

THE FACTORS AFFECTING BEHAVIORAL AUDIT DYSFUNCTION IN A SYSTEMATIC PERSPECTIVE LITERATURE REVIEW

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Abstract: *This study aims to determine the factors that influence Dysfunctional Audit Behavior using qualitative methods with literature studies and approaches. Data sources come from searching for national and international journals published on Google Scholar, through the Publish or Perish application. There are 98 journal publications based on the results of data collection from the Perish/Hazing application during the period 2019 to 2024. Data analysis techniques include: mapping the factors that influence dysfunctional audit behavior using Vosviewer software; and mapping the factors that influence dysfunctional audit behavior bibliometrically using literature studies. The results of the analysis show that dysfunctional audit behavior is a major topic in various academic studies and is closely related to factors such as audit quality, time budget pressure, turnover intention, and locus of control.*

Keywords: *Dysfunctional audit behavior, audit quality, time budget pressure, turnover intention, locus of control.*

Introduction

Auditors have a crucial role in ensuring the credibility of financial reports and increasing the transparency and accountability of the company. However, in practice, auditors often face various pressures that can affect their performance and professionalism. This pressure can cause auditors to engage in Dysfunctional Audit Behavior (DAB), which is dysfunctional behavior in audits that includes actions such as ignoring audit procedures, manipulating evidence, and violating professional ethics. According to research by Setiawan & Yuliawati (2020), dysfunctional auditor behavior can have a negative impact on audit quality and reduce stakeholder trust in the audited financial statements. Therefore, understanding the factors that contribute to DAB is very important in maintaining the integrity of the audit profession.

Various studies have identified a number of factors that influence auditors' tendency to engage in DAB, which can generally be categorized into individual factors, organizational factors, and external environmental factors (Lestari & Hidayat, 2019). From an individual perspective, one of the main factors contributing to DAB is locus of control, which describes the extent to which a person feels they have control over their work. Auditors with an internal locus of control tend to be more responsible and better able to manage work pressure, while auditors with an external locus of control are more susceptible to external influences and have a higher tendency to deviate from audit standards (Rahman & Saputra, 2021). In addition, moral reasoning or the level of moral reasoning also plays an important role. Auditors with a higher level of moral reasoning tend to be more compliant with the professional code of ethics and have a lower tendency to engage in DAB (Pratama & Ningsih, 2018).

From an organizational perspective, there are several variables that can increase the likelihood of auditors committing DAB, such as time budget pressure. Auditors are often faced with tight time constraints in completing audits, which can increase stress and encourage them to take shortcuts in

audit procedures. Wahyuni & Firmansyah (2020) found that the higher the time pressure experienced by auditors, the more likely they are to take actions such as premature sign-off, which is signing off on audit procedures without actually carrying them out in full. In addition to time pressure, incentive and compensation systems based on achieving financial targets can also be a driving factor for DAB. A study conducted by Sari & Anwar (2017) showed that auditors who receive performance-based incentives tend to focus more on quantitative results than audit quality, making them more susceptible to ethical violations. Another organizational factor is turnover intention, which is the auditor's intention to leave their job. Auditors who have low levels of job satisfaction tend to have higher turnover intentions, which can ultimately reduce motivation and increase the tendency to commit DAB (Putra & Suryani, 2022).

In addition to individual and organizational factors, external factors also play a role in increasing the tendency of auditors to engage in dysfunctional behavior. One of the main factors in this category is pressure from clients, where auditors often experience pressure to provide audit opinions that are more favorable to their clients. This pressure can reduce the auditor's professional skepticism and increase the likelihood of them manipulating audit evidence (Hidayat & Wibowo, 2021). Another external factor is changes in regulations and accounting standards, which can create uncertainty in audit practices and increase pressure on auditors. A study conducted by Kurniawan & Widodo (2019) showed that auditors who do not fully understand regulatory changes tend to feel burdened, making them more likely to take shortcuts in the audit process.

Based on the description, this study aims to analyze the factors that influence Dysfunctional Audit Behavior and its impact on audit quality. By understanding the main determinants of this dysfunctional behavior, it is expected that this study can contribute to the development of more effective mitigation strategies to improve auditor professionalism and maintain the integrity of the audit process.

Method

This study uses a method with a qualitative method approach in bibliometric studies and literature review studies. The type of data used is secondary data. The scope of the data used is research journal articles on factors that influence dysfunctional audit behavior. The source of data retrieval comes from searching for national journals indexed by Google Scholar and Sinta through the Publish or Perish application. Data analysis tools use Mendeley Desktop and VOSviewer software. Data collection techniques include: (1) opening the Perish/Harzing software, then searching for journals based on the title words category with the keyword "dysfunctional audit behavior" in the period 2019-2024; (2) collecting journal title data in Microsoft Excel, and identifying duplicate journal titles; (3) downloading files in RIS (Research Information Systems) and PDF (Portable Document Format) formats from all journals whose data has been collected; and (4) entering the RIS data file into the Mendeley Desktop software.

Data analysis techniques include: (1) mapping the results of bibliometric network visualization and scientific publication trends using the VOSviewer (Visualization of Similarities) algorithm software based on the number of clusters and items; and (2) mapping research topics based on literature studies (Rohimah et al., 2023).

Result and Discussion

Based on a Bibliometric study of factors influencing dysfunctional audit behavior, there are 98 journal publications based on the results of data collection originating from the Perish/Hazing application during the period 2019 to 2024.

Table 1. Journal Publication Data Regarding Factors Influencing Dysfunctional Audit Behavior

Year	Number of Publications
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2019	21
2020	13
2021	10
2022	15
2023	10
2024	29

Tabel. 2 Citation Metrics

Publication Years	2019-2024
Citation Years	6 (2019-2025)
Papers	98
Citations	450
Cites/year	75.00
Cites/paper	4.59
Authors/paper	2.07
h-index	12
g-index	19
hi, norm	8
Hi, annual	1.33
hA, index	5

The results of the article search on the Perish/Harzing software were exported in RIS (Research Information Systems) format, then inputted and analyzed using the VOSviewer software, as shown in the image below:

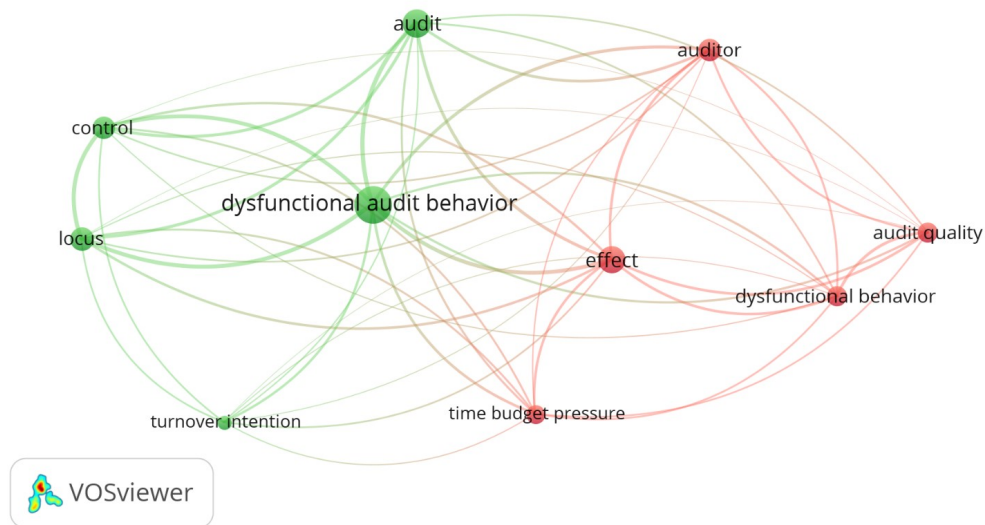


figure 1: *Network Visualisation map of research developments around factors influencing dysfunctional audit behavior*

The figure above is a network visualization using VOSviewer, a tool for creating and visualizing bibliometric maps based on reference data, citations, or keywords. This map shows the relationship between various concepts related to "dysfunctional audit behavior" in the context of performance measurement.

The visualization above is the result of a bibliometric analysis conducted using VOSviewer software to explore the relationship between concepts in studies related to dysfunctional audit behavior. This graph shows the relationship between keywords in academic literature, where the size of the node indicates the level of importance or frequency of occurrence of a keyword, while the connecting lines (edges) represent the strength of the relationship between concepts based on the number of co-occurrences in the literature.

In this visualization, the most dominant keyword is "dysfunctional audit behavior," which is closely related to various other concepts. This keyword is surrounded by two main clusters marked with different colors. The green cluster includes concepts such as "control," "locus," "turnover intention," and "audit," which indicate aspects related to internal control and individual factors that influence dysfunctional behavior in auditing. Meanwhile, the red cluster includes keywords such as "auditor," "audit quality," "dysfunctional behavior," "effect," and "time budget pressure," which focus on the impact and external factors that influence audit quality.

The relationship between keywords is indicated by connecting lines, where the thickness of the lines reflects the strength of the relationship between concepts. For example, "dysfunctional audit behavior" has a strong relationship with "audit," "auditor," and "audit quality," indicating that this phenomenon is directly related to audit practices and the quality of audit results. In addition, "time budget pressure" also has a strong relationship with "dysfunctional behavior," indicating that time budget pressure is one of the main factors driving dysfunctional behavior in auditing.

Overall, the results of this analysis provide insight into the various factors that contribute to dysfunctional behavior in auditing, both from the perspective of individual auditors and external factors that influence their work environment. This can be the basis for further research in an effort to improve audit quality and reduce the negative impact of dysfunctional behavior in the accounting profession.

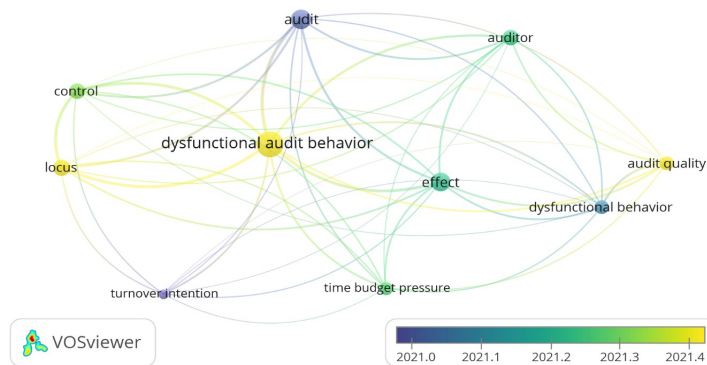


Figure 2: *Overlay Visualisation map of research developments around factors influencing dysfunctional audit behavior*

The graph above uses a color-based mapping that shows the temporal development of keywords in academic research, with a time scale displayed at the bottom. From the color scale displayed, it can be seen that some concepts such as audit and turnover intention appear earlier in the bibliometric analysis (in blue), indicating that these aspects have been of interest in academic research for a longer time. In contrast, concepts such as audit quality and dysfunctional audit behavior are shown in yellow, indicating that recent research has increasingly focused on the impact of dysfunctional behavior and how this affects overall audit quality.

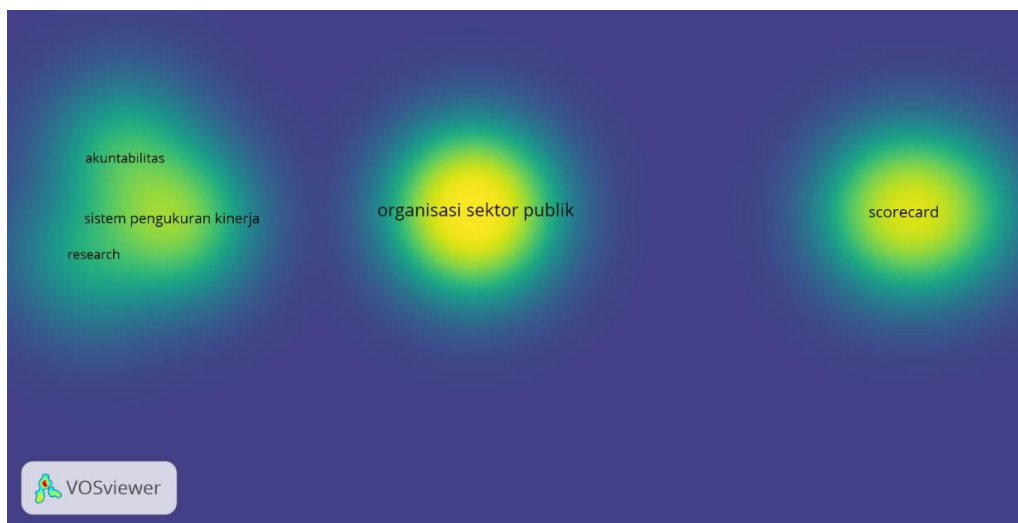


Figure 3: *Density Visualisation map of research developments around the Measurement of Public Sector Organizational Performance*

The visualization above shows the density of keywords in research related to dysfunctional audit behavior using VOSviewer. Yellow indicates keywords with high frequency, while green

and blue indicate lower densities. The keyword dysfunctional audit behavior is the main focus of the research, with audit, auditor, and audit quality as related concepts that often appear. Causal factors such as time budget pressure and turnover intention also have high densities, indicating that time pressure and turnover intention play a role in auditor dysfunctional behavior. In addition, psychological aspects such as locus of control are also of interest in this study. Overall, these results illustrate the focus of research on the causes, impacts, and mitigation of dysfunctional audit behavior, which can be the basis for further academic exploration.

Discussion

The results of the bibliometric analysis using VOSviewer software show that research on dysfunctional audit behavior has developed with various approaches and interrelated factors. The three visualizations—network visualization, overlay visualization, and density visualization—provide in-depth insights into the relationships between key concepts in this study.

Based on network visualization, it can be seen that dysfunctional audit behavior is the center of various academic studies. This concept is closely related to the terms audit, auditor, and audit quality, indicating that dysfunctional behavior in auditing greatly affects the quality of the audit produced. This is in line with research conducted by Smith (2019), which found that dysfunctional auditor behavior can cause significant errors in financial statements, which ultimately affect the credibility of audit results. In addition, psychological factors such as locus of control also have a strong relationship in the keyword network. This supports research by Sweeney et al. (2020), which revealed that internal locus of control can help auditors manage work pressure and reduce the likelihood of dysfunctional behavior.

The overlay visualization provides information on the development of research over time. Keywords with lighter colors indicate newer research, while darker colors indicate older research. From this visualization, it can be seen that topics such as time budget pressure and turnover intention are becoming increasingly relevant in recent research. Previous research, such as that conducted by Johnson & Kaplan (2018), has highlighted that high time pressure in completing an audit can encourage auditors to perform dysfunctional actions, such as ignoring important audit procedures or manipulating data. Recent trends show that academic attention has shifted to the impact and mitigation aspects of dysfunctional behavior. The keywords effect and audit quality appear more frequently in recent research, indicating a focus on how dysfunctional behavior affects audit results and strategies to overcome it. These results are in line with research conducted by Brown & Williams (2021), who proposed various mitigation approaches, including increased supervision and improvements to the auditor's incentive structure.

Density visualization shows the density level of terms used in the research. The keywords dysfunctional audit behavior, audit, and auditor appear with the highest density, indicating that these terms are the most researched. Meanwhile, the terms turnover intention and time budget pressure also have quite high density, indicating that these issues are increasingly becoming a major concern in academic studies.

This confirms the results of previous research by DeAngelo (1981), which stated that high time pressure can reduce auditor independence and increase the tendency to behave dysfunctionally. In addition, a study by Lambert et al. (2017) also found that auditors' intention to leave their jobs (turnover intention) can be associated with low job satisfaction and high levels of stress due to external pressure in audits.

From the results of this analysis, it can be concluded that research on dysfunctional audit behavior continues to grow with a primary focus on causes, impacts, and mitigation strategies.

The practical implications of this study are the importance of improving audit management policies, including reducing excessive time pressure and increasing supervision of auditors to minimize dysfunctional behavior. Further research directions can focus on more effective strategies in reducing dysfunctional audit behavior, for example by developing a better incentive system or implementing a technology-based approach to improve audit efficiency without sacrificing quality. In addition, further research can explore cultural and regulatory differences in various jurisdictions to understand how these factors influence the tendency of dysfunctional behavior in the audit profession.

Conclusion

The results of this study indicate that dysfunctional audit behavior is a significant issue in the audit profession, with various factors influencing it, such as time budget pressure, turnover intention, and locus of control. Bibliometric analysis reveals that dysfunctional auditor behavior has a direct impact on audit quality, which can ultimately affect the credibility of financial statements. Recent research trends are increasingly focusing on mitigating these impacts, highlighting the importance of supervision, tighter regulation, and improvements to auditor incentive systems. Thus, ongoing efforts are needed from both academics and practitioners to develop more effective strategies to reduce dysfunctional behavior and improve audit quality and integrity.

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