

Time Budget Pressure, Task Complexity, and Dysfunctional Audit Behavior: Role of Audit Fees

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Abstract

Introduction / Main Objectives: This study aims to analyze the effect of Time Budget Pressure and Task Complexity on Dysfunctional Audit Behavior with Audit Fees as a Moderating Variable at the Makassar City Public Accounting Firm. **Methods:** The focus of this research was on 39 respondents. This study's research type is quantitative, using primary data. The data collection technique was carried out using a questionnaire. The population of this study was all auditors registered at KAP Makassar City. This research uses field research methods. This study used a survey method to collect field data by distributing questionnaires to research objects. The statistical method used to test the hypothesis is to use multiple linear regression with the help of Smart PLS 3.0 software. The measurement stages carried out are the outer model and inner model tests. **Findings / Results:** The analysis results show that time budget pressure and task complexity positively and significantly affect dysfunctional audit behavior. Audit fees weaken the effect of time, budget pressure, and task complexity on dysfunctional audit behavior. **Conclusions:** The implication of this research is to provide input to public accounting firms to evaluate policies that can be carried out to overcome the possibility of dysfunctional behavior.

Keywords: Audit Fee; Dysfunctional Audit Behavior; Task Complexity; Time Budget Pressure

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INTRODUCTION

Financial statement audits are the specialty of public accounting firms, also known as "KAPs." Potential investors, creditors, the government, and other third parties often utilize the audit service to evaluate the company and make choices about the organization. Certified public accountants must audit the company's financial accounts. Professionalism and objectivity are essential auditors' qualities (Sugianto, 2021). Users of financial statements can utilize all information in the statements as a basis for decision-making if the auditor acts independently and professionally (Wibowo, 2016). Dysfunctional audit behavior results from many auditors' failure to follow established auditing standards and procedures when reviewing financial statements (Mahardini et al., 2016). When auditors stray from established norms and practices when carrying out audit programs, this can adversely affect audit quality in one of two ways (Hartanto, 2018). Reduced Audit Quality Practices (RAQPs) relate to actions that can impact audit quality negatively. Underreporting of Time (URT) refers to the opposite activity category, which might lower audit quality. Due to auditors'

violations of professional norms and KAP policies, both actions can be viewed as unethical (Hartanto, 2018).

In 2018, KAP Marlinna and KAP Merliyana Syamsul were involved in cases involving Audit Standards (SA) violations. The Ministry of Finance of the Republic of Indonesia imposed administrative sanctions on both firms in response to a complaint from the Financial Services Authority (OJK) regarding audit procedure violations by KAP (Suci & Suryani, 2020; CNN Team, 2018). During the audit of PT Sunprima Nusantara Pembiayaan (SNP) Finance's financial statements from 2012 to 2016, KAP failed to fully implement information system controls related to customer data and the accuracy of financing receivables journals, according to data from the Center for Financial Professional Development (PPPK). In addition, the auditors did not obtain sufficient audit evidence for consumer financing receivables accounts and did not implement the proper fraud risk detection and response procedures. This case exemplifies the failure of auditors to adhere to the professional standards of public accountants (Widhiaswari et al., 2021). To ensure pertinent and reliable audit quality, financial statements must be audited by professionals who ensure compliance with the Financial Accounting Standards (SAK) established in Indonesia (Mahardini et al., 2016). Auditors who deviate from these predetermined standards can damage audit quality and mislead investors by providing deceptive or misleading financial information (Mahardini et al., 2016).

Given the potential consequences of auditors' aberrant behavior, it is essential to investigate the factors that contribute to such behavior. By identifying the causes through empirical evidence, appropriate measures can be taken to anticipate and resolve these issues, thereby preserving public confidence in the auditing profession and advancing it. In this regard, 1950s research incorporating Carl Hovland's theory of attitude modification becomes valuable. This theory encompasses concepts such as the Dissonance theory and the Functional theory, providing insight into how attitudes are formed and can be altered through communication, ultimately influencing an individual's behavior in particular situations (Rohman, 2018).

Time budget constraint contributes to auditors' defiant (dysfunctional) behavior (Wibowo, 2016). Suryanti (2019) argues that auditors face a significant challenge due to time budget pressure, which restricts the time allotted to complete their duties. Multiple studies have examined the relationship between time budget constraints and dysfunctional behavior. Kiryanto & Tyas (2018), Martini & Pertama (2019), Rohman (2018), and Sugianto (2021) found that time budget constraint positively influences dysfunctional audit behavior. These findings, however, contradict the research conducted by Salsabila (2017), Setyadi (2019), and Sugianto (2021), which suggests that time budget constraint does not affect dysfunctional auditor behavior.

In addition to time and budget constraints, task complexity influences auditors' deviant behavior (Salsabila, 2017). (Dewi et al., 2021) According to Dewi et al., the complexity of a task refers to the degree to which individuals face intricate or complicated problems while conducting their duties. The assignment's complexity positively correlates with auditors' dysfunctional behavior (Wibowo, 2016). Salsabila (2017) concurs with the findings of Rohman (2018) and Sugianto (2021) that task complexity has a positive impact on dysfunctional audit behavior. However, the findings of Setyadi (2019) and Theresia (2016)



indicate that task complexity does not affect dysfunctional audit behavior. Another factor believed to influence dysfunctional audit behavior is audit fees. Audit fees are the remuneration or monetary compensation auditors receive for their services (Liu, 2017). According to research conducted by Kiryanto & Tyas (2018) and Hartati (2016), audit fees positively impact dysfunctional behavior. Nonetheless, according to Mentari Sri Kencana (2016) and Suprpto (2021), audit fees harm dysfunctional auditor behavior.

This research was motivated by Salsabila's previous study (2017), which focused on the Financial and Development Supervisory Agency (BPKP) of DKI Jakarta Province. However, the present research differs in location, as it was conducted in Makassar city, specifically at public accounting firms listed in the Directory published by the Indonesian Institute of Certified Public Accountants in 2021. Selecting this location facilitated data collection since the Directory provides easy access to public accounting firms' names, addresses, and licensing information where certified public accountants perform their work.

While previous research solely examined the impact of independent variables (leadership style, task complexity, and time budget pressure) on the dependent variable (dysfunctional audit behavior), this study introduced an additional variable, audit fees, as a moderating variable. The reason for including audit fees as a moderating variable is that fees are external factors determined by the client and may influence an auditor's attitude and behavior. Auditors' actions may be influenced by the fees they receive, which can lead to deviations from professional standards and ethical codes.

The findings of this study are expected to contribute to the accounting literature, specifically in the field of behavioral accounting and auditing, by shedding light on the dysfunctional actions exhibited by auditors. Furthermore, this research is intended to serve as a valuable reference for future studies exploring similar topics. Given the background above and the disparities in previous research findings, conducting this study becomes crucial to empirically test and substantiate the effects of time budget pressure and task complexity on dysfunctional audit behavior when moderated by audit fees at public accounting firms in Makassar City.

The theory of attitude change, introduced by Carl Hovland in the early 1950s, is a recommended framework for predicting attitudes and behaviors. This theory encompasses various theories, including dissonance theory and functional theory. Dissonance theory explains that discrepancies or inconsistencies motivate individuals to reduce or eliminate these discrepancies. In the context of auditors, when faced with conflicting demands or circumstances such as excessive workload and limited resources, auditors may engage in deviant behavior in their audit assignments, such as prioritizing specific tasks over others or making errors in audit procedures (Devi & Suaryana, 2016).

Within the framework of attitude change, the functional theory posits that attitudes fulfill individuals' needs. Attitude changes occur when individuals aim to support their intentions or goals. In the case of auditors, they may exhibit various functional or dysfunctional responses to meet the demands they encounter. These responses can be driven by the need for alignment between their actions and their demands (Devi & Suaryana, 2016).

Dysfunctional audit behavior refers to behaviors exhibited by auditors during the audit process that deviate from established procedures or standards (Setyadi, 2019). Deviant behavior in auditing is considered a response to the environment, including the control systems in place. Such behavior can have direct and indirect impacts on audit quality.

Directly, it can harm audit quality through actions such as altering or replacing audit procedures and prematurely signing off on the audit, collectively referred to as audit quality reduction (RKA) behaviors. Indirectly, dysfunctional auditor behavior can have an impact through the under-reporting of time spent on tasks (Septiani & Sukartha, 2017).

Time budget pressure refers to the condition where auditors are expected to work efficiently within the allocated time and face tight time constraints. In the auditor's work environment, time budget pressure is normal (Sari, 2016). It is necessary for auditors to effectively manage their time to meet client deadlines and achieve career success (Otley & Pierce, 1996; Kusuma, 2017). Therefore, auditors consistently face pressure to complete audits within a predetermined budget.

Task complexity, on the other hand, refers to a task's intricate and challenging nature, which requires individuals to enhance their thinking skills and exhibit patience when addressing task-related problems (Wibowo, 2016). According to Dewi and Wirasedana (2016), task complexity is perceived as difficulty in completing a task, particularly when individuals perceive their limited ability to accomplish it. Auditing tasks have become increasingly complex due to their difficulty and variability. Audit complexity arises when auditing activities involve task complexity and variability (Rafiskalina, 2021).

As described by Rafiskalina (2021), audit fees represent the compensation received by auditors from the client company they are auditing. The extent to which the auditor's motivation to carry out the audit process is maximized depends on the alignment between the audit fee and the factors determining its amount. If the fee is not appropriately aligned with these factors, it may affect the auditor's motivation and, subsequently, the audit quality. Audit fees are typically determined through a contractual agreement between the auditor and the client before commencing the audit process.

As time budget pressure increases, the likelihood of dysfunctional auditor behavior also increases (Theresia, 2016). Additionally, under time pressure, auditors may reduce risk assessment and sample sizes (Svanberg & Öhman, 2016). The theory of attitude change, particularly dissonance theory, explains how incongruities or discrepancies can motivate individuals to eliminate or reduce such incongruities. When auditors experience pressure, they may be more prone to exhibiting deviant behavior (Rohman, 2018). Several studies, including those conducted by Svanstrom (2016), Rohman (2018), and Dewi et al. (2021), have provided empirical evidence supporting the positive effect of time budget pressure on dysfunctional audit behavior.

H1: Time budget pressure has a positive effect on audit dysfunctional behavior.

Auditor dysfunctional behavior tends to increase as task complexity increases during audit tasks (Kusuma, 2017). This can be attributed to the increased difficulty and diversity of the auditor's tasks. The theory of attitude change, particularly dissonance theory, explains how individuals are motivated to eliminate incongruities or discrepancies (Siegel & Marconi, 1989; Rohman, 2018). When auditors face conflicting demands or pressure, such as having to complete a substantial amount of work with limited resources, they may attempt to resolve the conflict by prioritizing tasks or disregarding those they perceive as less important. Several studies, including those conducted by Rohman (2018), Salsabila (2017),



and Sugianto (2021), have provided empirical evidence supporting the positive relationship between task complexity and dysfunctional auditor behavior.

H2: Task complexity has a positive effect on dysfunctional audit behavior.

Time budget pressure compels auditors to complete tasks within a predetermined timeframe. When auditors cannot meet the requirements of the audit program within the designated time budget, they may resort to deviant behavior (Kiryanto & Tyas, 2018). Research conducted by Hartati (2016) indicates that auditors engage in deviant (dysfunctional) behavior when the fees they receive are disproportionate to the tasks or pressures they face. Conversely, studies conducted by Setyadi (2019) and Sugianto (2021) demonstrate that time budget pressure has a negative effect on dysfunctional audit behavior. Additionally, research by Suprpto (2021) reveals that audit fees also have a negative impact on dysfunctional audit behavior. According to the functional theory of attitude change, attitudes fulfill one's needs. When auditors are provided with adequate audit fees despite tight time constraints, they are likelier to exhibit professional and independent behavior, demonstrating their best performance and a heightened sense of responsibility in their audit duties (Habibah & Widiastoeti, 2018). Therefore, higher fees received by auditors are associated with a decreased likelihood of engaging in dysfunctional behavior.

H3: Time budget pressure has a negative effect on dysfunctional audit behavior when moderated by audit fees.

Task complexity can influence auditors to engage in dysfunctional audit behavior as they strive to complete their tasks (Dewi & Wirasedana, 2016; Sugianto, 2021). It is crucial for the audit fee received to be commensurate with the level of competence demonstrated by the auditor. Research by Theresia (2016) reveals that task complexity negatively impacts dysfunctional audit behavior, while Suprpto (2021) shows that audit fees also negatively affect dysfunctional audit behavior. According to the functional theory of attitude change, attitudes are shaped to fulfill one's needs. Receipt of audit fees serves as one of the motivating factors for auditors to perform their work effectively (Amran et al., 2021). Higher audit fees also contribute to auditors demonstrating more excellent professionalism (Faizal, 2019). Professional behavior exhibited by auditors includes avoiding dysfunctional behavior during an auditing (Wirasedana, 2017). Consequently, when auditors face high task complexity and receive adequate audit fees from clients, the likelihood of engaging in dysfunctional audit behavior is reduced.

H4: Task complexity has a negative effect on dysfunctional audit behavior when moderated by audit fees.

RESEARCH METHOD

Sixty-five auditors from a public accounting firm in Makassar City who are members of the Indonesian Accountants Association (IAI) made up the study's population. Since there was a very small sample size of 65 participants, a census sampling method was adopted (Sugiyono, 2013) to ensure that all population members were included in the study. This study relies on quantitative data, which takes the form of values or scores for how

respondents responded to various assertions in the survey. Primary and secondary data were used to complete this investigation. Secondary data is data obtained through intermediary media by studying literature in the form of books, notes, archives, and other sources relevant to the topic being studied, while primary data is data obtained directly from field research through direct observation of objects and can describe the situation at that time, such as questionnaires and observations. The hypothesis is tested statistically using multiple linear regression and the Smart PLS 3.0 program.

Table 1. Operational Variables and indicators

Variable	Code	Item / Indicator	Reference
Time Budget Pressure	• TBP1	• Level of time budget tightening	(Suryanti, 2019)
	• TBP2	• Time budget achievement rate	
Task Complexity	• TC1	• Task difficulty	(Azizah, 2019)
	• TC2	• Task structure	
Audit Fee	• AF1	• Task risk	(Faizal, 2019)
	• AF2	• Given complexity	
	• AF3	• Client needs	
	• AF4	• Skill level	
	• AF5	• Cost structure	
Dysfunctional Audit Behavior	• DAB1	• Premature sign-off	(Septiani & Sukartha, 2017)
	• DAB2	• Underreporting of time	
	• DAB3	• Altering/replacement of audit procedure	

Source: Primary data processed, 2022

RESULT AND DISCUSSION

Table 2. Respondent Demographic Data

Variable	Measurement	n	%
Gender	Man	30	76,92
	Woman	9	23,08
Position	Junior auditor	7	17,95
	Senior Auditor	21	53,85
	Manager	8	20,51
	Partner	3	7,69
Education Level	D3	0	0
	S1	24	61,54
	S2	7	17,95
	S3	8	20,51
Work-length (year)	< 1	4	10,26
	1-3	7	17,95
	> 3	28	71,79

Source: Processed primary data, 2022



The demographic data reveals that out of the 39 respondents who participated in the study, 30 auditors, or 76.92%, were male, while nine auditors, or 23.08%, were female. When considering the respondents' positions at the Public Accounting Firms (KAP) in Makassar, it is observed that seven auditors, or 17.95% held junior auditor positions. In contrast, 21 auditors, or 53.85%, were senior, eight auditors, or 20.51%, were managers, and three auditors, or 7.69%, were partners. Regarding educational qualifications, most auditors held an undergraduate degree (S1), with 24 auditors or 61.54% of the total respondents. Additionally, seven auditors, or 17.95%, held a master's degree (S2), while eight auditors, or 20.51%, possessed a doctoral degree (S3). Regarding work experience, 28 auditors, or 71.79%, have worked over three years. On the other hand, four auditors, or 10.26%, had less than one year of experience, and seven auditors, or 17.95%, had worked for 1 to 3 years.

The analysis of respondents' responses concerning time budget pressure indicates that most respondents agreed with the statement items, while the smallest number strongly disagreed. The average value for the seven statements was 3.44358, indicating an overall agreement. Similarly, most respondents agreed with the statement items regarding task complexity, while a few strongly disagreed. The average value for the six statements was 3.647438, indicating general agreement. Moving on to the responses regarding audit fees, most respondents strongly agreed with the statement items, whereas a small number disagreed. The average value for the seven statements was 4.18973, indicating a solid agreement. Lastly, most respondents agreed with the statement items regarding dysfunctional audit behavior, while the fewest disagreed. The average value for the 12 statements was 4.3675, indicating a solid agreement.

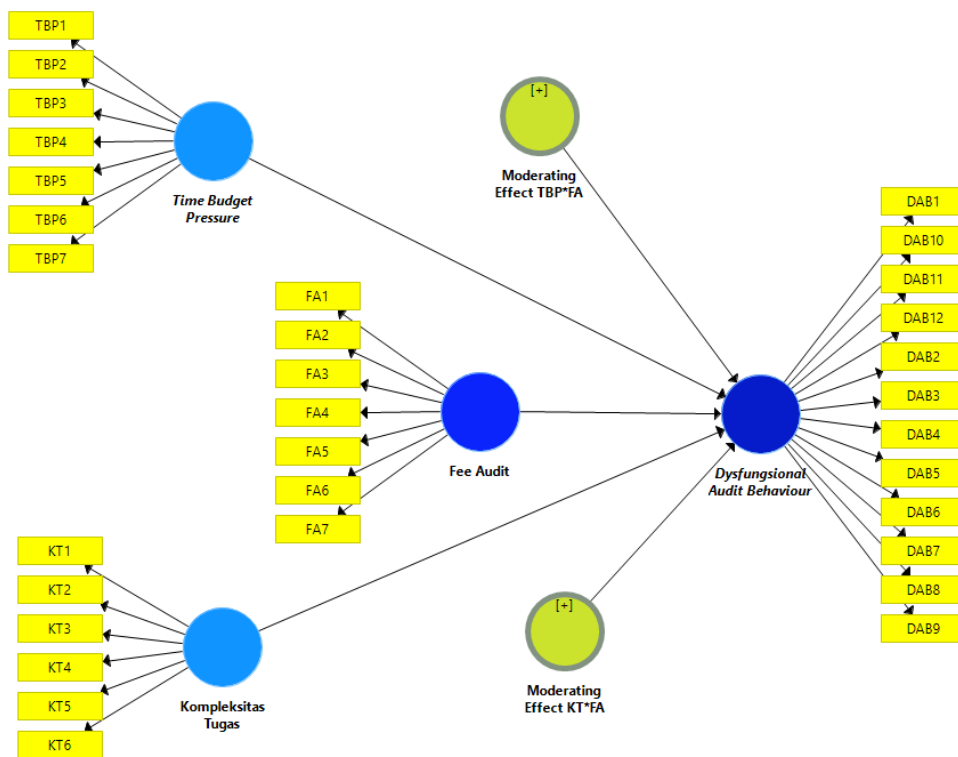


Figure 1. First Order Confirmatory Factor Analysis

The first-order construct analysis focuses on a single level, analyzing the relationship between the latent constructs and their corresponding indicators. Figure 1 illustrates the first-order constructs and their associated indicators. The Time Budget Pressure construct is measured by indicators TBP1 - TBP7, the Task Complexity construct is measured by indicators KT1 - KT6, the Audit Fee construct is measured by indicators FA1 - FA7, and the Dysfunctional Audit Behavior construct is measured by indicators DAB1 - DAB12.

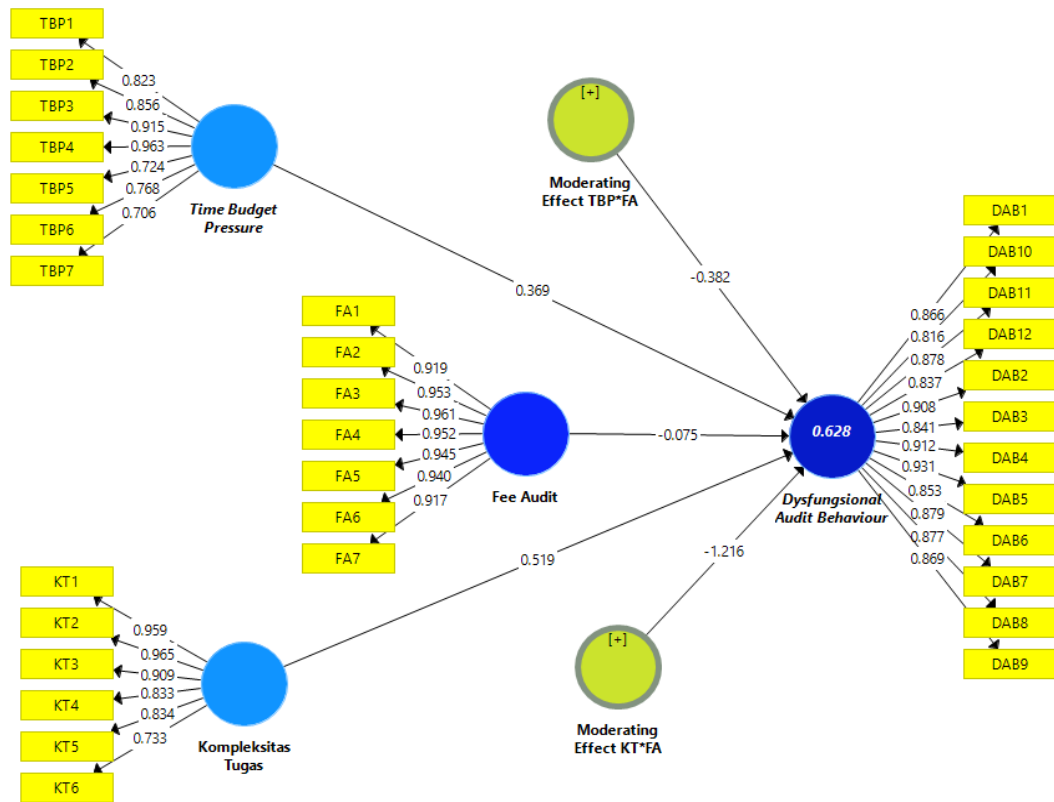


Figure 2. SEM Full Model Test Using smart PLS.

Structural Equation Modeling (SEM) utilizing Smart PLS 3.0 was the primary analytic tool used in this investigation. Since the model is adequate, the results of the tests shown in Figure 2 show that there is no loading factor to exclude indications with loading values below 0.50.

Table 3. Validity and Reliability Test

Variable	Instrument	r-calculated	Cronbach's Alpha	Result
Time Budget Pressure	TBP1	0.823	0.979	Valid and Reliable
	TBP2	0.856		Valid and Reliable
	TBP3	0.915		Valid and Reliable



Variable	Instrument	r-calculated	Cronbach's Alpha	Result
Task Complexity	TBP4	0.963	0.950	Valid and Reliable
	TBP5	0.724		Valid and Reliable
	TBP6	0.768		Valid and Reliable
	TBP7	0.706		Valid and Reliable
	TC 1	0.959		Valid and Reliable
	TC 2	0.965		Valid and Reliable
	TC3	0.909		Valid and Reliable
	TC 4	0.833		Valid and Reliable
	TC 5	0.834		Valid and Reliable
	TC 6	0.733		Valid and Reliable
Audit Fee	AF1	0.919	0.979	Valid and Reliable
	AF2	0.953		Valid and Reliable
	AF3	0.961		Valid and Reliable
	AF4	0.952		Valid and Reliable
	AF5	0.945		Valid and Reliable
	AF6	0.940		Valid and Reliable
	AF7	0.917		Valid and Reliable
Dysfunctional Audit Behavior	DAB1	0.866	0.973	Valid and Reliable
	DAB2	0.908		Valid and Reliable
	DAB3	0.841		Valid and Reliable
	DAB4	0.912		Valid and Reliable
	DAB5	0.931		Valid and Reliable
	DAB6	0.853		Valid and Reliable
	DAB7	0.879		Valid and Reliable
	DAB8	0.877		Valid and Reliable
	DAB9	0.869		Valid and Reliable
	DAB10	0.816		Valid and Reliable
	DAB11	0.878		Valid and Reliable
	DAB12	0.837		Valid and Reliable

Source: PLS output, 2022

To evaluate the model, we analyzed the data using three different metrics. Convergent validity, composite reliability, and discriminant validity are the three indicators. The estimated results of the outer loading test calculated with PLS for indicators of Time Budget Pressure, Task Complexity, Audit Fees, and Dysfunctional Audit Behavior variables are shown in Table 3. All construct indicators are legitimate because the table's loading factors for TBP1–TBP7, TC1–TC6, F1–F7, and DAB1–DAB12 are more significant than 0.70. The indicators used to quantify time-budget pressure, task complexity, audit fees, and dysfunctional audit conduct were reliable.

Table 4. Discriminant Validity

	Dysfunctional Audit Behavior	Audit Fee	Task Complexity	Moderating Effect TC*FA	Moderating Effect TBP*FA	Time Budget Pressure
Dysfunctional Audit Behavior	0.873					
Fee Audit	-0.207	0.941				
Task Complexity	-0.210	-0.173	0.876			
Moderating Effect TC*FA	-0.687	0.219	0.563	1.000		
Moderating Effect TBP*FA	-0.037	-0.459	0.514	0.081	1.000	
Time Budget Pressure	-0.120	0.171	0.078	0.437	0.123	0.827

Source: PLS output, 2022

Table 4 reveals that the number underneath the diagonal represents the correlation between the various constructs, whereas the diagonal is the square root of the AVE. The model is considered valid because it satisfies discriminant validity, as evidenced by the fact that the square root of AVE is greater than the correlation value.

Testing the R-square for each latent variable is the first step in PLS-based model evaluation. It has the same meaning as regression analysis. Modifications to the R-squared value can be used to determine whether a given independent latent variable significantly affects the latent dependent variable (Ghozali, 2011).

Tabel 5. R-Square Konstruk Variabel

	R Square	R Square Adjusted
Dysfunctional Audit Behavior	0.628	0.572

Source: PLS output, 2022

Table 5 shows that the Dysfunctional Audit Behavior variable has an R-Square value of 0.628, placing it in the moderate group. Dysfunctional Audit Behavior can be partially explained by the time budget pressure and task complexity variables with audit fees as moderator variables, according to the Adjusted R-square value of 0.572 (57.2%). In comparison, the remaining 62.8% can be attributed to factors outside the scope of this study.

Table 6. Hypothesis Test based on Path Coefficient

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values	Result
Time Budget Pressure -> Dysfunctional Audit Behavior	0.369	0.238	0.169	2.180	0.030	Accepted



	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values	Result
Task Complexity -> Dysfunctional Audit Behavior	0.519	0.205	0.255	2.031	0.043	Accepted
Moderating Effect TBP*FA -> Dysfunctional Audit Behavior	-0.382	-0.143	0.182	2.098	0.036	Accepted
Moderating Effect TC*FA -> Dysfunctional Audit Behavior	-1.216	-0.801	0.393	3.095	0.002	Accepted

Source: *Output PLS, 2022*

The first hypothesis states that there is a positive and significant influence between Time Budget Pressure on Dysfunctional Audit Behavior. Table 6 shows that the Time Budget Pressure variable has a significant level of 0.030, more diminutive than 0.05, and the t statistic value > 1.96 (2.180 > 1.96). The parameter coefficient value is +0.369 and has a positive sign. This means that H1 is accepted so it can be said that Time Budget Pressure has a positive and significant effect on Dysfunctional Audit Behavior. The parameter coefficient value is +0.369 and has a positive sign, indicating that the value of variable Y will increase by 0.369 if the value of variable X1 increases by one unit and the other independent variables are constant. The positive coefficient indicates a unidirectional relationship between the Time Budget Pressure (X1) and Dysfunctional Audit Behavior (Y) variables. The higher the Time Budget Pressure, the more Dysfunctional Audit Behavior will increase.

The second hypothesis states that there is a positive and significant influence between Task Complexity on Dysfunctional Audit Behavior. The task complexity variable has a significant level of 0.043, more diminutive than 0.05, and a t statistic value > 1.96 (2.031 > 1.96). The parameter coefficient value is +0.519 and has a positive sign. This means that H2 is accepted so that task complexity positively and significantly affects dysfunctional audit behavior. The parameter coefficient value is +0.519 and has a positive sign, indicating that the value of variable Y will increase by 0.519 if the value of variable X2 increases by one unit and the other independent variables are constant. The positive coefficient indicates a unidirectional relationship between the Task Complexity variable (X2) and the Dysfunctional Audit Behavior variable (Y). The higher the Task Complexity, the more Dysfunctional Audit Behavior will increase.

The third hypothesis states that time budget pressure negatively and significantly affects dysfunctional audit behavior with the moderation of audit fees. The time budget pressure variable has a significant level of 0.036, more diminutive than 0.05, and a t statistic value > 1.96 (2.098 > 1.96). The parameter coefficient value is -0.382 and has a negative sign. This means that H3 is accepted, so time budget pressure negatively and significantly affects dysfunctional audit behavior with moderated audit fees. The parameter coefficient value is -0.382 and has a negative sign. This means that the value of variable Y will decrease by 0.382 if the value of variable X1 with moderated variable M decreases by one unit and the other independent variables are constant. The negative coefficient indicates an opposite relationship between the time budget pressure variable (X1) and the dysfunctional audit

behavior variable (Y), with the audit fee variable moderated (M). The higher the time budget pressure the auditor feels with the audit fee moderated; the more dysfunctional audit behavior will decrease. The moderation parameter coefficient value between time budget pressure and audit fees on dysfunctional audit behavior of -0.382 is smaller than the parameter coefficient value of time budget pressure on dysfunctional audit behavior, which is +0.369. This indicates that the audit fee variable is a moderating variable that can weaken the relationship between time budget pressure and dysfunctional audit behavior.

The fourth hypothesis states that task complexity negatively and significantly affects dysfunctional audit behavior with audit fees moderated. The task complexity variable has a significant level of 0.002, more diminutive than 0.05, and a t statistic value > 1.96 ($3.095 > 1.96$). The parameter coefficient value is -1.216 and has a negative sign. This means that H4 is accepted so that task complexity negatively and significantly affects dysfunctional audit behavior moderated by audit fees. The parameter coefficient value is -1.216 and has a negative sign. This means that the value of variable Y will decrease by 1.216 if the value of variable X2 with variable M moderated decreases by one unit and the other independent variables are constant. The negative coefficient indicates an opposite relationship between the task complexity variable (X2) and the dysfunctional audit behavior variable (Y) with the audit fee variable moderated (M). The higher the task complexity perceived by the auditor with the audit fee moderated, the more dysfunctional audit behavior will decrease. The moderation parameter coefficient value between task complexity and audit fees on dysfunctional audit behavior of -1.216 is smaller than the parameter coefficient value of task complexity on dysfunctional audit behavior, which is +0.519. This indicates that the audit fee variable is a moderating variable that can weaken the relationship between task complexity and dysfunctional audit behavior.

Auditors at the Makassar office of a public accounting firm report feeling so pressed for time that it affects the occurrence of dysfunctional behavior, namely the habit of lowering audit quality directly or indirectly. If the deadline is too stringent, some tasks must be skipped to finish the audit in the allotted time. The findings of this study are consistent with those of studies by (Svanstrom, 2016; Rohman, 2018; Dewi et al., 2021). However, the findings of studies by Salsabila (2017), Setyadi (2019), Sugianto (2021), and Siagian (2016), which claim that time budget pressure does not affect auditor dysfunctional behavior, are rejected. Under stress, there may be a more pronounced response from the auditor to deviant behavior, lending credence to dissonance theory, which explains how the incongruity link will motivate someone to eliminate the incongruity (Rohman, 2018). According to this hypothesis, an individual will feel pressure to accomplish their work despite scarce resources, such as time. Under duress, the auditor might be more likely to react harshly to irregular activity. To complete their work in the allotted amount of time, auditors may resort to abnormal (dysfunctional) practices.

Auditors at a Makassar public accounting firm report that their work is extremely complicated. Therefore, the more complex the assignment borne by the auditor, the greater the difficulty of the duties he must do, and therefore the greater the likelihood that the auditor will stray from audit procedures. This study's findings corroborate previous studies' findings (Rohman, 2018; Salsabila, 2017; Sugianto, 2021). However, they contradict the findings of Setyadi (2019) and Theresia (2016; also: Theresia, 2016), which found that task complexity



did not affect dysfunctional auditory behavior. This research lends credence to dissonance theory, which explains how the incongruity connection will urge someone to erase the incongruity (Rohman, 2018), central to Carl Hovland's theory of attitude transformation. According to the idea of behavioral change, auditors will feel pressure to perform complex tasks despite having few resources to do so, such as time and expertise. Under those conditions, auditors would have to resort to abnormal (dysfunctional) methods to work within the allotted time frame.

Even though auditors are only allotted a small amount of time to do their work, higher audit fees will encourage them to work more professionally and demonstrate their best performance while carrying out their obligations. The findings of this study are consistent with those of other studies (Suprpto, 2021). That study found that audit fees have a negative effect on audit dysfunctional behavior. Other studies (Sugianto, 2021). Setyadi, 2019. Siagian, 2016. This research lends credence to Carl Hovland's functional theory of attitude change, which proposes that individuals modify their attitudes to better satisfy their wants and needs. Individuals are more likely to adjust their perspectives and actions to the expectations placed on them, and this theory can assist in forecasting that tendency. An auditor has complete discretion over how he satisfies the appropriateness of the requests made of him. The auditors will be incentivized to operate more independently and professionally thanks to the audit fee, as they will have a higher obligation to meet the requirements of the audit task within the time budget they are given and will therefore be more likely to do so.

There will be less dysfunctional audit behavior despite the high complexity of the tasks assigned to auditors. This is because auditors will be more motivated to perform their duties professionally and independently if paid more. This study's findings corroborate those of (Suprpto, 2021) and (Siagian, 2016; Wahyuni, 2018; Setyadi, 2019; Theresia, 2016), which indicate that the complexity of the tasks involved in an audit has a negative effect on dysfunctional audit behavior. This research lends credence to Carl Hovland's functional theory of attitude change, which proposes that individuals modify their attitudes to satisfy their wants and needs better. An auditor has complete discretion over how he satisfies the appropriateness of the requests made of him. Individuals' propensity to adjust their perspectives and actions to satisfy better the demands placed on them might be anticipated with the aid of this hypothesis. As a result, auditors will be incentivized to do a better job, act more independently, and take greater responsibility for meeting the needs of the audit assignment they are given in exchange for the audit fee.

CONCLUSIONS

The study highlights the significant effects of time budget pressure, task complexity, and audit fees on dysfunctional auditor behavior. The results of this study indicate that tight deadlines under limited resources can lead to reduced audit quality and abnormal practices. In addition, this study underlines that when the complexity of the auditor's assignment increases, the possibility of deviating from audit procedures and engaging in dysfunctional practices also increases. This study also found that auditors will be more likely to adjust their perspectives and actions to meet expectations when offered higher audit fees.

The findings of this study contribute to our understanding of the factors that influence auditors' work behavior. Companies should consider the impact of time budget pressure and

task complexity on auditors' performance and well-being. Adequate resources, realistic deadlines, and appropriate support should be provided to ensure auditors can carry out their responsibilities effectively. Furthermore, recognizing the positive effect of audit fees in reducing dysfunctional behavior, firms should consider an appropriate fee structure that matches the complexity and demands of the audit task.

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