0.157 means that the relationship between the exogenous variable supervision (X_3) and dysfunctional audit behavior (Y) is moderate and in the opposite direction (because the correlation coefficient result is negative). In the opposite direction, it means that if the supervision value is high, the dysfunctional audit behavior variable will be considered low, and vice versa. The level of significance has a probability value of $0.164 > 0.05$. This means that H_1 is rejected so that it can be concluded that supervision does not have a direct and significant effect in reducing dysfunctional audit behavior. This statement is in line with Putra & Wahyuni (2013) which shows the results that the supervision variable has a negative impact on dysfunctional audit behavior. This statement is also supported by research by Amyar et al. (2019) which concluded that inadequate supervision activities are one of the factors influencing the occurrence of dysfunctional audit behavior and Dewi (2008) who concluded that supervision actions have a negative effect on the tendency to prematurely terminate audit procedures.

d) The Indirect Effect of Supervision on Dysfunctional Audit Behavior Through Competence

The supervision variable (X_3) has a direct and indirect path coefficient through competence (X_1) of 0.033 . The increase in direct and indirect influence is 0.033 , which means that supervision through competence contributes 3.3% to increasing dysfunctional audit behavior. The significance value ($0.000 < \alpha (0.05)$) means that H_0 is rejected, so it can be concluded that supervision indirectly has a significant effect on dysfunctional audit behavior through competence. The results of this study are in line with those stated by Donnelly et.al., (2003) that someone who shows substandard performance has a greater chance of showing dysfunctional behavior because they feel they do not have the ability to maintain their position in the organization through their individual efforts.

e) The Indirect Effect of Supervision on Dysfunctional Audit Behavior Through Independence

The supervision variable (X_3) has a direct and indirect path coefficient through independence (X_2) of 0.015 . The increase in direct and indirect influence is 0.015 , which means that supervision through competence contributes 1.5% to increasing dysfunctional audit behavior. The significance value ($0.000 < \alpha (0.05)$) means that H_0 is rejected, so it can be concluded that supervision indirectly has a significant effect on dysfunctional audit behavior through independence.

5. Conclusion

Based on the results of the study in the previous chapter regarding the influence of competence, independence, and supervision on dysfunctional audit behavior (Case Study at the BPK Representative Office of West Java Province), several conclusions can be drawn:

- a) The competence variable has a direct negative influence on dysfunctional audit behavior. In other words, when competence is increased, dysfunctional audit behavior will decrease or occur less frequently.

- b) The independence variable has a direct negative influence on dysfunctional audit behavior. In other words, when independence is increased, dysfunctional audit behavior will decrease or occur less frequently.
- c) The supervision variable does not have a direct negative influence on dysfunctional audit behavior. In other words, supervision does not have a significant effect on reducing dysfunctional audit behavior.
- d) The indirect influence of supervision through competence on dysfunctional audit behavior is 3.3%. In other words, when supervision is carried out, it will increase competence, which indirectly has a significant effect on reducing dysfunctional audit behavior.
- e) The indirect influence of supervision through independence on dysfunctional audit behavior is 1.5%. In other words, when supervision is carried out, it will increase independence, which indirectly has a significant effect on reducing dysfunctional audit behavior.

This research is still based on a case study at the BPK Representative Office of West Java Province. It is suggested that future research be conducted with a more holistic approach for the BPK as an organization (as a whole), using the same or appropriate variables to obtain a more comprehensive picture and conclusions for the improvement of the BPK in the future.

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