

# The Effect of Time Budget Pressure, Turnover Intention, Self Esteem in Relation to Ambition, and Competency on Audit Disfunctional Behavior

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# The Effect of Time Budget Pressure, Turnover Intention, Self Esteem in Relation to Ambition, and Competency on Audit Disfunctional Behavior

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## ABSTRACT

The aims of this study is to determine the effect of time budget pressure, turnover intention, self-esteem in relation to ambition, and competence on the dysfunctional behavior of auditors in the Kota Tangerang and Tangerang Selatan Regions. This type of research is quantitative research using a survey method, namely distributing questionnaires. Sampling was carried out using convenience sampling and data analysis using Multiple Regression Analysis and SPSS version 26. The results of the data processing of this study show that time budget pressure and self-esteem in relation to ambition have no significant effect on the dysfunctional behavior of the audit on the dysfunctional behavior of the auditor. The competence factor has a negative effect on the dysfunctional behavior of auditors. On the other hand, there is a turnover intention factor that has a positive and significant effect on the emergence of actions classified as dysfunctional audit behavior on auditors in the Tangerang City and South Tangerang Regions.

## 1. Introduction

OJK sanctioned two public accountants and one public accounting firm based on an investigation into the financial report case of PT Sunprima Nusantara Pempundan (SNP Finance) in October 2018. The two public accountants and one public accounting firm include M, MS, and KAP SBE & Partners. Quoted from the online news portal CNN Indonesia, two public accountants and a public accounting firm are partners of KAP Deloitte Indonesia which audited the financial statements of PT Sunprima Nusantara Finance (SNP Finance) for the 2012-2016 financial year. The results of the audit conducted by M, MS and KAP SBE & Partners stated that the financial statements of PT Sunprima Nusantara Pempundan received an "Unqualified" opinion. On the other hand, PT Sunprima Nusantara Financing (SNP Finance) was unable to fulfill its credit payment obligations for working capital loans obtained from 14 banks and filed for voluntary bankruptcy.

The Ministry of Finance of the Republic of Indonesia stated that two public accountants who audited SNP Finance's financial statements, namely public accountants M and MS, violated professional auditing standards. Based on data from the Financial Professional Development Center (PPPK), public accountants M and MS have not implemented audit procedures for controlling customer data information systems, accuracy of financing receivable journals, and obtaining sufficient appropriate audit evidence on consumer financing receivables in the process of auditing SNP Finance's financial statements. M and MS public accountants also have not performed fraud risk detection procedures, as well as response to fraud

risk adequately.

Public trust in public accountant attestation services in auditing financial statements requires public accountants to always pay attention to audit quality. However, the intense competition among public accounting firms as well as the increasing demand for attestation services raises the possibility that public accountants will not be able to fulfill audit quality as they should. This can be seen from the actions taken by public accountants that lead to audit irregularities.

Auditor dysfunctional behavior is behavior that deviates from the audit standards carried out by the auditor so that in its implementation it causes a decrease in audit quality (Donnelly et al., 2003). Deviant behavior in the audit is carried out in the form of termination of the audit step in an audit program (premature sign-off) that has not been completed, reduction of audit steps or procedures deemed by the auditors to have reasons, or not reviewing the client's financial statement documents seriously. . The dysfunctional behavior of the audit is caused by the auditor's personal characteristics and situational factors during the audit process. Personal or individual characteristics of auditors are internal factors, while situational factors during the audit process are external factors that will affect the behavior of public accountants in carrying out audit procedures. This study examines external factors or situational factors in the form of time budget pressure. In addition, there are also personal characteristics of auditors, such as turnover intention, self-esteem in relation to ambition, and competencies that are tested for their influence on dysfunctional audit behavior.

## **2. Literature Review**

### *2.1. Attribution Theory*

Attribution theory explains how an individual interprets an event that is the reason, or cause for his behavior (Ikhsan and Ishak, 2005). Luthans (2005) in Aji and Yuyetta (2010) that attribution theory explains the cause of the emergence of a behavior whether caused by dispositional factors in the form of individual internal factors or caused by factors originating from external circumstances.

### *2.2. Audit*

According to Mulyadi (2002) audit is a systematic procedure carried out to collect evidence and objectively assess statements regarding economic activities and events listed in the financial statements to further determine the level of conformity between these statements and the criteria that have been previously set. , until then the results of the audit process are submitted to interested users.

### *2.3. Auditor*

Sitorus (2016) explain auditor is someone who has certain qualifications and competencies so that he is able to carry out audit procedures on financial statements and activities of a company or organization. Halim (2008) states that in general the hierarchy and composition of auditor positions are relatively divided into 4 levels, namely partners, managers, senior auditors, and junior auditors.

### *2.4. Disfunctional Audit Behavior*

Dysfunctional audit behavior or dysfunctional audit behavior is deviant behavior carried out by auditors in the form of fraudulent acts, manipulation, or deviations from audit standards that result in a decrease in audit quality, either directly or indirectly. Auditor behavior that is carried out not based on audit procedures that have been prepared previously even to the point of violating the

auditor's professional ethics is referred to as dysfunctional audit behavior (Kartika and Wijayanti, 2007).

## 2.5. Time Budget Pressure

Weningtyas et al.<sup>13</sup> (2006) stated that time budget pressure is pressure that arises and is felt by the auditor during the implementation of audit procedures as a result of an imbalance between the available audit time budget and the time required by the auditor to complete the entire audit program that has been prepared.

## 2.6. Turnover Intention

Turnover intention is explained as a desire to quit or leave a field of work based on the intention or desire of an individual to look for alternative jobs elsewhere (Wayne, et al., 1997).

## 2.7. Self Esteem in Relation to Ambition<sup>9</sup>

Self-esteem in relation ambition is a condition that describes the position of an individual whether or not they like themselves, which is an opinion about self-esteem presented by Robbins (2016).

## 2.8. Competency

Sukria et. al., (2009) defines that competence is the thinking power that an auditor must have in order to be able to fulfill all audit procedures according to applicable standards.

# 3. Research Metodology

## 3.1. Research Metodology

### 3.1.1. Type of Research

This research is a type of quantitative research. Quantitative research is research conducted to test the justification of the hypothesis that has been made based on a phenomenon. Statistical methods are used to analyze the results of the sampling that has been carried out in this quantitative study. (Sugiyono, 2013)

### 3.1.2. Object of Research

The object studied in this study is dysfunctional audit behavior that may occur in the assignment of auditors to public accounting firms in the Tangerang City and South Tangerang areas when auditing financial statements.

### 3.1.3. Location

The research was conducted in public accounting firms in the Tangerang City and South Tangerang Regions.

### 3.1.4. Population and Sample

The population in this study are auditors at all levels of office (junior, senior, supervisor, manager, or partner auditors) who work in the Tangerang City and South Tangerang City areas, which are 173 people. Sampling was carried out in this study using a non-probability sampling technique, namely convenience sampling. Based on the calculation of the sample size using the Slovin formula, the sample size in this study was

120.7679 rounded to 121 samples.

### 3.1.5. Type and Source of Data

The types of data used in this study are primary data and secondary data. The primary data in this study is the answer to the questionnaire given to the auditor. While the secondary data is a list of public accounting firms in the Tangerang C<sub>11</sub> and South Tangerang areas and the number of public accountants in it. The data was obtained from the 2019 Indonesian Institute of Certified Public Accountants directory which can be accessed through the IAPI website, namely [www.iapi.or.id](http://www.iapi.or.id).

## 3.2. Operational Devinition of Variable

### 3.2.1. Disfunctional Audit Behavior

Dysfunctional audit behavior is tested for its effect through a tool in the form of questions formulated by Donnelly, Quirin, & Bryan (2003) and further developed by Hadi & Nirwanasari (2014), Hartanto (2016), and Rexasinesa (2018) which are composed of question components that include premature termination of audit procedures, under-time reporting, and replacement of audit procedures.

### 3.2.2. Time Budget Pressure

The time budget pressure variable in this study was tested for its effect through a tool in the form of questions based on indicators previously developed in Rexasinesa's research (2018) which were composed of indicators of time budget tightness and time budget achievement.

### 3.2.3. Turnover Intention

Turnover intention is measured using 3 indicators with reference to previous research conducted by Donnelly, Quirin, & Bryan (2003) and later developed again by Hadi & Nirwanasari (2014), Hartanto (2016), and Rexasinesa (2018) with the first component individual desire or willingness to remain in the organization. Second, the desire or willingness of individuals to immediately leave a company or organization (within 2 years) and third, namely the desire or willingness to leave in the medium term (within 5 years).

### 3.2.4. Self Esteem in Relation to Ambition

The self-esteem variable in relation to ambition was measured using 4 question items that were compiled based on the instruments previously developed in the research of Robbins (1996), Irawati and Mukhlisin (2005) and Liantih (2010) which consisted of the first indicator, namely building good relations with colleagues. work, realizing self-actualization, seeking mutual benefit between the relationship between auditors, organizations, and co-workers, and finally the desire to be liked and respected by fellow co-workers.

### 3.2.5. Competency

Competence is measured using a questionnaire question instrument which is based on variable indicators previously developed by Kurnia, et al (2014) and Lestari and Raharja (2010). These indicators include knowledge and experience.

## 4. Results

### 4.1. Descriptive Statistical Analysis

#### 4.1.1. Statistics of Audit Dysfunctional Behavior

Based on descriptive statistical data, the dysfunctional audit behavior variable (Y)



4 has a minimum value of 1 and a maximum value of 5 with an average value for each question item of 3.28 and a standard deviation of 0.52.

#### 4.1.2. Statistics of Time Budget Pressure

Based on descriptive statistical data, the time budget pressure variable (X1) has a minimum value of 1 and a maximum value of 5 with an average value for each question item of 3.87 and a standard deviation of 0.51.

#### 4.1.3. Statistics of Turnover Intention Statistics

Based on descriptive statistical data, the turnover intention variable (X2) has a minimum value of 1 and a maximum value of 5 with an average value for each question item of 3.24 and a standard deviation of 0.69.

#### 4.1.4. Statistic of Self Esteem Statistics in Relation to Ambition

Based on descriptive statistical data, the self-esteem variable in relation to ambition (X3) has a minimum value of 1 and a maximum value of 5 with an average value for each question item of 4.15 and a standard deviation of 0.49.

#### 4.1.5. Statistics of Competency Statistics

Based on descriptive statistical data, the competency variable (X4) has a minimum value of 1 and a maximum value of 5 with an average value for each question item of 4.47 and a standard deviation of 0.46.

### 16 4.2. Data Quality Test

#### 4.2.1. Validity Test

The validity test was carried out in this study to measure the level of accuracy of the measuring instrument in the form of the arrangement of questions in the research questionnaire distributed to respondents. The sample of research data that can be processed is 129 samples and the significance level in this study is 95%, then the value of r table is 0.172. The test results show each question item from each variable in this research questionnaire which examines how the influence of timebudget pressure (X\_1), turnover intention (X\_2), self-esteem in relation to ambition (X\_3), and competence (X\_4) on dysfunctional audit behavior (Y) is valid with each calculated r value that is greater than r table and significantly indicates a value that is less than 0.05.

#### 4.2.2. Reliability Test

Table 1. Reliability test

Variabel	Cronbach Alpha	Cronbach Alpha minimum	Description
Time Budget Pressure (X1)	0,617	0,60	Reliabel
Turnover Intention (X2)	0,611	0,60	Reliabel

Self esteem in Relation to Ambition (X3)	0,741	0,60	Reliabel
Competency (X4)	0,670	0,60	Reliabel
Disfunctional Audit Behavior (Y)	0,745	0,60	Reliabel

Reliability tests were carried out on the questionnaire instruments in this study using the Cronbach Alpha method. Measuring instruments in a study are said to be reliable if the measurement results of the instrument have a Cronbach Alpha ( $\alpha$ ) > 0.60. The results of the reliability test of each question item in this research questionnaire that tested the variables time budget pressure (X1), turnover intention (X2), self-esteem in relation to ambition (X3), and competence against dysfunctional audit behavior (Y) which each has a Cronbach Alpha ( $\alpha$ ) value greater than 0.60, therefore it can be concluded that the overall measuring instrument in the form of question items in this research questionnaire is reliable.

#### 4.2.3. Classical Assumption Test

- Normality test

Based on the output of the normality test of the asymp value data. Sig. (2-tailed) of the Kolmogorov-Smirnov test is 0.200 greater than the value of (0.05), it can be concluded that the sample taken comes from a population that is normally distributed.

- Multicollinearity Test

Table 2. Multicollinearity test

Variabel	Tolerance	VIF	Description
X1	0,972	1,029	Non multicollinearity
X2	0,961	1,040	Non multicollinearity
X3	0,838	1,194	Non multicollinearity
X4	0,850	1,176	Non multicollinearity

The table shows the results of the multicollinearity regression test in this study where the tolerance value of each variable is greater than 0.10 and the VIF value of each variable is less than 10. It can be concluded that there is no multicollinearity regression model.

- Heteroscedasticity Test

Table 3. Heteroscedasticity test

Variabel	Sig	Alpha	Description
X1	0,441	0,05	Non heteroscedasticity
X2	0,273	0,05	Non heteroscedasticity
X3	0,79	0,05	Non heteroscedasticity

X4	0,248	0,05	Non heteroscedasticity
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Based on the predetermined heteroscedasticity test criteria, it can be concluded that there is no heteroscedasticity, this can be seen from the significant value for each variable in this study which shows a value greater than 0.05.

- Linearity Test

Tabel 4. Linearity test

Variabel	F measured	F table	Description
X1	1.349	2,41	Linear
X2	1.591	2,41	Linear
X3	2.011	2,41	Linear
X4	1.121	2,41	Linear

#### 4.2.4. Multiple Regression Analysis

Table 5. Multiple Regression Analysis

Variabel	Regression coefficient	Measured $t_{hitung}$	$t_{tabel}$	Sig
Constanta	18,686	3,724	1,979	0,000
Time budget pressure ( $X_1$ )	0,129	0,737	1,979	0,462
Turnover intention ( $X_2$ )	0,406	2,187	1,979	0,031
Self esteem in Relation to ambition ( $X_3$ )	0,144	0,703	1,979	0,483
Competency ( $X_4$ )	0,477	2,281	1,979	0,024

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Based on the table, the regression equation can be arranged as follows:

$$Y = 18,686 + 0,129X_1 + 0,406X_2 + 0,144X_3 - 0,477X_4 + e \quad (1)$$

- F test

F measure shown 3.254 which is greater than the value of  $F_{(table)}$  which is 2.44, then the variables time budget pressure, turnover intention, self-esteem in relation to ambition, and competence simultaneously affect dysfunctional audit behavior and the regression model in the study is included in the suitable category (fit).

- Coefficient of Determination Test

The coefficient of determination of the regression model in this study is shown by Adjusted  $R^2$ , which is 0.66, meaning that dysfunctional audit behavior is influenced by time budget pressure, turnover intention, self-esteem in relation to ambition, and competence of 66% and the rest is influenced by other factors outside Research Model. Std. The error of the estimate which shows the magnitude of the deviation from the regression model formed in this study is 3.505.

- Elasticity Test

Elasticity test determine the most dominant influence of the variables time budget pressure, turnover intention, self-esteem in relation to ambition, and competence on dysfunctional audit behavior. The results of the elasticity test show



that the competency variable has the highest elasticity value, which is 0.245.

- Hypothesis Test

- 1.) Time budget pressure has a positive effect on dysfunctional audit behavior

The partial test results for the time budget pressure variable (X<sub>1</sub>) show the t<sub>count</sub> value which is smaller than the t<sub>table</sub> value, which is  $0.737 < 1.979$  and the value of Sig. whose amount exceeds the level of significance, which is  $0.462 > 0.05$ . Based on the results of the partial test and the terms and conditions for accepting or rejecting the prepared hypothesis, it can be concluded that time budget pressure has a positive but not significant effect on dysfunctional audit behavior.

- 2.) Turnover intention has a positive effect on dysfunctional audit behavior.

The results of the partial test for the variable turnover intention (X<sub>2</sub>) show that the t<sub>count</sub> value is greater than the t<sub>table</sub> value, namely  $2.187 > 1.979$  and the value of Sig. which is smaller than the significance level of  $0.031 < 0.05$ . Based on the results of the partial test and the criteria for accepting or rejecting the hypotheses that have been prepared, it can be concluded that turnover intention has a significant positive effect on dysfunctional audit behavior.

- 3.) Self-esteem in relation to ambition has a positive effect on dysfunctional audit behavior.

The partial test results for the self-esteem variable in relation to ambition (X<sub>3</sub>) show the t<sub>count</sub> value which is smaller than the t<sub>table</sub> value, namely  $0.703 < 1.979$  and the Sig. which is greater than the level of significance that is  $0.483 > 0.05$ . Referring to the results of the partial test and the acceptance or rejection criteria that have been prepared, this leads to the conclusion that self-esteem in relation to ambition has a positive but not significant influence on dysfunctional audit behavior.

- 4.) Competence has a negative effect on dysfunctional audit behavior.

The results of the partial test for the competency variable (x<sub>4</sub>) show the t<sub>count</sub> value which is smaller than the t<sub>table</sub> value, namely  $-2.281 < -1.979$  and the value of Sig. which is smaller than the significance level of  $0.024 < 0.05$ . Referring to the results of the partial test and the criteria for accepting or rejecting the hypotheses that have been prepared, this leads to the conclusion that competence has a significant negative influence on dysfunctional audit behavior.

## 5. Discussion

### 5.1. The effect of time budget pressure on dysfunctional audit behavior

The descriptive statistics in this study show that the average respondents' answers regarding time budget pressure are neutral. The descriptive statistical analysis explains that not all auditors in the Tangerang City Region, South Tangerang, and South Jakarta experience time pressure during the audit process. As many as 66% of auditor respondents agreed that the time budget pressure had an impact on improving performance as an effort to be able to immediately complete the entire audit work in accordance with the time budget that had been done, while 25% of them answered

neutrally. This shows that auditors tend to respond positively and functionally to time budget pressures to improve their performance so that they can work more effectively and efficiently and the planned audit time can be achieved.

### *5.2. The effect of turnover intention on dysfunctional audit behavior*

As many as 61% of auditor respondents in this study were less than 25 years old and 85% of these respondents were fresh graduates. This indicates that auditors in the Tangerang City, South Tangerang, and South Jakarta areas are a workforce that has a tendency to seek experience in various fields of work. Certain factors originating from self-motivation in carrying out an action or dispositional attribution become one of the factors for the emergence of dysfunctional audit behavior based on attribution theory. An auditor's fear that if deviant actions are revealed, the lower the desire to leave the organization or the higher turnover intention, as well as the possibility of such a person performing dysfunctional audit behavior is greater.

### *5.3. The effect of self esteem in relation to ambition on dysfunctional audit behavior*

The results of descriptive statistical analysis showed as many as 93% of auditor respondents in this study agreed to maintain good relations with co-workers while still self-actualizing as best as possible so as to get respect and respect among fellow co-workers. This means that auditors in the Tangerang City, South Tangerang, and South Jakarta Regions consider their self-esteem during audit work and want to respect each other's self-respect among auditors. They understand well about the impact of mutual respect in the work environment will create a good organizational culture and in line with the achievement of work targets. Self-esteem in relation to ambition is not the main factor causing the emergence of dysfunctional behavior because it does not have the greatest influence. Other factors such as the desire to leave the organization or turnover intention and locus of control have the potential to be the main factors causing the emergence of dysfunctional audit behavior.

### *5.4. The effect of competency on dysfunctional audit behavior*

Respondents in this study were auditors in the Tangerang City, South Tangerang, and South Jakarta areas who generally had an undergraduate education level of S1 with a percentage of 85% and the rest had an equivalent education of S2. This shows that respondents in this study have a higher education background with competence in the field of auditing science so that they are able to carry out audit work by minimizing errors that might potentially reduce the quality of audit work. The results of descriptive analysis show that 96% of respondents in this study who are auditors in the Tangerang City, South Tangerang, and South Jakarta areas agree with the statement that auditors must have a basic knowledge of financial audit standards and public accountant work standards. This reveals the fact that the respondents in this study are aware that knowledge of regulations and work standards is a factor that can affect an auditor's performance.

## 6. Conclusion

Analysis and discussion of the results of testing the influence of variables in this study obtained several conclusions. The conclusion of this study that examines the effect of time budget pressure, turnover intention, and self-esteem in relation to ambition, and competence on dysfunctional audit behavior is that time budget pressure has no significant positive effect on dysfunctional audit behavior. These results show that not all auditors feel the pressure caused by the time budget. Auditors who understand the audit objectives correctly will perform work efficiency and perform time management as well as possible. Turnover intention has a positive and significant impact on the emergence of actions that are classified as audit dysfunctional behavior. The auditor's desire to leave an organization plays a role in decreasing the auditor's sense of concern for his work and the impact of what he does. A low level of concern and responsibility increasingly encourages a person to take deviant actions. Self-esteem in relation to ambition has a positive but not significant effect on dysfunctional audit behavior. An auditor who has high ambitions to complete the audit work does not necessarily do everything including doing deviant actions and violating procedures in order to complete the predetermined targets as long as there are considerations and other ways that can be done to complete the audit work. Competence has a significant negative effect on dysfunctional audit behavior. The higher competence encourages auditors to work more effectively and efficiently in completing the audit process. On the other hand, higher competence is driven by broad knowledge that will support auditors to develop audit work standards and regulations so that they are better and can overcome problem gaps in audit procedures so that they cannot be used by auditors for personal gain.

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