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Time Budget Pressure and Psychological Traits as Predictors of Dysfunctional Auditor Behavior

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Abstract

This study investigates the influence of external locus of control, time budget pressure, and professional skepticism on dysfunctional auditor behavior in public accounting firms (KAPs) located in Makassar, Indonesia. Dysfunctional auditor behavior—such as premature sign-offs, underreporting of time, and superficial audit procedures—can undermine audit quality and threaten the integrity of financial reporting. Understanding the behavioral factors that contribute to such unethical practices is crucial for enhancing audit effectiveness. A quantitative research design was employed using primary data collected through structured questionnaires distributed to 40 auditors from various KAPs. The data were analyzed using multiple linear regression to test the relationships among variables. The results reveal that both external locus of control and time budget pressure have a positive and significant impact on dysfunctional auditor behavior. This implies that auditors who attribute outcomes to external factors or experience excessive workload and tight deadlines are more prone to compromise professional standards. Conversely, professional skepticism has a negative and significant effect, suggesting that higher levels of skepticism can reduce the likelihood of dysfunctional actions. The findings highlight the need for audit firms to strengthen professional skepticism through targeted training and to manage time pressures to reduce unethical behavior. This study offers practical implications for regulators, firms, and audit educators.

1. Introduction

The hierarchical structure of Public Accounting Firms (KAPs) typically consists of junior auditors, senior auditors, supervisors, managers, and partners. In comparison to organizational business models, junior and senior auditors can be categorized as operational-level employees, while supervisors, managers, and partners represent middle to top management (Marfuah, 2011). This structure establishes clear divisions of authority and responsibility. Junior and senior auditors carry out most of the audit procedures under the supervision of more senior auditors.

The public accounting profession plays a pivotal role in promoting transparency and accountability in financial reporting. Independent auditors are entrusted with evaluating financial statements objectively to ensure the integrity of financial information provided to stakeholders (Lestari, 2010). Because of this responsibility, the profession is considered a public trust, requiring a high degree of ethical conduct, objectivity, and competence.

Despite the profession's importance, cases of dysfunctional auditor behavior continue to raise concerns. This type of behavior refers to deviations from accepted auditing standards and procedures, including premature audit sign-offs, underreporting of audit time, and omission of critical audit steps. Such practices significantly compromise audit quality and diminish public trust (Donnelly et al., 2003). Major accounting scandals—including Enron (USA), Satyam (India), and Kanebo (Japan)—have demonstrated how unethical auditor conduct can lead to corporate collapse, legal repercussions, and reputational damage for audit firms.

Indonesia has not been immune to such issues. Several cases, such as the manipulation of financial reports by PT Kereta Api Indonesia and the Great River International case, have highlighted weaknesses in auditor independence and professional skepticism. These events raise questions about the root

causes of dysfunctional auditor behavior in Indonesian audit environments.

Numerous studies suggest that both personal and situational factors influence auditor behavior. Internal characteristics, such as personality traits, self-perception, and motivation, interact with external pressures, including time constraints, performance evaluations, and cultural expectations (Otley & Pierce, 1995; Donnelly et al., 2003). One of the key psychological traits studied in this context is the locus of control—an individual's belief system regarding the degree of control they have over life events (Rotter, 1966). Auditors with an external locus of control are more likely to attribute outcomes to external forces (e.g., fate, luck), which may make them more susceptible to unethical decisions (Silaban, 2009; Alkautsar, 2014).

Time budget pressure is another commonly cited contributor to dysfunctional behavior. Auditors often operate under tight deadlines, especially during peak audit seasons. Excessive time pressure may lead to shortcuts and compromised audit procedures (DeZoort & Lord, 1997; Sososutikno, 2003). Studies have shown that time budget pressure correlates with reduced audit quality and unethical audit practices (Tanjung, 2013; Nadirsyah & Maulida, 2009).

Additionally, professional skepticism—defined as a questioning mind and a critical assessment of audit evidence—is essential for audit quality. Lack of skepticism can result in the failure to detect material misstatements and fraud (IAI, 2001). Beasley (2001) reported that 60% of financial fraud cases were linked to insufficient skepticism by auditors.

Building upon the research of Donnelly et al. (2003) and Paino et al. (2012), this study investigates the influence of external locus of control, time budget pressure, and professional skepticism on dysfunctional auditor behavior. While previous research explored these variables separately, this study offers a comprehensive model that integrates psychological and organizational factors. Furthermore, the study focuses on public accounting firms in Makassar, Indonesia—an area with limited empirical investigation in the context of audit behavior.

By identifying the factors that contribute to dysfunctional behavior, this research aims to offer both theoretical contributions and practical implications. Understanding these behavioral drivers can help audit firms design more effective internal controls, promote ethical culture, and improve the overall quality of auditing services.

2. Literature Review

2.1 Theory of Attitude Change

One of the theories recommended by Siegel and Marconi (1989) for predicting attitudes and behavior is the Theory of Attitude Change. This theory states that an individual experiences discomfort when confronted with something new that contradicts their beliefs. To resolve this discomfort, they undergo a process of analysis before deciding whether to accept or reject the new information based on their inherent nature. In line with this theory, it is assumed that an auditor with a strong ethical foundation will reject any form of deviation. Conversely, if an auditor has a weaker ethical foundation, they may be more likely to accept deviations. In the audit world, deviant behavior is commonly referred to as dysfunctional audit behavior.

This theory explains how attitudes are formed and how they can change through communication processes. Additionally, it illustrates how attitudes influence a person's behavior (Fatimah, 2012). The Theory of Attitude Change encompasses various sub-theories, such as the Dissonance Theory and the Functional Theory. The Dissonance Theory suggests that inconsistency motivates individuals to reduce or eliminate it. For instance, when an auditor experiences a conflict between workload demands and limited resources, they will attempt to resolve this inconsistency by prioritizing tasks and eliminating less critical ones. Meanwhile, the Functional Theory of Attitude Change posits that attitudes serve to fulfill an individual's

needs. An auditor may engage in deviant behavior to meet the expectations and demands placed upon them (Fatimah, 2012).

2.2 Overview of Auditing

Suhayati and Rahayu (2010:1) define auditing as "a systematic process for obtaining and objectively evaluating evidence related to assertions about actions and established criteria, and communicating the results to information users." Similarly, Mulyadi (2002:9) states that "an audit is a systematic process of obtaining and evaluating evidence regarding economic activities and events to determine the level of conformity between the statements and established criteria, and to communicate the results to interested users."

According to Mulyadi (2002:9), the key elements of an audit include:

a) A systematic process Auditing follows a structured and logical sequence of steps.
b) Objective evidence evaluation The process involves obtaining and assessing evidence without bias.
c) Assertions on economic activities and events These statements result from the accounting process.
d) Determining conformity The process assesses the alignment between statements and established criteria.
e) Established criteria These may include government regulations, managerial performance measures, and Generally Accepted Accounting Principles (GAAP) in Indonesia.
f) Attestation The results are formally communicated through an audit report.
g) Stakeholders Users of audit reports include shareholders, management, creditors, potential investors, labor organizations, and tax authorities.
h) Dysfunctional Auditor Behavior

Dysfunctional auditor behavior refers to deviant actions performed by auditors during audits, including fraud, manipulation, or deviations from auditing standards. Such behaviors contradict organizational objectives and can directly or indirectly degrade audit quality (Dewi, 2015).

Paino et al. (2012) assert that dysfunctional auditor behavior affects an audit firm's ability to generate revenue, maintain professional quality, and accurately evaluate employee performance. Over time, this issue can significantly damage audit quality.

Donnelly et al. (2003) describe dysfunctional auditor behavior as any action taken by auditors during an audit program that reduces audit quality. The acceptance of such behavior by auditors serves as an indicator of actual dysfunctional behavior. Dysfunctional behavior often stems from the pressure to meet individual work targets (Dewi, 2015).

Direct influences on audit quality include premature sign-off and altering or replacing audit procedures (Donnelly et al., 2003). Indirect influences include underreporting of time (Donnelly et al., 2003; Maryanti, 2005).

- **Premature sign-off** – This occurs when an auditor skips one or more audit procedures, reducing audit quality and leading to insufficient evidence collection (Ceacilia, 2012).
- **Altering/replacing audit procedures** – This involves modifying audit steps established in auditing standards, often resulting in inadequate procedures (Anastasia & Mukhlisin, 2005; Hehanusa, 2013).
- **Underreporting of time (URT)** – Auditors may perform tasks without reporting the actual time spent, leading to poor personnel decisions and hidden budgetary issues (Kartika & Wijayanti, 2007; Harini et al., 2010).

2.3 External Locus of Control

The concept of locus of control was first introduced by Rotter (1966), who described it as an individual's belief regarding their ability to control events in their life. Tsui and Gul (1996) define locus of control as the extent to which an individual perceives a relationship between their actions and outcomes.

Locus of control is categorized into two types:

- Internal locus of control Individuals believe their success is determined by their efforts and abilities. They tend to be optimistic, resilient, and confident in solving problems (Utami, 2016; Febriana, 2012).
- External locus of control Individuals attribute success and failure to external factors such as luck or fate. They are more reactive in problem-solving and feel less in control of their circumstances (Dewi, 2015).

Locus of control can predict motivation and performance differences. Individuals with an internal locus of control generally achieve greater career success, receive promotions faster, and experience higher job satisfaction (Utami, 2016). Conversely, individuals with an external locus of control tend to perform better under strict supervision but may engage in dysfunctional behavior if they perceive inadequate control (Wilopo, 2006; Harini et al., 2010).

2.4 Time Budget Pressure

Time budget pressure is a common characteristic of the auditor's work environment. Every audit firm (KAP) establishes time budgets for client audits. Time budget pressure occurs when auditors must complete tasks efficiently within strict deadlines. This pressure is crucial for meeting client demands and achieving career success (Otley & Pierce, 1996).

However, excessive time budget pressure can negatively impact audit quality. If an auditor perceives the allocated time as insufficient, they may engage in dysfunctional behavior to complete tasks on time (Suprianto, 2009). Properly managed time budgets provide various benefits, including cost estimation, workload allocation, and performance evaluation. However, if an auditor deviates from the audit plan, they may also be compelled to deviate from the time budget.

Research indicates that time budget pressure increases the likelihood of dysfunctional audit behavior. Sososutikno (2003) found that such pressure contributes to premature sign-off, underreporting of time, and audit quality reduction. Similar findings were reported by Silaban (2009) and Suprianto (2009), who established a significant positive relationship between perceived time budget pressure and dysfunctional behavior.

3. Research Methods

3.1 Location and Time of Research

This research was conducted at Public Accounting Firms (KAP) located in Makassar, South Sulawesi. Makassar was selected due to its status as a regional economic hub with a high concentration of accounting firms registered under the Indonesian Institute of Public Accountants (IAPI). This makes it a representative area for exploring auditors' behavioral tendencies. The research was carried out over a two-month period, from March to April 2018.

3.2 Population and Sample

a. Research Population

The population is a generalization area consisting of objects or subjects with specific qualities and characteristics determined by the researcher for study, leading to conclusions (Sugiyono, 2010:80). The population in this study includes all auditors working at KAPs in Makassar City, registered with IAPI Makassar in 2018. The data from KAPs are as follows:

Table 2. List of Public Accounting Firms (KAP)

No	KAP Name	Address	Number of Auditors
1	KAP Drs. Rusman Thoeng, M.Com, BAP	Jln. Rusa No. 65 A	7
2	KAP Benny, Tony, Frans & Daniel (Branch)	Jln. Nuri No. 30	5

3	KAP Thomas, Blasius, Widartoyo & Colleagues (Branch)	Jln. Boulevard Ruko Jascinth 1 No. 10	6
4	KAP Usman & Colleagues (Branch)	Jln. Maccini Tengah No. 21	6
5	KAP Drs. Harly Weku & Priscillia	Jln. Bontosua No. 1 D	4
6	KAP Yakub Ratan, CPA & Partners	Jln. Grand Mosque No. 80 AB, Makassar	5
7	KAP Bharata, Arifin, Mumajad & Sayuti (Branch)	Jln. H. Andi Mappanyukki No. 121	2
8	Ardaniah Abbas Public Accounting Firm	Jln. Barombong No. 240, Bonto Pajja, Gowa Regency, South Sulawesi	5
9	KAP Dra. Ellya Noorlisyati & Partners (Branch)	Jln. AP Pettarani Diamond Center Shop No. 44, Makassar	5
10	Yaniswar & Partners Public Accounting Firm	Jln.	7
Total			**52**

Source: IAPI Makassar, 2018

b. Research Sample

The sample refers to a subset of the population that represents its characteristics (Sunyoto, 2011:18). This study employed a census sampling technique, where all 52 auditors in the population were intended to be included. However, only 40 auditors completed the questionnaire due to availability constraints. Therefore, the final sample consists of 40 respondents from 10 KAPs in Makassar.

3.3 Data Types and Sources

1. **Data Types**
   This study uses quantitative data in the form of numerical values or scores derived from respondents' answers to the questionnaire.
2. **Data Sources**
   The primary data source for this study is collected directly from respondents through questionnaires.

3.4 Data Collection Method

The data collection method employed is Field Research, where data is gathered directly from respondents through the Questionnaire Method. This involves distributing structured questionnaires to 40 auditors across 10 KAPs in Makassar.

3.5 Data Analysis Methods

The statistical method used to test the hypotheses is multiple regression analysis, assisted by SPSS software for Windows. After collecting the data, the analysis process includes:

1. Descriptive Statistical Analysis
   Descriptive statistical analysis provides an overview of research variables, such as External Locus of Control, Time Budget Pressure, Professional Skepticism, and Dysfunctional Auditor Behavior. This analysis includes frequency distributions, theoretical ranges, and mean values (Ghozali, 2009).
2. Data Quality Test
   a. Validity Test
      The validity test assesses whether the questionnaire accurately measures what it is intended to measure. Validity is determined using Pearson Correlation, where each item's correlation with the total construct must be significant at $p < 0.05$ (Ghozali, 2009:49).
   b. Reliability Test
      Reliability tests ensure the consistency of the measurement instrument. A Cronbach's Alpha value above 0.60 indicates a reliable instrument (Ghozali, 2009).

3. Classical Assumption Tests
   a. Normality Test Ensures that data follows a normal distribution using a Normal Probability Plot (Ghozali, 2009).
   b. Multicollinearity Test Detects correlation among independent variables using Variance Inflation Factor (VIF) values. A VIF < 10 indicates no multicollinearity (Ghozali, 2009).
   c. Heteroscedasticity Test. Identifies inconsistencies in variance using Scatterplot analysis (Ghozali, 2009).

3.6 Hypothesis Testing

a. **Multiple Linear Regression Analysis**

The regression model assesses the influence of independent variables on the dependent variable:

$$Y = \alpha + \beta1X1 + \beta2X2 + \beta3X3 + \varepsilon$$

Where:
Y = Dysfunctional Auditor Behavior
α = Constant
βx = Regression Coefficients
X1 = External Locus of Control
X2 = Time Budget Pressure
X3 = Professional Skepticism
ε = Error term

c. **Coefficient of Determination (R^2)**

Measures how well independent variables explain variations in the dependent variable. An R^2 value close to 1 indicates a strong explanatory power (Ghozali, 2011).

d. **T-Test**

Examines the individual impact of each independent variable on the dependent variable. If the significance value is below 0.05, the variable significantly influences the dependent variable (Ghozali, 2009).

3.7 Operational Definition and Measurement of Variables

a. Operational Definition

Operational definitions specify measurable constructs. The dependent variable is Dysfunctional Auditor Behavior, which refers to auditors' actions that compromise audit quality (Donnelly et al., 2003; Damanik, 2015:59). Measured using a 9-item Likert scale (1 = Strongly Disagree to 5 = Strongly Agree).

b. Independent Variables

- External Locus of Control – The belief that external factors (e.g., luck, fate) control outcomes (Dewi, 2015). Measured using a 5-item Likert scale (Silaban, 2009).
- Time Budget Pressure – Defined as...

(*The explanation for Time Budget Pressure is incomplete. Please provide the missing content if you want it refined further.*)

4. Results and Discussion

4.1 Research result

a. Data Quality Test Results

1) Validity Test Results

The validity test is a tool used to measure the accuracy of a questionnaire. It is conducted by testing the correlation between item scores and the total score of each variable using Pearson correlation. A statement item is considered valid if the significance level is smaller than 0.05. Table 14 presents the validity test results for four variables: Locus of External Control (LOCE), Time Budget Pressure (TBP), Auditor Professional Skepticism (S), and Auditor Dysfunctional Behavior (PDA).

Table 14. Validity Test Results

Question Items	Pearson Correlation	Sig (2-Tailed)	Information
LOCE1	0.790**	0.007	VALID
LOCE2	0.851**	0.000	VALID
LOCE3	0.831**	0.000	VALID
LOCE4	0.839**	0.000	VALID
LOCE5	0.804**	0.000	VALID
TBP1	0.650**	0.000	VALID
TBP2	0.809**	0.000	VALID
TBP3	0.815**	0.000	VALID
TBP4	0.870**	0.000	VALID
TBP5	0.804**	0.000	VALID
TBP6	0.758**	0.000	VALID
TBP7	0.841**	0.000	VALID
TBP8	0.775**	0.000	VALID

S1	0.731**	0.000	VALID
S2	0.752**	0.000	VALID
S3	0.891**	0.000	VALID
S4	0.885**	0.000	VALID
S5	0.707**	0.000	VALID
S6	0.717**	0.000	VALID
PDA1	0.768**	0.000	VALID
PDA2	0.817**	0.000	VALID
PDA3	0.706**	0.000	VALID
PDA4	0.806**	0.000	VALID
PDA5	0.783**	0.000	VALID
PDA6	0.807**	0.000	VALID
PDA7	0.661**	0.000	VALID
PDA8	0.737**	0.000	VALID
PDA9	0.749**	0.000	VALID

Source: Processed primary data, 2018.

Based on Table 14, all questionnaire items for the variables of Locus of External Control, Time Budget Pressure, Auditor Professional Skepticism, and Auditor Dysfunctional Behavior have significance values less than 0.05, indicating that all items are valid.

2) Reliability Test Results

The reliability test measures the consistency of a questionnaire as an indicator of a variable or construct. It evaluates the stability of responses to repeated measurements. The Cronbach's Alpha method is used to assess reliability, where an instrument is deemed reliable if its alpha value exceeds 0.60.

Reliability Criteria:

1. Cronbach's Alpha < 0.60: Poor reliability.
2. Cronbach's Alpha 0.60 – 0.77: Acceptable reliability.
3. Cronbach's Alpha > 0.80**:** Good reliability.

Table 15. Reliability Test Results

Variables	Cronbach's Alpha	Information
Locus of External Control (X1)	0.880	Reliable
Time Budget Pressure (X2)	0.915	Reliable
Auditor Professional Skepticism (X3)	0.868	Reliable
Auditor Dysfunctional Behavior (Y)	0.895	Reliable

Source: Processed primary data, 2018.

Table 15 shows that all variables have Cronbach's Alpha values above 0.60, confirming their reliability. This implies that the questionnaire items consistently measure the variables, and repeated measurements would yield similar results.

3) Classical Assumption Test Results

a) Normality Test

The normality test assesses whether the regression model residuals follow a normal distribution. The Normal P-P Plot of Regression Standardized Residual test results are depicted. Based on Figure 1, the data points are spread around the diagonal line, and the distribution follows its direction, indicating that the regression model satisfies the normality assumption.

b) Multicollinearity Test

The multicollinearity test detects high correlations between independent variables in a multiple regression model. It is evaluated using the tolerance and Variance Inflation Factor (VIF) values. A VIF below 10 and a tolerance above 0.1 indicate no multicollinearity.

Table 16. Multicollinearity Test Results

Model	Tolerance	VIF
External Locus of Control	0.643	1.556
Time Budget Pressure	0.657	1.521
Professional Skepticism	0.963	1.039

Source: Processed primary data, 2018.

Since all tolerance values exceed 0.1 and all VIF values are below 10, no multicollinearity symptoms are present, confirming the suitability of the data for regression analysis.

c) Heteroscedasticity Test

The heteroscedasticity test examines variance consistency in residuals across observations. A scatterplot method is used, where residual points should be randomly distributed above and below zero on the Y-axis. The scatterplot indicates a random data distribution without a clear pattern, suggesting no heteroscedasticity in the regression model. Hence, the model is appropriate for predicting auditor dysfunctional behavior.

4.2 Discussion

a. Influence of External Locus of Control on Dysfunctional Auditor Behavior

The results of this study indicate that external locus of control has a positive and significant effect on dysfunctional auditor behavior. This suggests that auditors working at Public Accounting Firms in Makassar who possess a strong external locus of control tend to attribute their outcomes to external factors such as luck, fate, or influential connections. Consequently, they may engage in deviant behaviors during the audit process, such as compromising audit procedures, due to a perceived lack of personal control or accountability.

The most influential indicators forming the external locus of control construct include beliefs such as: success depends on having the right connections, securing a job requires acquaintances in high places, and luck plays a decisive role in career outcomes. These beliefs reflect a psychological tendency to deflect personal responsibility, which may increase the risk of unethical behavior under pressure.

This finding is consistent with Rotter's (1966) social learning theory**,** which posits that individuals with an external locus of control are more likely to avoid personal accountability. It is also aligned with previous studies by Kartika and Wijayanti (2007), Donnelly et al. (2003), and Gustati (2012), which found that a higher external locus of control correlates with increased dysfunctional audit behavior. These studies reinforce the idea that psychological orientation significantly affects ethical decision-making in audit contexts.

In practice, auditors with a high external locus of control may be more susceptible to rationalizing deviant actions, especially when facing audit complexities or external pressure. Therefore, organizations should consider psychological traits during recruitment and promote internal locus of control through ethics training and mentorship programs.

b. Influence of Time Budget Pressure on Dysfunctional Auditor Behavior

The findings show that time budget pressure exerts a positive and significant influence on dysfunctional auditor behavior. Auditors under tight deadlines often face competing demands between thoroughness and efficiency, which can lead them to reduce audit procedures, perform tasks superficially, or disregard audit standards in order to meet budget constraints.

The most dominant indicators forming this construct include time constraints during assignments, performance assessments based on time adherence, and the perception that the time budget is determined solely by supervisors. These pressures create a high-stress environment, encouraging auditors to engage in dysfunctional shortcuts to complete tasks on time.

This aligns with Cognitive Dissonance Theory**,** which explains that individuals experience psychological discomfort when they face conflicting demands—such as maintaining audit quality while adhering to rigid time budgets. To resolve this discomfort, auditors may modify their behavior by cutting corners or omitting procedures they deem less critical.

These results support prior research by Febrianty (2011), Sososutikno (2003), and Suprianto (2009), which demonstrated that increased time budget pressure significantly raises the likelihood of dysfunctional behavior. In addition, Sari et al. (2016) found similar evidence of audit quality deterioration under time constraints.

To mitigate these effects, public accounting firms should reevaluate time allocation mechanisms, encourage realistic budget planning, and provide flexibility during complex engagements to preserve audit integrity.

c. Influence of Professional Skepticism on Dysfunctional Auditor Behavior

This study finds that professional skepticism has a negative and significant effect on dysfunctional auditor behavior. Auditors who possess a high degree of skepticism are more likely to question evidence, apply critical thinking, and maintain vigilance throughout the audit process, thereby reducing the risk of engaging in unethical or negligent conduct.

Indicators that most significantly form the construct of professional skepticism include: maintaining a skeptical attitude during audit evaluations, scrutinizing financial statement anomalies, and being thorough in assessing audit findings. These traits reflect an auditor's commitment to professional standards and ethical responsibility.

The results are consistent with the Attitude Change Theory, which states that individuals with strong belief systems are less likely to conform to deviant behaviors, even when under pressure. Skeptical auditors are more resistant to rationalizing unethical conduct and are more likely to act in accordance with professional values.

These findings are supported by Septiani and Sukartha (2017), who found that professional skepticism significantly reduces the likelihood of dysfunctional audit behavior. Moreover, Hurtt et al. (2020) emphasize that skepticism is a key psychological trait for maintaining audit quality, especially in complex or high-risk environments.

In conclusion, enhancing professional skepticism through training, experience, and organizational support plays a crucial role in promoting ethical audit practices and reducing the prevalence of dysfunctional behavior.

5. Conclusion

5.1 Conclusion

Based on the data collected and the hypothesis testing conducted through multiple linear regression analysis, the conclusions of this study are as follows:

1. External locus of control has a positive and significant effect on dysfunctional auditor behavior. This implies that auditors who tend to attribute outcomes to external factors are more likely to engage in dysfunctional behaviors during audit engagements.
2. Time budget pressure also has a positive and significant effect on dysfunctional auditor behavior. When auditors experience high pressure to complete their work within a limited time frame, the likelihood of dysfunctional behavior increases.
3. Professional skepticism has a negative and significant effect on dysfunctional auditor behavior. This indicates that auditors who exhibit higher levels of skepticism are less prone to engaging in unethical or non-compliant audit practices.

5.2 Suggestions

Based on the findings of this study, the following suggestions are proposed for future research and practical implementation:

1. Expand Sample Scope
   The current study was limited to a small sample of auditors working in public accounting firms in Makassar. Future research is recommended to expand the sample size and include auditors from other cities or regions to enhance the generalizability of the findings.
2. Enhance Auditor Independence
   The most dominant indicator of the external locus of control variable was the belief that obtaining desired outcomes (such as money or success) depends on knowing the right people. Auditors are encouraged to rely on their own professional competence rather than external connections to maintain objectivity and ethical standards.

3. Improve Task and Time Allocation
   The most significant issue related to time budget pressure was the limited time allocated for audit assignments. It is suggested that public accounting firms allocate tasks and time more proportionally based on the complexity of each audit engagement to reduce pressure and maintain audit quality.
4. Strengthen Professional Skepticism
   The lowest-performing indicator in the professional skepticism variable involved auditors simply following internal audit procedures without critical evaluation. Auditors should be encouraged to maintain a questioning mindset, seek adequate evidence, and apply critical judgment in order to reduce the risk of dysfunctional behavior.
5. Future Research Directions
   Future studies may consider examining additional variables such as ethical climate, organizational culture, and leadership style that may also influence dysfunctional auditor behavior. Including qualitative approaches or case studies may provide deeper insights into behavioral patterns and contextual factors.

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