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Research Article

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The Effect of Audit Complexity, Time Budget Pressure and Work Pressure on Dysfunctional Audit Behavior with Locus of Control as Moderation

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Abstract: *This study examines the role of locus of control as a moderating variable in the relationship between audit complexity, time budget pressure, and job stress on auditor dysfunctional behavior. Dysfunctional behavior in the context of auditing refers to actions that can damage the integrity and quality of audit results, such as delays in work, non-objective decision making, or neglect of proper audit procedures. Auditors often face challenges in the form of high task complexity, tight deadlines, and high job stress. The sample used was auditors working at a Public Accounting Firm in the Jakarta area. The sample of this study consisted of 125 respondents. Primary data analysis was carried out using the Structural Equation Modeling (SEM) method. The results of this study indicate that the time budget pressure variable has the greatest direct influence on auditor dysfunctional behavior. Then locus of control has the greatest direct influence on the relationship between audit complexity and auditor dysfunctional behavior. This study contributes to public accounting firm employees in maintaining and improving their audit quality, somewhat avoiding auditor dysfunctional behavior, which can be seen from several factors, namely prioritizing larger teams with stricter levels of supervision, so that auditors have an incentive to comply with proper audit procedures rather than taking dysfunctional actions. Then face the pressure to develop better individual skills. For further research, researchers plan to expand the research area and look for objects in other fields.*

Keywords: *Audit Complexity, Time Budget Pressure and Job Pressure, Locus of Control, Dysfunctional Audit Behavior.*

Introduction

Auditors gain public trust. With all the competencies possessed by a public accountant, it is expected that they can provide a free and impartial assessment of audit results (Badollahi et al., 2020). In conducting an audit of financial statements, a public accountant not only works for the interests of his clients, but also for external parties who require the audit report. When conducting an audit, auditors refer to the standards set in auditing standards (Shbail et al., 2018). Independent auditors are needed by public accounting firms so that the decisions taken can be trusted and impartial, and are based on facts obtained during the audit process (Octavia & Susilo, 2022). Professional audit services are highly dependent on the professional behavior of auditors. However, it is possible that auditors can behave unprofessionally (Prinanda & Kuntadi, 2024). Unprofessional behavior is often a reflection of dysfunctional behavior where both indicate a failure to meet the ethical, communication, or responsibility standards required in the work environment. Audit complexity does not affect audit fees because subsidiaries may use different auditors (Tjan et al., 2019).

Dysfunctional auditor behavior refers to the failure to follow the proper process throughout the audit implementation chain, which reduces the efficiency of obtaining evidence (Rohman, 2018). Dysfunctional audit behavior is often faced by auditors who are tasked with auditing at Public Accounting Firms. Several cases that have occurred in the audit environment provide evidence that professional ethics have not been applied evenly. This causes the quality of audit work to decline, and ultimately reduces public trust in the audit profession (Kartana, 2021). Auditors are expected to act professionally, but this professionalism

decreases due to dysfunctional behavior (Wetmiller, 2022). This dysfunctional behavior is caused by the complexity of the audit, limited working time, work pressure, which is also influenced by self-confidence to complete the work (locus of control)

The high complexity of audit tasks results in difficulties in completing auditor tasks, this has an impact on dysfunctional audit behavior (Lestari, 2019). According to Umar et al. (2017) audit complexity is in the form of task difficulties caused by the limited abilities and performance of the auditor related to the work performed (Tjan et al., 2019). Limited audit work time also contributes to dysfunctional behavior. The time budget pressure experienced by auditors is more likely to reduce audit quality. For example, several audit procedures that should have been carried out, but due to limited time, the procedure was skipped or not carried out (Octavia & Susilo, 2022).

High audit work pressure causes auditors to feel unable to cope with work demands, resulting in work stress (Dewayanti et al., 2022). This condition can be caused by internal or external factors (Prinanda & Kuntadi, 2024). Internal factors can include lack of experience and lack of mastery of the job. While external factors include conflict in the work environment, excessive workload, and inadequate time (Umar et al., 2017). Work pressure will affect auditor performance, which can lead to dysfunctional audits (Santoso & Syahzuni, 2024). The auditor's confidence in his/her ability to complete his/her work (locus of control) is very important to provide appropriate audit results. An auditor who has a good locus of control will have a better perspective and will become a quality or reliable auditor (Sipayung et al., 2021). This makes the auditor more confident in his/her own abilities and able to control himself/herself. This ability makes it difficult for auditors to commit violations, which causes dysfunctional audit behavior (Lukman, 2017; Wiyantoro et al., 2023).

Previous research related to the variables of Audit Complexity, Time Budget Pressure, Job Pressure, Dysfunctional Auditor Actors and Locus of Control has been widely conducted, where Audit Complexity, Time Budget Pressure and Job Pressure have an impact on Dysfunctional Audit Behavior (Umar et al. 2017; Rohman, 2018; Badollahi et al. 2020; Adeoti et al. 2020; Puspita et al. 2023; Kirbaş et al. 2024). Then Locus of Control as a moderator between the relationship between Audit Complexity, Time Budget Pressure and Job Pressure with Dysfunctional Auditor Actors (Lukman, 2017; Tjan et al. 2019; Kartana, 2021; Wetmiller, 2022; Abdallah et al. 2024)

Achyarsyah & Sabilah's (2024) research in Indonesia in 2023 revealed that audit complexity has no effect on dysfunctional audit behavior, but time budget pressure and work pressure directly affect dysfunctional audit behavior. This confirms that auditors are generally trained to handle complexity through experience and work system support (Syamsuri, 2023). High audit complexity can cause auditors to engage in dysfunctional behavior, such as manipulation, fraud, or deviations from audit standards.

The researcher wants to re-examine previous studies to find out how much influence there is between task complexity, time budget pressure, work pressure and locus of control on auditor dysfunctional behavior. However, this study was conducted in Jakarta, with a population of Auditors at the Jakarta Public Accounting Firm. This study also not only uses questionnaires, but also uses interview techniques to obtain data so that the data quality is better.

The purpose of this study was to determine the greatest influence on dysfunctional auditor behavior, then to see whether the moderator can strengthen the relationship between independent and dependent variables. The results of this study are expected to be used as input for auditors to improve the quality of the audit produced so that the level of client trust in the auditor will increase.

Literature Review

Behavioral Theory

Ajzen (1991) showed that individual behavior is influenced by attitudes, subjective norms, and perceived control over behavior. In the context of auditing, time budget pressure and complexity can affect auditors' perceptions of control over their behavior. A model that explains how psychological factors shape a person's intention to perform a behavior and how that intention is translated into action (Ajzen, 1991). Roberts (2005) explained that human behavior is influenced by a person's thought process and understanding of the world around them. Behavior is not only the result of stimulus and response, but also involves information processing and experience.

Audit Complexity

According to Azizah & Pratono (2020), audit complexity is when auditors face challenges in completing their audit tasks because the financial statements are very complex to audit. Audit complexity according to Widhiaswari et al. (2021) is defined as the audit process that increases the auditor's mental pressure to make decisions, which can lead to audit judgment errors and poor audit quality. According to Sukma et al. (2021) audit complexity is the level of difficulty and challenges faced by auditors in carrying out audit procedures, which are influenced by factors such as company size, organizational structure, number of transactions, and the level of subjectivity in accounting estimates. Syamsuri (2023) defines audit complexity as a condition in which audits become more difficult and require more professional judgment due to various factors such as a dynamic business environment, strict regulations, and complex information systems. According to Ulandarai & Kuntadi (2024), audit complexity is the challenge faced by auditors in assessing financial statements produced by companies with complex financial structures, evolving accounting standards, and the need for professionalism and skepticism in the audit process.

Time Budget Pressure

Time budget pressure is a constraint that occurs in audits due to limited resources, such as the amount of time required to complete audit tasks (Rohman, 2018). According to Wardani et al. (2021) budget pressure in auditing is a condition in which the auditor experiences time constraints in completing audit procedures, which can affect the independence and quality of the audit performed. Furthermore, according to Widhiaswari et al. (2021) time budget pressure is a condition in which the auditor must complete the audit task within a predetermined time period, which can lead to a reduction in audit procedures or adjustments in the collection of audit evidence. Then Dewi & Jayanti (2021) time budget pressure is a situation faced by auditors when they have to complete an audit within a limited time, which often leads to the sacrifice of audit procedures, such as reduced testing or adjustments in audit documentation. Febriyani et al. (2024) defines time budget pressure as a situation in which the auditor experiences pressure to complete the audit within a predetermined time, which can contribute to a decrease in audit quality due to cutting procedures or ignoring certain evidence.

Job Pressure

Job stress is a dynamic condition in which an individual is faced with opportunities, constraints, or demands related to what he or she strongly desires, but the outcome is perceived as uncertain and important (Riyadi, 2019). According to Rohmanullah et al. (2020) job stress is an individual's adaptive response to an excessive or stressful situation, which can have a negative impact on the individual psychologically and

physiologically. Sipayung et al. (2021) defines job stress as an interaction between an individual and the work environment that can cause unwanted emotional reactions, which affect a person's well-being and performance. According to Ramadani Rachmah et al. (2022) job stress is a condition in a job that causes an individual to experience mental or physical tension due to work demands that are difficult to control. Inoue et al. (2023) defines job stress as an individual's reaction to pressure in the work environment that can affect the physical, emotional, and performance of the individual at work.

Dysfunctional Auditor Behavior

According to Sipayung et al. (2021) dysfunctional auditor behavior is a deviant behavior by changing the audit procedures that have been established in the implementation of the audit or reducing all procedures with the intention of completing the audit assignment early. According to Achyarsyah & Sabilah (2024) dysfunctional auditor behavior is an action taken by the auditor that can reduce the effectiveness and efficiency of the audit process, such as reducing audit procedures, manipulating documentation, or ignoring audit evidence. According to Zamzam et al. (2024) dysfunctional auditor behavior includes actions that deviate from applicable audit standards, which can lead to a decrease in audit quality and reduce the credibility of the auditor profession. According to Munidewi et al. (2024) dysfunctional auditor behavior is any action that is contrary to the principles of professionalism and auditor independence, such as reducing audit procedures or manipulating evidence, which can threaten the integrity of the financial statements.

Locus of Control

According to Lestari (2019), locus of control is a personality factor, defined as an individual's belief in their ability to control employee performance. According to Kartana (2021), locus of control is an individual's perception of the causes of their success or failure, whether from internal factors (self-effort and ability) or external factors (luck, fate, or intervention from others). Azizah & Pratono (2020) define locus of control as an aspect of personality that influences how individuals respond to certain challenges or situations, where individuals with internal control feel responsible for what happens, while individuals with external control are more dependent on factors beyond their control. According to Zacharias & Laurens (2024), locus of control is the extent to which individuals believe they can control the outcomes that occur in their lives.

Hypothesis Development

Audit Complexity Against Dysfunctional Audit Behavior

Audit complexity is based on individual perceptions of the difficulty of an audit task, some auditors perceive audit tasks as tasks with high complexity and difficulty, but there are auditors who clearly know what tasks to do, can complete the work well and understand how to do the complex task (Lestariwati et al., 2020). Rohman (2018) explains that the more complex an audit, the greater the pressure faced by the auditor, both in terms of workload and professional responsibility. High complexity often requires auditors to work in more detail and carefully in examining financial statements and understanding the audited company system (Syamsuri, 2023). When auditors feel that the time or resources available are insufficient to complete the task properly, they can experience higher pressure (Badollahi et al., 2020). Research conducted by Widhiaswari et al. (2021) Wardani et al. (2021) shows that task complexity has a positive effect on dysfunctional audit behavior. Thus, the formulation of the first hypothesis is as follows:

H_1: Audit Complexity has a positive effect on Dysfunctional Audit Behavior.

Time Budget Pressure on Dysfunctional Audit Behavior

Pressure on the audit time budget usually arises when the audit firm gives the auditor fewer audit hours to complete the audit procedures (Hartanto, 2018). Dysfunctional behavior caused by time budget pressure can reduce audit effectiveness and increase the risk of errors or fraud in the financial statements (Wardani et al., 2021). Time budget pressure in auditing can be a major factor driving dysfunctional auditor behavior. Auditors who face high pressure may take shortcuts in the audit process, which can ultimately reduce audit quality and increase the risk of financial statement misstatement (Dewayanti et al., 2022). Therefore, the relationship between role theory and time budget pressure when role expectations that require auditors to act professionally decreases by showing dysfunctional behavior in the audit (Febriyani et al., 2024). Several previous research results show that time budget pressure has a positive effect on dysfunctional audit behavior (Rohman, 2018; Achyarsyah & Sabilah, 2024). Therefore, in this description, the formulation of the second hypothesis is as follows:

H_2: Time Budget Pressure has a positive effect on Dysfunctional Audit Behavior.

Job Pressure on Dysfunctional Audit Behavior

Job stress is caused by an imbalance between employee personality characteristics and job aspects and can occur in all work conditions (Inoue et al., 2023). Umar et al. (2017) stated that high job stress can encourage auditors to engage in dysfunctional behavior as a form of coping mechanism or adaptation to stress. Job stress causes people to act selfishly (Achyarsyah & Sabilah, 2024). As a result, individuals tend to do things that are detrimental to the organization or ineffective (Puspita et al., 2023). From an auditing perspective, auditors are vulnerable to many challenges. Auditors must immediately complete the audit program and collect sufficient audit evidence. Auditors who cannot control their job stress will react with impulses in their workplace (Anggraini & Nafasati, 2018). With higher demands, auditors tend to engage in detrimental behavior. It is possible that auditor job stress can lead to dysfunctional behavior (Sipayung et al., 2021). Research (Adeoti et al. 2020; Kirbaş et al., 2024) shows that work pressure increases individual involvement in dysfunctional audit behavior. Therefore, the third hypothesis is proposed as follows:

H_3: Job Pressure has a negative effect on Dysfunctional Audit Behavior.

The Influence of Internal Locus of Control on the Relationship between Audit Complexity and Dysfunctional Audit Behavior

Audit complexity and locus of control continue to develop. The complexity of audit tasks is also part of the process side that can support the creation of a good audit function, because in carrying out an audit, an auditor will be faced with many complex tasks (Kartana, 2021). When an auditor gets a complex job and has tasks that are beyond his/her capabilities, it is possible that the auditor will not carry out the task in accordance with applicable standards so that the audit results provided are of poor quality (Achyarsyah & Sabilah, 2024). As explained by Widia & Handayani (2024) in their research, individuals who experience the interaction of a lack of internal locus of control and task complexity tend not to consider the consequences of an action they take and are less responsible for their actions. Research conducted by Wardani et al. (2021) states that the complexity of audit tasks has a negative effect on dysfunctional audits. In line with that, the results of research by Kirbaş et al. (2024) also state that the complexity of audit tasks has a negative effect on dysfunctional audits. In addition, the results of research conducted by Umar et al. (2017) also stated that locus of control has a negative effect on the resulting dysfunctional audit. Research on the complexity of audit tasks is also supported by suggestions from previous research conducted by

Abdallah et al. (2024) which states that there is a positive effect of task complexity on dysfunctional auditor behavior. then the formulation of the fourth hypothesis is as follows:

H_4: Internal Locus of Control weakens Audit Complexity towards Dysfunctional Audit Behavior.

The Influence of Internal Locus of Control on the Relationship between Time Budget Pressure and Dysfunctional Audit Behavior

Locus of control shows how someone believes they can control success and failure (Wiyantoro et al., 2023). Lukman (2017) explains the internal locus of control which includes liking to work hard, having high initiative, always trying to find solutions to a problem, always trying to think as effectively as possible, having the perception that effort must be made if they want to achieve success. People with an internal locus of control will try to solve problems because of work pressure, tend to be active in solving problems (Rustiarini, 2023). Someone who has a locus of control can help him achieve success because someone who has a locus of control can provide motivation and is able to overcome the stress that exists in him (Achyarsyah & Sabilah, 2024). Time budget pressure causes individual stress that arises due to the imbalance between tasks and available time and affects professional ethics through the auditor's attitude, values, attention, and behavior (Dewayanti et al., 2022). When auditors are under pressure to complete their audit tasks within a specified time, in such conditions, auditors are more likely to deal with it by not performing behavioral audit procedures that reduce audit quality in the form of not performing audit procedures properly, resulting in a decrease in audit quality (Widhiaswari et al., 2021).

When auditors are expected to be able to act according to their professional role, due to time budget pressure, these professional actions show dysfunctional behavior in the audit (Rustiarini, 2023). The time budget pressure experienced by auditors has the potential to cause work stress in carrying out audit procedures which can cause auditors to feel rushed when carrying out audit procedures due to the mismatch between the time available and the time needed to complete the audit (Rohman, 2018). Previous research from Yulianti et al. (2022) showed that time budget pressure has a positive effect on dysfunctional audit behavior. Wetmiller (2022) research also showed that auditors who have an internal locus of control have lower work pressure so they are more focused on their work.

H_5: Internal Locus of Control weakens the relationship between Time Budget Pressure and Dysfunctional Audit Behavior.

The Influence of Internal Locus of Control on the Relationship between Job Pressure and Dysfunctional Audit Behavior

Internal Locus of Control refers to a person's perception that something that happens is caused by their own control or actions (Khalil & Nehme, 2023). Auditors who have this belief consider that work pressure is a factor beyond the auditor's control, thus increasing the likelihood of dysfunctional audit behavior (Khalil & Nehme, 2023). However, individuals who have an Internal locus of control are better able to control their emotions in any condition so that they can stay focused on their work (Shbail et al., 2018). High work pressure forces auditors to work harder, which can cause work stress. Auditors who do not have an internal locus of control will have difficulty adjusting themselves, which causes work stress, which will trigger dysfunctional behavior (Sipayung et al., 2021). The results of a study conducted by Tjan et al. (2019) stated that internal locus of control influences the relationship between work pressure and dysfunctional audit behavior. Based on this description, the following hypothesis is formulated:

H_5: Internal Locus of Control weakens the level of Job Pressure on Dysfunctional Audit Behavior.

Based on the theoretical logic above, the following research model was created:

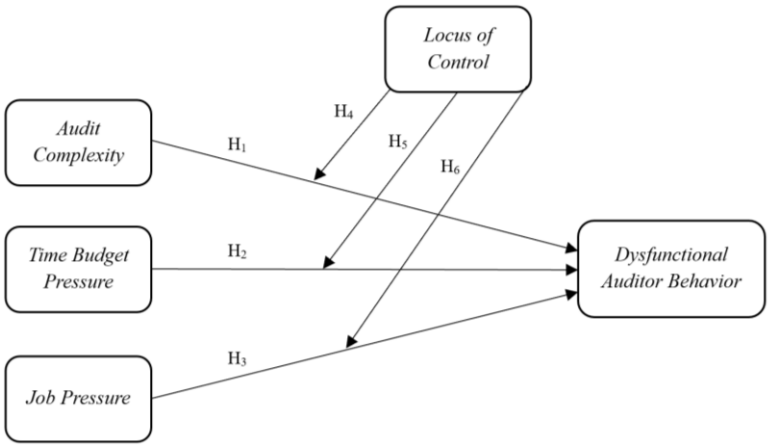

Figure 1. Research Model

Method

This study adapts from the previous journal, there are 25 indicators in this research questionnaire. Measurement related to the Audit Complexity variable consists of 5 statements adopted from Setiawan (2019), measurement of the Time Budget Pressure variable consists of 5 statements adopted from Smith (2010), measurement of the Job Pressure variable consists of 5 statements adopted from Ahsan et al. (2009), measurement of the Dysfunctional Auditor Behavior variable consists of 5 statements adopted from Sweeney & Pierce (2006), measurement of the Locus of Control variable consists of 5 statements adopted from (Tufail & Zahid, 2012).

This research is a type of quantitative research and primary data sources. Primary data were obtained from distributing questionnaires to respondents using Google Forms. The questionnaire uses a Likert scale with a measurement scale of 1-5, where a score of five means strongly agree (SA), a score of four means agree (A), a score of three means not neutral (N), a score of two means strongly disagree (D), and a score of one strongly disagree (SD). The type of research used is quantitative research using the SEM (Structural Equation Modeling) method, where the number of samples is determined based on the fact that Hair et al. (2021) stated that the minimum sample that can be used is 5 times larger than the number of questions, so the sample size used in this study is (25 × 5) 125 respondents.

Population of auditors working in Public Accounting Firms (KAP) in Jakarta. This study was conducted at KAP registered in Jakarta based on the Directory of Public Accounting Firms and Public Accountants published by the Indonesian Institute of Public Accountants (IAPI). Data collection was carried out in February 2025. The data collection technique begins with the distribution of an initial questionnaire (pretest) to 30 respondents to identify and eliminate potential misunderstandings in the measuring instrument used in measuring the research variables (Sugiyono, 2015), then a validity and reliability test will be carried out using Confirmatory Factor Analysis (CFA) to test and measure the hypothesized model. The validity test was carried out using the Kaiser Msyer Olkin (KMO) measurement and Measures of Sampling Adequacy (MSA) anti-image matrix correlation with the provision that the acceptable factor analysis value is if KMO ≥ 0.5 and MSA ≥ 0.5. Furthermore, the reliability test looks at the Cronbach alpha value with the provision that the acceptable value is ≥ 0.6 (Hair et al., 2021).

Analysis of primary data totaling 125 respondents using the Structural Equation Modeling method which will test the outer model and inner model. In the outer model test there are convergent validity, discriminant validity, reliability, collinearity, and adjusted r square. While the inner model test consists of

the criteria p-value, t-statistics, original sample. The magnitude of the convergent validity value can be known by looking at the loading factor value in the outer loading table and the Average Variance Extracted (AVE) value. According to research (Hair et al., 2021), the value that meets convergent validity is> 0.7 for the loading factor and for the AVE value is> 0.5. Furthermore, according to Hair et al. (2021) if the T statistic value is greater than the T table (1.650) with a P value <0.05 then this can be said to have a positive effect, conversely the direction of the relationship can be determined by looking at the original sample value.

Validity testing at the pretest stage refers to the Kaiser Msyer Olkin (KMO) and Measures of Sampling Adequacy (MSA) anti image matrix correlation values with the provision of ≥ 0.50 (Hair et al., 2021). Based on the test results, the KMO value ≥ 0.50 and the MSA value ≥ 0.50 were obtained from each indicator totaling 25 statements so that all indicators meet the validity requirements and can be used in the next analysis stage. Then, the reliability test refers to Cronbach's Alpha with the provision of ≥ 0.6 (Hair et al., 2021). Based on the reliability test, the results obtained were that all statement indicators obtained a value of ≥ 0.6 exceeding the predetermined value limit, indicating that all indicators in this study are reliable and can be used for further analysis.

Respondents in this study were employees working in Public Accounting Firms (KAP) registered based on the Directory of Public Accounting Firms published by the Indonesian Institute of Public Accountants (IAPI) in Jakarta. Based on the results of the distribution of questionnaires that have been conducted to 125 respondents, the results obtained that the respondents consisted of male gender as many as 79 people or 63.2% and female as many as 46 people or 36.6%. For the age of respondents dominated 20-30 years as many as 95 people or 76%, 31-40 as many as 28 people or 22.4%, 41-50 as many as 2 people or 1.6% and age over 50 years there were no respondents. Next, the level of education of respondents was dominated by D4/S1 accounting as many as 94 people or 73.6%, D3 as many as 23 people or 18.4%, and S2 Accounting as many as 8 people or 6.4%. Then for the type of position dominated by senior auditors as many as 65 people or 52%, junior auditors as many as 46 people or 36.8%, supervisor auditors as many as 7 people or 5.6%, manager auditors as many as 5 people or 4%, and managing partner auditors as many as 2 people or 1.6%. The length of work of respondents is dominated by 4-6 years of work as many as 67 people or 53.6%, 1-3 years as many as 45 people or 36%, 7-10 years as many as 9 people or 7.2%, and more than 10 years as many as 4 people or 3.2%.

Outer Model Test Results

Table 1. Outer Model Results

Variable	*Indicator*	*Outer Loading*	*Cronbach's Alpha*	*Composite Reliability*	*AVE*
Audit Complexity	AC1	0.772	0.832	0.882	0.559
	AC2	0.716			
	AC3	0.723			
	AC4	0.779			
	AC5	0.724			
Time Budget Pressure	TBP1	0.715	0.800	0.862	0.555
	TBP2	0.772			
	TBP3	0.787			

Variable	*Indicator*	*Outer Loading*	*Cronbach's Alpha*	*Composite Reliability*	*AVE*
	TBP4	0.813			
	TBP5	0.780			
Job Pressure	JP1	0.765	0.802	0.863	0.559
	JP2	0.782			
	JP3	0.767			
	JP4	0.703			
	JP5	0.737			
Locus of Control	LoC1	0.717	0.805	0.864	0.559
	LoC2	0.796			
	LoC3	0.720			
	LoC4	0.791			
	LoC5	0.718			
Dysfunctional Auditor Behavior	DAB1	0.700	0.851	0.886	0.691
	DAB2	0.847			
	DAB3	0.750			
	DAB4	0.804			
	DAB5	0.796			

Source: Researcher-processed data findings, 2025

The convergent validity value can be seen by looking at the loading factor value in the external loading table and can also be seen from the Average Variance Extracted (AVE) value. Hair et al. (2021) the fixed value that must be met to measure convergent validity is > 0.7, then for factor loading and AVE with a value of > 0.5. In this study, the results of the loading factor values obtained from 25 indicators were > 0.7, then it was stated that the 25 indicators were acceptable, and the AVE value was > 0.5 so that it had passed the provisions and it could be concluded that the 25 indicators were acceptable. In addition, the internal consistency reliability test used to measure the ability of indicators to measure their latent constructs based on the Composite Reliability and Croncbach's Alpha values to be accepted > 0.6 - 0.7 (Hair et al., 2021). The results of data processing obtained that all latent variables (constructs) had a Composite Reliability value of > 0.7. and Croncbach's Alpha value > 0.6. Thus, both Composite Reliability and Croncbach's Alpha values have passed the requirements.

Discriminant validity describes that one latent variable has differences with other latent variables (Hair et al., 2021). There are methods that can provide an explanation of the discriminant validity test, namely the Fornell Larckel Criterion and Cross Loading. The Fornell-Larckel Criterion describes that a latent construct must better explain the variance of its own indicators than the variance of other latent constructs (Hair et al., 2021). The measurements in this study all variables meet the criteria, so it can be said that the Fornell-Larckel Criterion has a good discriminant validity value.

The Cross Loading value shows the correlation between the indicator and its construct and other constructs. The correlation value of the indicator with the latent variable should show higher results compared to the correlation value with other latent variables (Hair et al., 2021). Based on the statistical results, the cross loading value of the measurement of Audit Complexity, Locus of Control, Auditor Dysfunctional Behavior, Work Pressure, and Time Budget Pressure has a higher value and is highly

correlated with the main variables it measures compared to other variables, this indicates that these variables have good discriminant validity.

Model fit is a value that shows the level of suitability for the whole of a model that can be calculated with the residual value of a predicted model by comparing it with the actual data. Here are the results of the study:

Table 2. Fit Model

	Saturated Model
SRMR	0.100
d_ULS	3.270
d_G	3.977
Chi-Square	1369.345
NFI	0.463

Source: Researcher-processed data findings, 2025

Based on the results of the analysis above, it can be seen that the Standardized Root Mean Square (SRMR) value is 0.100 <1, so the model can be stated as fit. Furthermore, the Normed Fit Index (NFI) value is 0.463 or 46.3% so it can be concluded that the structural model obtained has a relevance prediction.

Multicollinearity test is needed to determine whether there are independent variables that have similarities between independent variables in one regression model. If there is a correlation, it is stated that the regression model has a multicollinearity problem. The multicollinearity test is carried out by looking at the tolerance value and the Variance Inflation Factor (VIF) value. In the outer model VIF value table, the VIF value <5 indicates that there is no collinearity problem in the indicator (Hair et al., 2021). Based on the statistical results in this study, it shows that there is no multicollinearity problem in any indicator, because the VIF value <5 in all indicators.

Table 3. Adjusted R Square

	R Square	***R Square Adjusted***
Dysfunctional Audit Behavior	0.972	0.970

Source: Researcher-processed data findings, 2025

The next stage is to determine the R-square value, if the R-square is at a value of 0.75, 0.50, 0.25, it can be concluded that the outer model is strong, moderate and weak. The coefficient of determination value explains the extent to which the independent variable is able to explain the dependent variable (Hair et al., 2021). Based on the calculation, it is known that the variables Audit Complexity, Time Budget Pressure and Work Pressure are able to explain the Dysfunctional Audit Behavior variable by 97.0%, while the remaining 3.0% is explained by other variables not examined in this study.

Inner Model Test Results (Hypothesis Test)

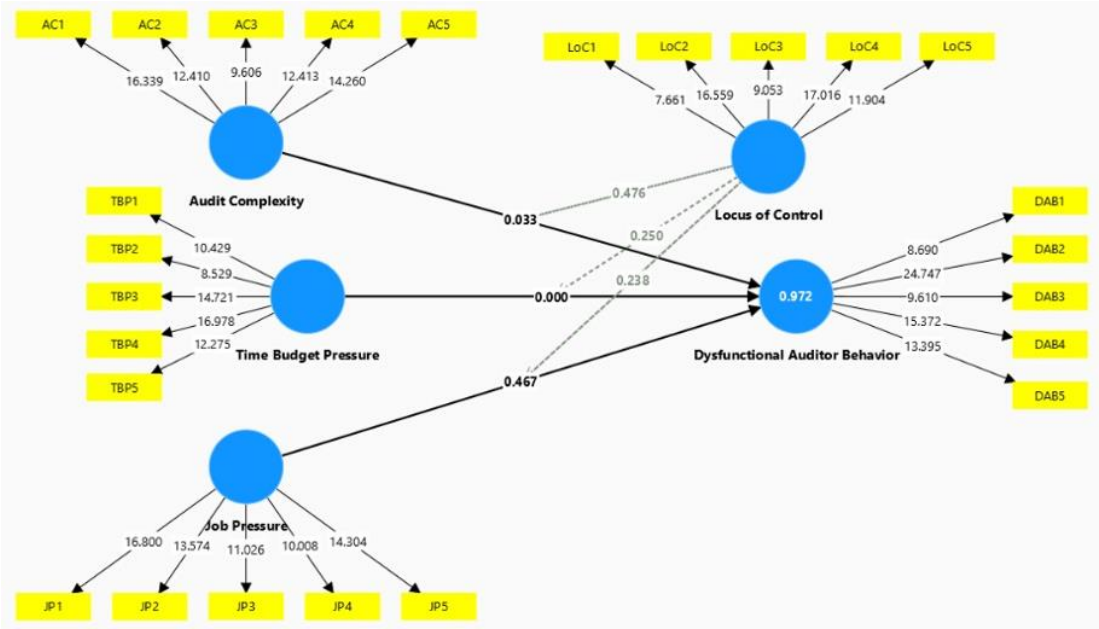

Figure 2. Hypothesis Test Results

Testing the inner model (hypothesis testing) of the study by looking at the results of the significance of the path coefficient. According to Hair et al. (2021) if the T statistic value is greater than the T table (1,650) at the 5% level, with a p-value <0.050, it can be said that there is a significant influence, while the direction of the relationship can be determined by looking at the original sample value.

Based on the calculation results using the bootstrapping method, the results are obtained in the table below:

Table 1. Hypothesis Test Results

	Hypothesis	*T - Statistic*	*P - Value*	*Information*
AC → DAB	H_1	1.840	0.033	The data support the hypothesis
TBP → DAB	H_2	19.435	0.000	The data support the hypothesis
JP → DAB	H_3	0.082	0.467	The data does not support the hypothesis

Source: Researcher-processed data findings, 2025

Inner model testing (hypothesis testing) by looking at the results of the path coefficient significance. If the T statistic value is greater than the T table (1.650) at the 5% level, with a p-value <0.050, it can be said that there is a significant influence. Hypothesis testing one of the influence of Audit Complexity (AC) on Dysfunctional Audit Behavior (DAB) obtained T Statistic 1.840 > 1.650 with a p-value of 0.033 <0.050, it can be said that there is a significant and positive influence between Audit Complexity on Dysfunctional Audit Behavior, thus H_1 can be accepted. Hypothesis testing two of the influence of Time Budget Pressure (TBP) on Dysfunctional Audit Behavior (DAB) obtained T Statistic 19.435 > 1.650 with a p-value of 0.000 < 0.050, it can be said that there is a significant and positive influence between Time Budget Pressure on Dysfunctional Audit Behavior. Thus H_2 is accepted. Hypothesis testing of three influences of Job Pressure (JP) on Dysfunctional Audit Behavior (DAB) obtained T Statistic 0.082 < 1.650 with p-value 0.467 > 0.050, it can be said that there is a negative influence between Job Pressure on Dysfunctional Audit Behavior. Thus H_3 is rejected.

Moderation Effect

Table 2. Moderation Test Results

	Hypothesis	***T - Statistic***	***P - Value***	***Information***
LoC → AC → DAB	H_1	0.059	0.476	The data does not support the hypothesis
LoC → TBP → DAB	H_2	0.675	0.250	The data does not support the hypothesis
LoC → JP → DAB	H_3	0.714	0.238	The data does not support the hypothesis

Source: Researcher-processed data findings, 2025

Hypothesis testing of the four moderating effects of Locus of Control (LoC) on the relationship between Audit Complexity (AC) and Dysfunctional Audit Behavior (DAB) obtained T Statistic 0.059 < 1.650 with p-value 0.476 > 0.050. So it can be concluded that the moderating effect of Locus of Control between the relationship between Audit Complexity and Dysfunctional Audit Behavior is to weaken the relationship, in other words, Locus of Control in this study does not play a role in moderating the relationship between the variables of Audit Complexity and Dysfunctional Audit Behavior. Thus H_4 cannot be accepted.

Hypothesis testing of the five moderating effects of Locus of Control (LoC) on the relationship between Time Budget Pressure (TBP) and Dysfunctional Audit Behavior (DAB) obtained T Statistic 0.675 < 1.650 with p-value 0.250 > 0.050. So it can be concluded that the moderating effect of Locus of Control between the relationship between Time Budget Pressure and Dysfunctional Audit Behavior is to weaken the relationship, in other words, Locus of Control in this study does not play a role in moderating the relationship between the variables of Time Budget Pressure and Dysfunctional Audit Behavior. Thus H_5 cannot be accepted.

Finally, the hypothesis test of the six moderating effects of Locus of Control (LoC) on the relationship between Job Pressure (JP) and Dysfunctional Audit Behavior (DAB) obtained T Statistic 0.714 < 1.650 with p-value 0.238 > 0.050. So it can be concluded that the moderating effect of Locus of Control between the relationship between Job Pressure and Dysfunctional Audit Behavior is to weaken the relationship, in other words, Locus of Control in this study does not play a role in moderating the relationship between the variables of Job Pressure and Dysfunctional Audit Behavior. Thus, H_6 cannot be accepted.

Results and Discussion

The first finding in this study proves that audit complexity can foster dysfunctional auditor behavior in KAP employees in Jakarta, this is because audit complexity does not affect the increase in technical competence and professional understanding of employees. High audit complexity can encourage auditors to improve their skills and competence in order to be able to handle more difficult tasks. Thus, auditors are more likely to follow professional standards rather than engage in dysfunctional behavior. Then the client also has financial transactions involving derivatives or complex financial instruments. They as auditors are also more careful and skeptical of the risk of fraud or material errors. This can reduce their tendency to engage in dysfunctional behavior such as ignoring relevant audit evidence. More complex audits usually involve larger teams with tighter levels of supervision, so auditors have an incentive to comply with proper

audit procedures rather than engage in dysfunctional actions. In complex audit situations, auditors are often faced with greater legal and reputational risks. Awareness of these risks can reduce the urge to engage in dysfunctional behavior. Gender, age and length of service factors can have an impact on audit complexity, this is because the respondents are mostly male aged 20-30 years and have worked for 4-6 years and they can work professionally so they do not carry out dysfunctional audits, because they want to prove their quality as an audit. Thus, the results of this study have similarities with previous studies which state that audit complexity can have an impact on dysfunctional auditor behavior (Rohman, 2018; Lestariwati et al., 2020).

The findings further prove that time budget pressure can increase the dysfunctional behavior of auditors of KAP employees in Jakarta, this can be seen from several aspects of employee responses that they believe that audit deadlines can be achieved thanks to good cooperation between auditor employees and clients in providing, giving the necessary information. When the data submitted by the client is very clear, it allows the auditor to complete the audit process more efficiently. If there are difficulties in communicating with the client, the auditor tries to understand well in order to complete the audit on time. With strict time constraints, auditors are encouraged to work more efficiently, manage their time well, and prioritize more critical tasks. This can reduce the likelihood of dysfunctional behavior caused by unstructured work. Auditors who often face time budget pressure tend to develop better time management skills, so they can complete tasks without sacrificing audit quality. Age factors, education level and length of service can have an impact on time budget pressure, this is because respondents with a Bachelor's degree in Accounting aged 30-40 years and 7-10 years of service tend to work optimally based on previous experience that makes them agile in working so that they can avoid dysfunctional auditor behavior. These findings are in line with previous research conducted by (Wardani et al., 2021; Achyarsyah & Sabilah, 2024) that time budget pressure has an impact on auditor dysfunctional behavior.

The following study proved that work pressure could not increase dysfunctional auditor behavior in KAP employees in Jakarta. Clients with many branches or subsidiaries do not require coordination in the audit process, so that auditors cannot perform their duties optimally. Auditors who experience high pressure tend to complete audit procedures faster without taking the necessary steps, such as ignoring additional testing or not documenting audit evidence adequately. Pressure can cause auditors to lose focus and professional skepticism, so they may be more likely to accept information from clients without conducting adequate verification. This can increase the risk of undetected errors or fraud. Auditors who are under high pressure tend to experience mental and physical fatigue, which can lead to errors in calculations, documentation, or interpretation of audit data. Excessive work pressure can reduce auditors' commitment to professional ethics and audit standards, so they are more likely to take shortcuts or ignore procedures that should be carried out. Age, education level and length of service have an impact on work pressure, with respondents aged 20-30 years with a D3 education level, then working for 1-3 years as a junior auditor, they tend not to focus when doing work under high pressure, so that it can increase their dysfunctional auditor behavior, which has an impact on decreasing the quality of an auditor. These empirical results are in line with research conducted by (Umar et al., 2017; Inoue et al., 2023), which states that work pressure has no impact on dysfunctional auditor behavior.

Other results of this study also found that locus of control does not moderate the relationship between audit complexity and dysfunctional auditor behavior in KAP employees in Jakarta. When auditors find problems in audits, they tend to find solutions rather than ignore them, even though it makes them work harder. In addition, auditors feel that client interests have a greater influence on audit results compared

to decisions made by auditors. Audit complexity reflects the level of difficulty of the tasks faced by auditors. If the audit complexity is high, auditors will face more pressure and technical challenges that can encourage dysfunctional behavior, regardless of whether they have an internal or external locus of control. In addition, the auditor profession has strict standards and regulations that govern how audits must be conducted. Auditors with an internal locus of control may believe that they have control over their work, but they are still bound by complex audit procedures. In this context, locus of control is not strong enough to change how auditors react to audit complexity. Although complex audit tasks can create pressure, skilled and experienced auditors may be able to overcome these challenges without leading to dysfunctional behavior. In this case, other factors (eg, work ethic or audit experience) may influence dysfunctional behavior more than the complexity of the task itself. The results of this study are similar to references stating that locus of control cannot moderate the relationship between audit complexity and auditor dysfunctional behavior (Lukman, 2017; Rustiarini, 2023).

Other results of this study indicate that locus of control does not moderate the relationship between time budget pressure and dysfunctional auditor behavior among KAP employees in Jakarta. When auditors face high time pressure, they tend to take shortcuts to complete tasks quickly, regardless of whether they have an internal or external locus of control. Situational factors such as tight deadlines and client demands are stronger in driving dysfunctional behavior than individual personality factors. Under high-pressure conditions, individuals tend to respond automatically and pragmatically without considering their beliefs about personal control. Time budget pressure in audits is often a very strong and urgent factor, so auditors may feel burdened by tight deadlines. In situations like this, locus of control (either internal or external) may be less influential in reducing the negative impact of time pressure. Auditors tend to focus on completing work in the fastest way, even if it has the potential to trigger dysfunctional behavior such as procrastination or neglect of procedures. Stress and fatigue due to time pressure can make all auditors susceptible to dysfunctional behavior, regardless of their locus of control. The study shows that locus of control does not moderate this relationship, meaning that time budget pressure directly affects auditor dysfunctional behavior, regardless of whether the auditor has an internal or external locus of control. Thus, these empirical results are in line with previous studies which state that locus of control cannot moderate the relationship between time budget pressure and auditor dysfunctional behavior (Dewayanti et al., 2022; Achyarsyah & Sabilah, 2024).

The final result in this finding shows that locus of control does not moderate the relationship between job pressure and dysfunctional auditor behavior among KAP employees in Jakarta. Auditors with an internal locus of control may feel that they have control over their work, but in high-pressure situations, they are still affected by environmental demands. In a stressful environment, even auditors with an internal locus of control may still be motivated to engage in dysfunctional behavior in order to complete their work on time. Job pressure in auditing is often very strong and can affect almost all auditors, whether they have an internal or external locus of control. These pressures, such as the demand to meet tight deadlines, a very large number of tasks, or high expectations from superiors, can cause auditors to feel trapped in a difficult situation to overcome, regardless of whether they feel they have control over the situation. In this context, locus of control may not have enough influence to moderate the impact of job pressure on dysfunctional behavior, because the pressure is already strong enough to affect all auditors. When pressure reaches a very high level, individuals often respond in an impulsive and pragmatic manner, without considering their personal beliefs about self-control. Then when there are difficulties in communicating with clients, auditors find it difficult to find the best way to overcome this. Because they feel they have no control over the

situation, they are more susceptible to excessive stress that can encourage dysfunctional behavior such as reducing audit procedures, delaying work, or manipulating documentation. Public accounting firms (KAP) also have productivity targets and standards that must be met, which can be a major cause of auditor stress. Thus, these findings are similar to references stating that locus of control cannot moderate the relationship between audit complexity and dysfunctional auditor behavior (Shbail et al., 2018; Khalil & Nehme, 2023).

Closing

Conclusion

This study explains how factors consisting of audit complexity, time budget pressure, work pressure can affect dysfunctional audit behavior moderated by locus of control in 125 public accounting firm employees in Jakarta as research objects. High audit complexity can encourage auditors to improve their skills and competencies in order to be able to handle more difficult tasks.

Based on the results of the research that has been conducted, it is concluded that audit complexity and time budget pressure have a significant impact on auditor dysfunctional behavior. In addition, auditors who often face time budget pressure tend to develop better time management skills, so they can complete tasks without sacrificing audit quality. The results of the study also concluded that work pressure does not have an impact on auditor dysfunction, this is because excessive stress can reduce the auditor's commitment to professional ethics and audit standards, so they are more likely to take shortcuts or ignore procedures that should be carried out. Then other results of this study also concluded that locus of control cannot have an impact on the relationship between audit complexity, time budget pressure, work pressure on auditor dysfunctional behavior, because audit complexity reflects the level of difficulty of the tasks faced by the auditor. If the audit complexity is high, the auditor will face more pressure and technical challenges that can encourage dysfunctional behavior. Then if stress and fatigue due to time pressure can make all auditors susceptible to dysfunctional behavior, regardless of their locus of control.

Limitation

There are several limitations that can be improved and developed in this study, such as organizational culture factors. The values applied in the audit organization can greatly influence auditor behavior. If the organizational culture encourages efficiency and fast results without regard to quality, then auditors may feel forced to ignore the correct procedures, even though they have an internal locus of control. Then pressure from superiors or clients, to meet the expectations of superiors or clients that are often unrealistic, can encourage auditors to act in ways that are not in accordance with professional standards, even if they have a strong locus of control. This factor can replace the influence of locus of control in moderating the relationship. Next, working conditions, limited resources or policies that do not support auditors in managing workload or time can also cause dysfunctional behavior. In cases like this, locus of control may not be able to compensate for the influence of a less supportive work environment.

The limitations that can be improved further are: first, in this study, the respondents studied were employees at a public accounting office which was limited to respondents in the Jakarta area. As a result, these findings cannot represent all employees of public accounting offices in Jabodetabek. Therefore, for further research, the researcher will provide information to increase the number of respondents in order to obtain more comprehensive results. Second, the variables included in this study should continue to be developed so that other variables related to this study can be used in different contexts. Therefore, the researcher provides input for further research by including other variables. Third, there is autocorrelation

in the HTMT value which indicates that respondents are not focused on filling out the questionnaire. Therefore, for further research, the questionnaire section can be distributed in such a way that it does not interfere with filling out the questionnaire.

Managerial Implications

This study has several managerial implications to prevent dysfunctional auditor behavior. The implications that can be drawn from the conclusions above are to form a mentoring system with senior auditors or supervisors who can help auditors deal with work pressure. Then ensure that the auditor's work is always reviewed by the supervisor or audit partner to prevent any procedures being ignored due to time pressure or work pressure. In addition, reduce the excessive workload on one auditor team with a rotation system or sharing tasks with other teams, and auditor evaluation is not only based on the speed of audit completion, but also compliance with audit standards and the quality of work results (Widhiaswari et al., 2021; Dewayanti et al., 2022).

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