Proceeding of The First International Annual Conference on Economics, Management, Business and Accounting

The Role of Organization Commitment, Machiavellian, Auditor Performance on Dysfunctional Auditor Behavior and Audit Quality as an Intervening Factor

Salsabila Ivana Surya Putri[1*], Ratna Mappanyukki[2]
[1,2] Accounting Department, Universitas Mercu Buana, Jakarta, Indonesia

Article Info:

***Keywords*:**
Auditor Performance;
Audit Quality;
Dysfunctional Auditor Behavior;
Machiavellian;
Organization Commitment

Abstract

This study aims to determine the influence of the Role of Organization Commitment, Machiavellian, and Auditor Performance towards Dysfunctional Auditor Behavior. This research is quantitative research using primary data. The research method used is convenience sampling. The research data was obtained by distributing questionnaires to 106 Auditor respondents working at Public Accounting Firms registered with the OJK and located in the DKI Jakarta Area. The result showed that the role of organization commitment and auditor performance did not affect dysfunctional auditor behavior, but Machiavellian had an effect on dysfunctional auditor behavior. The role of organization commitment and Machiavellian had a significant positive effect on mediated dysfunctional auditor behavior by audit quality, while auditor performance had no effect on dysfunctional auditor behavior mediated by audit quality.

Article DOI :
http://dx.doi.org/

(*) Corresponden Author:
✉ Accounting Department, Universitas Mercu Buana, Jakarta, Indonesia
Email: salsabillap79@gmail.com

INTRODUCTION

Dysfunctional Auditor Behavior is deviant behavior against audit standards caused by auditor actions, pressures in the work environment including feedback pressure, social influence pressure, task load pressure, time pressure and code of ethics (Siregar et al., 2019). Dysfunctional Auditor Behavior is also defined as the behavior or actions of an auditor that can reduce the quality of the resulting audit, one of which comes from excessive pressure received by an auditor which can lead to behavior that leads to non-compliance with audit procedures.

The phenomenon of Dysfunctional Auditor Behavior occurred in Indonesia in 2019, the Financial Services Authority (OJK) suspended the Registered Certificate (STTD) of public accountant Sherly Jakom for one year, for violating Article 66 of the Capital Market Law jis (capital market law) and Paragraph A 14 SPAP SA 200 and Section 130 of the IAPI Public Accountant Professional Code of Ethics. Sherly Jakom overstated the revenue of ready to build lots (Kasiba) by IDR

E-ISSN : 3046-9090

613 billion in the annual financial statements of PT Hanson International Tbk for the 2016 period (Sandria, 2021). Kasiba was recorded and recognized using the full accrual method for transactions with a gross value of IDR 732 billion, while there was no disclosure of the sales and purchase binding agreement (PPJB) in the Annual Financial Report for that period.

Thus, the internal impact of the phenomenon of violations is a fine sanction of IDR 500 million given by OJK to PT Hanson International Tbk for violating PSAK 44 concerning Accounting for Real Estate Activities, OJK imposed a fine of IDR 5 billion on Bentjok as Managing Director of Hanson International, as well as the board of directors who were fined IDR 100 million. OJK also gave an order to MYRX to restate the 2016 Annual Financial Statements and revise revenue generation (Wareza, 2019). Meanwhile, the external impact of PT Hanson's violation was received by Sherly Jakom, who was sanctioned by OJK in the form of a one-year STTD suspension, OJK's trust in PT Hanson's financial statements was doubtful.

The next phenomenon, the Ministry of Finance through the Center for Financial Professional Development (P2PK) suspended Kasner Sirumpea's public accountant license for one year (Pangastuti, 2019). Sanctions were given because Kasner Sirumpea violated Accounting Standards - Professional Standards for Public Accountants (SA-SPAP), namely SA 315, 500, 560 and 700 in examining the 2018 annual financial statements of PT Garuda Indonesia. The 2018 Annual Financial Statements of the Garuda issuer are not in accordance with the statement of financial accounting standards (PSAK) 72 regulates the 5 stages that must be met by the company to recognize revenue.

a. PSAK 72 Adopted by IFRS 15 "Revenue from contracts with customers".
b. The violation stems from the recording of the value of the cooperation agreement to provide connectivity services (wifi) with PT Mahata Aero Teknologi amounting to US$ 239.94 million.
c. There was an increase in the company's profit of US$ 809,946 from a loss of US$ 216.58 million in the previous period (Ayuningtyas, 2019; Sandria, 2021).
d. Kasner Sirumpea did not apply a quality control system in examining Garuda Indonesia's financial statements.

In addition, the Ministry of Finance imposed sanctions by issuing letter No.S-210/MK.1PPPK/2019 on June 26, 2019 to KAP Tanubrata, Sutanto, Fahmi, Bambang & Rekan and ordered to improve policies and procedures (Hidayati, 2019).

As a result, the internal impact of PT Garuda Indonesia is in the form of sanctions from the Financial Services Authority (OJK) for violating the 2018 Annual Financial Report by recognizing revenue that is still receivable. Sanctions are given in the form of fines to the Board of Directors who are responsible for and sign the financial statements amounting to IDR 100 million and the board of commissioners who do not sign the financial statements are subject to a collective fine of IDR 100 million. Meanwhile, the external impact is the suspension of STTD Kasner Sirumpea for one year due to not implementing a quality control system.

LITERATURE REVIEW

Auditor dysfunctional behavior is auditor deviant behavior that directly or indirectly reduces audit quality (Supriyono, 2018: 169). Dysfunctional behavior is carried out by auditors by stopping or changing audit procedures so that the resulting quality decreases (Unaradjan, 2019). Dysfunctional behavior is the deviation of auditors in the organization to reduce audit quality and affect the

E-ISSN : 3046-9090

quality of auditor reports and audit results (George et al., 2021: 70). The dimensions of this thesis use Underreporting of Audit Time, Altering / Replacing Audit Procedures, Premature Sign-off.

The first factor that is likely to affect dysfunctional auditor behavior is Organization Commitment (organizational commitment) "Defined as the desire on the part of an employee to remain a member of the organization and to influence whether an employee stays a member of the organization (is retained) or leaves to pursue another job (turns over)". Employee desire to remain a member of the organization and influence the employee's choice to stay or leave the organization (Colquitt et al., 2018: 62). Organization commitment is a form of employee loyalty to the organization and the desire to contribute and maintain membership in the organization.

The second factor that is likely to influence dysfunctional auditor behavior is Machiavellianism related to the desire for falsification and power, this personality is also referred to as egocentric behavior because of the tendency to judge objects or events based on personal interests and less sensitive to the interests that concern others (Robbins & Judge, 2017:182). A Machiavellian positions themselves through the perspective of the situation from others which motivates them to apply more influence tactics for personal gain (McShane, 2020:298). Machiavellian is one of the factors from within the individual that can influence the individual to carry out dysfunctional behavior. Individuals with Machiavellian tend to ignore integrity and honesty in achieving goals, and act on the basis of their personal interests (Simić et al., 2016) (Juniariani & Lestari, 2021).

The third factor that has the opportunity to influence dysfunctional auditor behavior is Auditor Performance (Auditor Performance) the results of work achieved by a person or group of people in an organization both quantitatively and qualitatively, something with the authority and duties and responsibilities of each in an effort to achieve the objectives of the organization concerned legally, not violating the law and in accordance with morals and ethics (Natsir et al., 2021). Low performance requires an auditor to go the extra mile in order to meet the targets given by superiors. auditor performance is the auditor's ability to carry out duties and responsibilities that can affect work productivity.

Audit Quality plays an important role in being considered in decision making. Audit quality is measured by how well the auditor detects and reports material misstatements (Arens et al., 2015:53). A quality audit is an audit that is carried out by following the code of ethics and professional standards and applicable regulations (Institut Akuntan Publik Indonesia (IAPI), 2018). Audit quality in accordance with the principles of examination will produce audit financial reports that are free from material errors. Audit quality is the result of the auditor's ability to find and report violations in the client's accounting system and material misstatements (DeAngelo & DeAngelo, 2000; Pinello, A. S., Volkan, A. G., Franklin, J., Myers, M. L., & Tiernan, 2019).

OVERVIEW

Attribution Theory

A theory of individual behavior that explains the relationship between behavior, attitudes, and individual characteristics as well as the process of determining the causes and motives associated with behavior. Attribution theory can analyze and predict a person's behavior when facing various specific situations (Heider, 2013). Changes in a person's behavior can be caused by two factors, namely internal attribution and external attribution. Internal attribution comes from

E-ISSN : 3046-9090

within. Meanwhile, external attributions come from the environment, certain situations and circumstances. Both can affect the evaluation of individual performance, for example the treatment of superiors to subordinates, their influence on individual attitudes and satisfaction with work. Behavioral adjustments can be made when internal is stronger than external attributes.

If this attribution theory is associated with *dysfunctional auditor behavior*, it can explain the causes of changes in a person's behavior, the motives underlying these changes. Attribution theory can also analyze how a person responds to something when faced with a certain situation. the factors that drive changes in a person's attitude can be explained through attribution theory so that the cause of dysfunctional behavior owned by auditors can be found.

Dysfunctional Auditor Behavior

According to Otley and Pierce (1996) Auditor Dysfunctional Behavior is the behavior of auditors in the audit process that is not in accordance with the established audit program or acts of deviation from applicable standards and is carried out by auditors. Behavior that has a negative effect on reducing audit quality either directly or indirectly. Apart from deviating from existing audit standards and procedures, other forms of dysfunctional behavior committed by auditors include manipulation or fraud. Actions that reduce audit quality according to Putri (2020) and Vitasari (2022) directly and indirectly, namely Altering / replacing the audit procedure, Premature Sign off, Underreporting of Time Audit.

The Role of Organization Commitment

Organizational commitment can determine the amount of desire of employees to maintain their membership in the organization or release their membership. Commitment is an important component to help achieve company goals. The importance of commitment to employees can increase their sense of responsibility, their work becomes more optimal and has an indirect effect on the company. As well as helping in predicting employee satisfaction, employee engagement, leadership distribution, job performance, job discomfort and similar attributes, an employee's level of commitment to his job is important to know the management's point of view in order to know the employee's dedication to the tasks assigned to him every day. Organizational commitment is divided into three types based on the reasons for remaining a member of the organization, namely affective commitment, continuence commitment, normative commitment (McShane, 2020).

Machiavellian

Machiavellian is a characteristic of someone who is manipulative to achieve their own interests. High Machs is a nickname for individuals with high Machiavellian traits. A person with high Machiavellian traits is sensitive to social situations and easily changes cooperative and competitive tactics if they make more sense. High Machs manipulate emotionally, using emotional skills to make others feel guilty. Individuals with Machiavellian traits are easy in decision making, because decision making is done with a cool head and strategic manipulation so as to support their career. The Dark Triad of Personality consists of three personality traits namely narcissism, psychopathy and Machiavellianism. They are similar in terms of social aversion, self-promotion, emotional coldness and aggressiveness. There are two categories of people with Machiavellian traits, namely (Ng et al., 2010) High Machs and Low Machs.

Auditor Performance

Auditor Performance *(auditor performance)* is the third independent variable which is a series of actions or implementation of inspection tasks that have been

E-ISSN : 3046-9090

completed by the auditor within a certain time. Auditor performance is a result achieved by an auditor in carrying out his assigned duties based on skills, experience, and seriousness of time as measured by considering quantity, quality, and timeliness in assessing the results of the audit performed (Basudewa and Merkusiwati, 2015). According to Putri (2020) the dimensions and indicators in measuring the level of auditor performance are as follows: Ability, Professional Commitment, Motivation, and Job Satisfaction.

Frame of Thought and Hypothesis

The Effect of *Role of Organization Commitment* on *Dysfunctional Auditor Behavior*

Organization Commitment involves three attitudes, namely feeling responsible for organizational goals, feeling involved in organizational tasks and feeling loyalty to the organization. Auditor dysfunctional behavior is deviant behavior owned by an auditor which is synonymous with decreased audit quality. Thus, organizational commitment has a negative effect on dysfunctional auditor behavior. Hard work, loyalty and motivation to achieve organizational goals which is a form of organization commitment which, if applied, will eliminate dysfunctional auditor behavior.

Low commitment is one of the factors for dysfunctional behavior. In line with attribution theory which explains the internal and external factors that cause dysfunctional audit behavior. This is reinforced by research from Van Brenk et al., (2019) which shows that Organization commitment has a negative effect on dysfunctional auditor behavior. Meanwhile, Lukman (2017) shows that The Organization Commitment does not affect the Dysfunctional Auditor Behavior.

H1*:* Role of Organization Commitment *negatively affects* Dysfunctional Auditor Behavior

Machiavellian* Influence on *Dysfunctional Auditor Behavior

Machiavellian personal desire to commit deviations consciously in order to achieve personal goals. Machiavellian nature is classified as selfish and manipulative because individuals with Machiavellian will take advantage of any situation to achieve what they want without thinking about the impact received by others. High Machs tend to make unethical choices because they sacrifice ethical values, so dysfunctional behavior cannot be avoided. Rationalization tends to be carried out by High Machs in order to justify wrongdoing in order to fulfill their desires and not comply with the rules (Saputri & Wirama, 2015). Machiavellian auditors tend to behave unethically due to low orientation so that they tend to be dilemmatic and cannot maintain their compliance with the basic principles of professional ethics. In line with attribution theory, the causes of Machiavellian formation can be based on internal and external factors.

This is reinforced by research from Robfilard (2021) which states that "The Machiavellian has a positive effect on the Dysfunctional Auditor Behavior". Meanwhile, Lukman (2017) shows that The Organization Commitment does not affect the Dysfunctional Auditor Behavior.

H2*:* Machiavellian has a *positive effect on* Dysfunctional Auditor Behavior

The Effect of *Auditor Performance* on *Dysfunctional Auditor Behavior*

Auditor Performance or auditor performance is the ability to carry out responsibilities that can affect work productivity. Performance determines the quality of work performed. In addition, auditor performance can measure the job evaluation process that is carried out and reported regularly. Auditor performance

E-ISSN : 3046-9090

reflects the enthusiasm of auditors in carrying out their job responsibilities, the higher the auditor's performance, the better the quality of work produced and will reduce dysfunctional auditor behavior which reduces performance as well as the quality of work performed by auditors.

The results of research by Putra et al., (2020) state that auditor performance cannot be influenced by auditor dysfunctional behavior. Jaya (2017) research results state that auditor performance affects auditor dysfungisonal behavior.

H3*:* Auditor Performance has a *negative effect on* Dysfunctional Auditor Behavior

The Effect of *Audit Quality* on *Dysfunctional Auditor Behavior*

A quality audit is the result of the auditor's ability to detect misstatements, carry out the audit process in accordance with applicable procedures and standards, and comply with SOPs. Dysfunctional behavior is behavior that can reduce audit quality, auditors with dysfunctional behavior often underestimate procedures and standards and underestimate SOPs. Good Audit Quality is produced by auditors who are competent, qualified and carry out the audit process in accordance with established standards and do not behave dysfunctionally. Auditors who do not have dysfunctional behavior will not change or violate audit procedures and processes so that audit quality will be maintained, while auditors who do have dysfunctional behavior will certainly reduce audit quality by reducing or bypassing audit procedures and not complying with SOPs and professional ethics.

The results of Rohman (2019) state that Audit Quality has a negative effect on Dysfunctional auditor behavior. The results of research by Kusumo et al., (2018) which states that There is a significant negative effect of dysfunctional auditor behavior on Audit Quality.

H4*:* Audit Quality has a *negative effect on* Dysfunctional Auditor Behavior

The Effect of *Role of Organization Commitment* on *Dysfunctional Auditor Behavior*
Mediated by *Audit Quality.*

Organizational commitment has an influence on dysfunctional auditor behavior through audit quality. this is because audit quality is able to negatively mediate the influence between organizational commitment and auditor dysfunctional behavior. this means that the higher the organizational commitment, the higher the resulting audit quality and the lower the dysfunctional behavior of the auditors. The loyalty and dedication of employees with high commitment to the organization certainly reduces auditor dysfunctional behavior and improves audit quality. Motivation and good decision making to achieve the goals of the organization. Professional ethics and adherence to applicable regulations and standards play an important role in avoiding poor audit quality.

The results of Yessie (2021) *state that* Organization Commitment does not affect dysfunctional auditor behavior, indicating the low commitment of auditors to the company, so centering will not stay long in the company. *The* results of Lukman (2017) *state that "The* Organization Commitment does not affect the Dysfunctional Auditor Behavior.

H5: Role of Organization Commitment negatively affects Dysfunctional Auditor Behavior mediated by Audit Quality.

The Effect of *Machiavellian* on *Dysfunctional Auditor Behavior* Mediated by

E-ISSN : 3046-9090

Audit Quality

Machiavellian personalities are logically problematic and override ethical values. Machiavellian individuals cannot comply with applicable rules and standards, Machiavellian auditors can damage the quality of KAP and reduce audit quality due to their nature, attitudes and actions that only prioritize personal goals. As in the theory of behavior change, there are other specific theories that can cause dysfunctional auditing and reduction in audit quality. Selfishness and manipulative are inherent when auditors are in the High Machs category.

The results of research by Bani et al. (2023) state that Machiavellian has a significant effect on audit quality. Research conducted by Rivaldi et al. (2022) which states that machiavellian has no significant effect on audit quality. The results of research by Pesudo et al. (2023) which shows that machiavellianism has a negative effect on audit quality.

H6: Machiavellian has a positive effect on Dysfunctional Auditor Behavior mediated by Audit Quality

The Effect of *Auditor Performance* on Mediated *Dysfunctional Auditor Behavior*

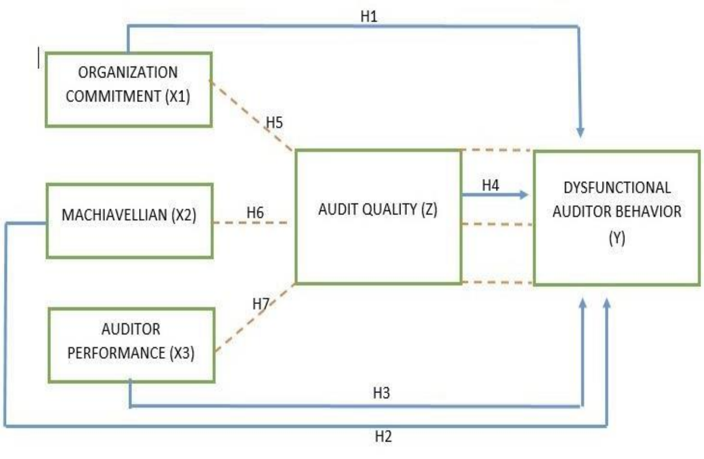
Audit Quality

Auditor performance has an influence on dysfunctional auditor behavior through audit quality. Auditor performance shows the performance that has been achieved by the auditor for his efforts in carrying out the assigned tasks in accordance with his own responsibilities. The higher the auditor's performance, the better the quality of work produced and will reduce dysfunctional auditor behavior which reduces the performance as well as the quality of work performed by the auditor.

Auditors with achievement, hard work and good work productivity are reluctant to behave as dysfunctional auditors. His actions are always based on honesty, compliance, and integrity.to the rules, standards, and adhere to professional ethics. Thus, increasing the quality of the resulting audit and the quality of the auditors who compile the audit report. Weak performance affects audit quality and auditor quality, dysfunctional behavior is one of the factors that cause low auditor performance.

The results of research by Naibaho (2015) and Janatun (2021) *"auditor performance has a positive significant effect on audit quality". The* results of Robfilard (2021) state that auditor performance has a significant positive effect on audit quality.

H7: Auditor Performance has a negative effect on Dysfunctional Auditor Behavior mediated by Audit Quality.



E-ISSN : 3046-9090

Figure 1. Frame of Thought

METHODS

Type of Research

The type of research used in this study is causal research with a quantitative approach. Causal research is research whose main purpose is to prove causal relationships. This analysis describes how the *independent* variable, namely between *organization commitment, Machiavellian, auditor performance*, can affect the *dependent* variable, namely *dysfunctional auditor behavior*. This method is very much in line and in accordance with the research that the author will examine, therefore this study uses a causal method (*causal research*).

Population and Sample

Population is the entire number of people or residents who have the same characteristics as a qualified sampling source with research problems. The population of this study is KAP in the DKI Jakarta area which is active and registered with the Financial Services Authority (OJK). With a total of 222 public accounting firms registered with the OJK, 44 of them are inactive. A total of 10 public accounting firms are willing to be the place for distributing questionnaires.

This study chose auditors as the object of this research. The reason researchers choose auditors as appropriate respondents for this study is that auditors have the authority to examine and have an opinion at work, auditors are also responsible for finding material misstatements and producing quality audits to increase the credibility of KAP and also increase the trust of users of financial statements.

Data Collection Technique

This research uses survey techniques as data collection techniques. Research data obtained from primary data collected through direct questionnaire distribution to respondents. The intended respondents are auditors who work at KAP in Jakarta. The questionnaire is made in the form of structured statements, respondents are limited in providing answers to certain alternative answers only. The retrieval of the questionnaire is adjusted to the time agreed upon by the researcher with the person concerned.

Data Analysis Method

The analytical method used in this research is multiple linear regression analysis and data processing using the Partial Least Squares (PLS) program is a data analysis technique used in this study, with the help of SmartPLS software version 3.0. which consists of descriptive statistical tests, data quality tests, hypothesis testing, and multiple linear regression analysis.

RESULTS AND DISCUSSION

Description of Research Objects

Analysis of respondent characteristics is assessed based on the respondent's gender, respondent's age, respondent's position, respondent's last education, and respondent's tenure. The results show that respondents with female gender dominate in this study with the majority aged 21-30 years and are in junior auditor positions with an average of S1 (Strata-1) last education with less than 2 years of service.

Descriptive Statistical Analysis

Table 1. Descriptive Statistics Test Results

E-ISSN : 3046-9090

	N	Question Item	Variable Dimensions	Mean
ROC	106	9	3	3.05
MA	106	6	2	3.36
AP	106	9	3	2.96
Dysfunctional Auditor Behavior	106	9	3	3.37
AQ	106	9	3	3.27
Valid N (listwise)	106			

Source: Data processed with Sem PLS 3.0

1. **Dysfunctional Auditor Behavior (DAB)**
   Variable Y in this study is *Dysfunctional Auditor Behavior* has 9 questions which are measured using an ordinal scale and with a total of 106 respondents who work as auditors. Of the 9 question items, the average value is 3.37 (Never). From this data it is known that most respondents still follow the applicable rules and standards and do not perform Dysfunctional Auditor Behavior such as Premature Sign off, Underreporting of Time Audit and Altering / Replacing Audit Procedures during the audit process so that the resulting audit quality is maintained.
2. **Role of Organization Commitment (ROC)**
   Variable X1 in this study is Role of Organization Commitment has 9 questions which are measured using an ordinal scale and with a total of 106 respondents who work as auditors. Of the 9 question items, an average value of *3.05* (Agree) was obtained. From this data it is known that most respondents have a form of loyalty to the organization, have motivation, desire to maintain their membership in the organization and always want to contribute to their respective organizations.
3. **Machiavellian (MA)**
   Variable X2 in this study is Machiavellian has 6 questions which are measured using an ordinal scale and with a total of 106 respondents who work as auditors. Of the 6 question items, an average value of 3.36 (Agree) was obtained. This shows that respondents agree with the questionnaire statements related to the Machiavellian variable. Respondents agree that high Machiavellian will increase Dysfunctional Auditor Behavior. Meanwhile, auditors with low Machiavellian do not have a tendency for Dysfunctional Auditor Behavior.
4. **Auditor Performance (AP)**
   Variable X3 in this study is Auditor performance has 9 questions which are measured using an ordinal scale and with a total of 106 respondents who work as auditors. Of the 9 question items, the average value was 2.96 (Agree). thus, it can be concluded that a small proportion of respondents did not feel what the majority of respondents felt about the statements in the research questionnaire.
5. **Audit Quality (AQ)**
   The Variable Z in this study is Audit Quality which has 9 questions which are measured using an ordinal scale and with a total of 106 respondents who work as auditors. Of the 9 question items, an average value of 3.27 (Agree) was obtained. This shows that respondents agree with the questionnaire statements related to the Audit Quality variable. Respondents

agree that if the audit quality is high, it will reduce the tendency for Dysfunctional Auditor Behavior to occur.

Data Quality Test

1. Validity Test

Validity test is used to determine the validity / validity of a questionnaire. The questionnaire is said to be valid if the questionnaire statement can explain what is measured in the questionnaire. 2 (two) types of tests used to measure the validity of a questionnaire, namely by conducting *convergent validity* tests and *discriminant validity* tests.

Convergent Validity Test

The convergent validity analysis aims to show if each question item measures the similarity of the variable dimensions. As a result, only statement items that have an outer loading value greater than 0.60 with the measured construct are considered to have a high significance value.

Table 2. Validity Test Results before modification

Indicator	**Outer Loading**	***Criteria***	***Validity Test Results***
DAB1	*0.379*	***0,6***	***Invalid***
DAB2	*0.656*	***0,6***	***Valid***
DAB3	*0.465*	***0,6***	***Invalid***
DAB4	*0.761*	***0,6***	***Valid***
DAB5	*0.862*	***0,6***	***Valid***
DAB6	*0.869*	***0,6***	***Valid***
DAB7	*0.628*	***0,6***	***Valid***
DAB8	*0.852*	***0,6***	***Valid***
DAB9	*0.802*	***0,6***	***Valid***
ROC1	*0.757*	***0,6***	***Valid***
ROC2	*0.759*	***0,6***	***Valid***
ROC3	*0.787*	***0,6***	***Valid***
ROC4	*0.822*	***0,6***	***Valid***
ROC5	*0.770*	***0,6***	***Valid***
ROC6	*0.755*	***0,6***	***Valid***

E-ISSN : 3046-9090

ROC7	*0.720*	***0,6***	***Valid***
ROC8	*0.702*	***0,6***	***Valid***
ROC9	*0.621*	***0,6***	***Valid***
MAC1	*0.614*	***0,6***	***Valid***
MAC2	*0.767*	***0,6***	***Valid***
MAC3	*0.602*	***0,6***	***Valid***
MAC4	*0.759*	***0,6***	***Valid***
MAC5	*0.622*	***0,6***	***Valid***
MAC6	*0.486*	***0,6***	***Invalid***
AP1	*0.679*	***0,6***	***Valid***
AP2	*0.706*	***0,6***	***Valid***
AP3	*0.781*	***0,6***	***Valid***
AP4	*0.485*	***0,6***	***Invalid***
AP5	*0.427*	***0,6***	***Invalid***
AP6	*0.066*	***0,6***	***Invalid***
AP7	*0.872*	***0,6***	***Valid***
AP8	*0.915*	***0,6***	***Valid***
AP9	*0.709*	***0,6***	***Valid***
AQ1	*0.463*	***0,6***	***Invalid***
AQ2	*0.469*	***0,6***	***Invalid***
AQ3	*0.680*	***0,6***	***Valid***
AQ4	*0.799*	***0,6***	***Valid***
AQ5	*0.755*	***0,6***	***Valid***
AQ6	*-0.065*	***0,6***	***Invalid***

E-ISSN : 3046-9090

AQ7	*0.658*	***0,6***	***Valid***
AQ8	*0.708*	***0,6***	***Valid***
AQ9	*0.648*	***0,6***	***Valid***

Source: Data processed by the author

Based on table 2, it is known that not all indicators obtain a loading factor value above the criteria or more than 0.60. There are 33 indicators obtaining a loading factor value above 0.60, while as many as 9 indicators obtain a loading factor value less than the criteria or less than 0.60, so modifications are needed to increase the loading factor value which was originally less than 0.60 to match the criteria. The loading factor modification process is carried out by eliminating indicators with values below the criteria from the research data. The following are the indicators after modification:

Table 3. Validity Test Results after modification

Indicator	***Outer Loading***	***Criteria***	***Validity Test Results***
DAB2	*0.633*	*0,6*	***Valid***
DAB4	*0.737*	*0,6*	***Valid***
DAB5	*0.888*	*0,6*	***Valid***
DAB6	*0.893*	*0,6*	***Valid***
DAB7	*0.609*	*0,6*	***Valid***
DAB8	*0.886*	*0,6*	***Valid***
DAB9	*0.816*	*0,6*	***Valid***
ROC1	*0.736*	*0,6*	***Valid***
OC2	*0.765*	*0,6*	***Valid***
ROC3	*0.769*	*0,6*	***Valid***
ROC4	*0.816*	*0,6*	***Valid***
ROC5	*0.769*	*0,6*	***Valid***
ROC6	*0.757*	*0,6*	***Valid***
ROC7	*0.734*	*0,6*	***Valid***

E-ISSN : 3046-9090

ROC8	*0.711*	*0,6*	***Valid***
ROC9	*0.643*	*0,6*	***Valid***
MAC1	*0.674*	*0,6*	***Valid***
MAC2	*0.860*	*0,6*	***Valid***
MAC3	*0.670*	*0,6*	***Valid***
MAC4	*0.668*	*0,6*	***Valid***
AP1	*0.730*	*0,6*	***Valid***
AP2	*0.718*	*0,6*	***Valid***
AP3	*0.794*	*0,6*	***Valid***
AP7	*0.878*	*0,6*	***Valid***
AP8	*0.899*	*0,6*	***Valid***
AP9	*0.710*	*0,6*	***Valid***
AQ4	*0.740*	*0,6*	***Valid***
AQ5	*0.818*	*0,6*	***Valid***
AQ7	*0.759*	*0,6*	***Valid***
AQ8	*0.828*	*0,6*	***Valid***
AQ9	*0.665*	*0,6*	***Valid***

From the results of the data modification process, indicators are obtained that meet the outer loading criteria, namely with a value of more than 0.60. So that the modified indicators are declared feasible or valid and have high significance so that they can be used in research and can be further analyzed.

Discriminant Validity Test

Discriminant validity is determined by comparing the square root of the average variance extracted (AVE) for each construct with the correlation between other constructs in the model, if the construct is greater than the correlation with all other constructs. the construct is said to have good discriminant validity. It would be better if the AVE measurement has a value

E-ISSN : 3046-9090

greater than the 0.50 criterion.

Table 4. Average Variance Extracted (AVE) Value

Measured Constructs	***AVE Value***	***Criteria***	***Category***
*X1 (*Organization Commitment*)*	*0.556*	*0.5*	*Valid*
*X2 (*Machiavellian*)*	*0.522*	*0.5*	*Valid*
*X3 (*Auditor Performance*)*	*0.627*	*0.5*	*Valid*
*Y (*Dysfunctional Auditor Behavior*)*	*0.621*	*0.5*	*Valid*
*Z (*Audit Quality*)*	*0.584*	*0.5*	*Valid*

Based on table 4, it can be concluded that all variables measured in the study obtained an AVE value of more than 0.50. This indicates that all variables are categorized as valid and have good discriminant validity.

2. Reliability Test

Reliability test is conducted to determine the accuracy, consistency, and accuracy of the instrument in measuring constructs. To determine the reliability of a construct using reflective indicators in PLS-SEM, two methods are available, namely *Cronbach's Alpha* and *Composite Reliability*. If both of the above methods produce a value greater than 0.60, the construct is considered reliable (Ghozali, 2021).

The structural model is validated by testing the R-Square value, which is a measure of the goodness-of-fit of the model. Analysis of variance (R2) or determination test is used to evaluate the influence of each independent variable on the dependent variable by testing the R-square value. R-Square values of 0.75, 0.50, and 0.25 indicate that the model is strong, medium, and weak, respectively (Ghozali, 2021).

Cronbach's Alpha

Cronbach's alpha value is considered important in conducting reliability tests. Through the Cronbach's alpha value, the variable will be declared reliable if the Cronbach's alpha value is> 0.60 (Ghozali, 2021).

Table 5. Cronbach's Alpha Value

Measured Constructs	**Cronbach's Alpha *Value***	***Criteria***	***Category***
*X1 (*Organization Commitment*)*	*0.901*	*0.6*	*Reliable*
*X2 (*Machiavellian*)*	*0,689*	*0.6*	*Reliable*
*X3 (*Auditor Performance*)*	*0,885*	*0.6*	*Reliable*
*Y (*Dysfunctional Auditor Behavior*)*	*0,894*	*0.6*	*Reliable*

E-ISSN : 3046-9090

*Z (*Audit Quality*)*	*0.822*	*0.6*	*Reliable*

Based on table 5, it can be concluded that all variables measured in the study obtained a Cronbach's alpha value of more than 0.6. So it can be interpreted that all variables have met the requirements and are categorized as reliable.

Composite Reliability

The second test method that can be used to test reliability is to use the composite reliability value. the composite reliability value will determine whether the research variable has met the composite reliability if it obtains a value of more than the criteria> 0.7 or the Composite Reliability value> Cronbach's alpha value (Ghozali, 2021).

Table 6. Composite Reliability Value

Measured Constructs	***mposite Reliability Value***	***Criteria***	***Category***
*X1 (*Organization Commitment*)*	*0.918*	*0.7*	*Reliable*
*X2 (*Machiavellian*)*	*0.812*	*0.7*	*Reliable*
*X3 (*Auditor Performance*)*	*0.909*	*0.7*	*Reliable*
*Y (*Dysfunctional Auditor Behavior*)*	*0.918*	*0.7*	*Reliable*
*Z (*Audit Quality*)*	*0.875*	*0.7*	*Reliable*

Based on table 6, it can be concluded that all variables measured in this study obtained a *composite reliability* value> 0.7, so that all variables have met the requirements and fall into the reliable category.

Hypothesis Test

3. R-Square Test

The structural model is validated by testing the R-Square value, which is a measure of the goodness-of-fit of the model. Analysis of variance (R2) or determination test is used to evaluate the influence of each independent variable on the dependent variable by testing the R-square value. R-Square values of 0.75, 0.50, and 0.25 indicate that the model is strong, medium, and weak, respectively (Ghozali, 2021).

Table 7. R-Square Test Results

the construct being measured	***R-Square***	***Adjusted R-Square***
Dysfunctional Auditor Behavior *(Y)*	*0.651*	*0.637*
Audit Quality *(Z)*	*0.452*	*0.436*

Source: Data processed with SPSS version 25

E-ISSN : 3046-9090

From Table 7, it is known that the R-Square value of the Audit Quality (Z) variable obtained is 0.452 and it can be explained that changes in the variation of the intervening variable Audit Quality (z) can be explained by the exogenous variables ROC (X1), MAC (X2), AP (X3) simultaneously by 45.2% where the variables in this study have a moderate influence. Then ROC (X1), MAC (X2), AP (X3) and AQ (Z) simultaneously affect the Dysfunctional Auditor Behavior (Y) variable by 0.651 or 65.1% so that the influence on the variables in this study is in the moderate category.

The T test aims to test whether or not there is a relationship between latent variables and their indicators.

4. T test

The T test aims to test whether or not there is a relationship between latent variables and their indicators.

Based on the table above, it can be seen that the T statistical test between each independent variable on the dependent variable can be explained as follows:

Multiple linear regression analysis is a method used to test the effect of specific independent variables on the dependent variable, and to determine the direction of the relationship between each variable whether positive or negative. (Ghozali, 2018). The regression model used is as follows:

Table 8. T-test Results

Path Analysis	***Original Sample (O)***	***Sample Mean (M)***	***Standard Deviation (STDEV)***	***T Statistic***	***P Value***	***Description***
ROC- DAB	*-0.091*	*-0.078*	*0.073*	*1.261*	*0.207*	***No Effect***
MA-DAB	*0.584*	*0.581*	*0.090*	*6.496*	*0.000*	***Significant Positive Influence***
AP-DAB	*0.091*	*0.085*	*0.051*	*1.771*	*0.077*	***No Effect***
AQ-DAB	*-0.360*	*0.357*	*0.086*	*4.172*	*0.000*	***Negatively affected Significant***
ROC- AQ-DAB	*0.154*	*0.154*	*0.043*	*3.580*	*0.000*	***Significant Positive Influence***
MA-AQ-DAB	*0.093*	*0.091*	*0.035*	*2.634*	*0.008*	***Significant Positive Influence***

E-ISSN : 3046-9090

AP-AQ-DAB	*0.058*	*0.061*	*0.036*	*1.585*	*0.113*	***No effect***

Source: Data processed with SEM PLS 3.0

Based on the table above, it can be seen that the T statistical test between each independent variable on the dependent variable can be explained as follows:

a. The Effect of *Role of Organization Commitment* (ROC) on Dysfunctional Auditor Behavior
Based on the test results, it is known that the ROC variable on Dysfunctional Auditor Behavior has a T count of 1.261 with a significance value of 0.207, which means greater than 0.05 (0.207> 0.05). This shows that Role of Organization Commitment (X1) has no effect on Dysfunctional Auditor Behavior (Y).
b. The Effect of *Machiavellian* (MA) on Dysfunctional Auditor Behavior
Based on the test results, it is known that the MA variable on Dysfunctional Auditor Behavior has a T count of 6,496 with a significance value of 0.000, which is smaller than 0.05 (0.000 <0.05). This shows that the Machiavellian variable (X2) has a significant positive effect on Dysfunctional Auditor Behavior (Y).
c. Based on the test results, it is known that the AP variable on Dysfunctional Auditor Behavior has a T count of 1.771 with a significance value of 0.077 which means greater than 0.05 (0.077> 0 . 0 5). This shows that Auditor Performance (X3) has no effect on Dysfunctional Auditor Behavior (Y).
d. The Effect of Audit Quality (AQ) on Dysfunctional Auditor Behavior
Based on the test results, it is known that the AQ variable on Dysfunctional Auditor Behavior has a T count of 4,172 with a significance value of 0.000, which is smaller than 0.05 (0.000 <0.05). This shows that Audit Quality (Z) has a significant negative effect on Dysfunctional Auditor Behavior (Y).
e. The Effect of Role of Organization Commitment (ROC) on Dysfunctional Auditor Behavior mediated by Audit Quality
Based on the test results, it is known that the ROC variable on Dysfunctional Auditor Behavior mediated by Audit Quality (AQ) has a T count of 3.580 with a significance value of 0.000, which is smaller than 0.05 (0.000 <0.05). This shows that Role of Organization Commitment (X1) has a significant positive effect on Dysfunctional Auditor Behavior (Y) mediated by Audit Quality (AP).
f. The effect of MAchiavellian (MA) on Dysfunctional Auditor Behavior mediated by Audit Quality
Based on the test results, it is known that the MA variable on Dysfunctional Auditor Behavior mediated by Audit Quality (AQ) has a T count of 2.634 with a significance value of 0.008, which is smaller than 0.05 (0.008 <0.05). This shows that Machiavellian (X2) has a significant positive effect on Dysfunctional Auditor Behavior (Y) mediated by Audit Quality (AP).
g. The effect of Auditor Performance (AP) on Dysfunctional Auditor Behavior mediated by Audit Quality
Based on the test results, it is known that the AP variable on Dysfunctional Auditor Behavior mediated by Audit Quality (AQ) has a T count of 1.585 with a significance value of 0.113 which means greater than 0.05 (0.113> 0.05). This shows that Auditor Performance (X3) has no effect on

E-ISSN : 3046-9090

Dysfunctional Auditor Behavior (Y) mediated by Audit Quality (AP).

5. Multiple Linear Regression Analysis Test

Multiple linear regression analysis is a method used to test the effect of specific independent variables on the dependent variable, and to determine the direction of the relationship between each variable whether positive or negative (Ghozali, 2018). The regression model used is as follows:

Table 9. Multiple Linear Regression Analysis Results

Path Analysis	*Original Sample (O)*	*Sample Mean (M)*	*Standard Deviation (STDEV)*	*T Statistic*	*P Value*	*Description*
X1-Y	*-0.091*	*-0.078*	*0.073*	*1.261*	*0.207*	*No Significant Negative Impact*
X2-Y	*0.584*	*0.581*	*0.090*	*6.496*	*0.000*	*Updated*
						ignificant Positive
X3-Y	*0.091*	*0.085*	*0.051*	*1.771*	*0.077*	*No Significant Positive Impact*

Based on the table above, it can be seen that the output results of the Multiple Linear Regression Analysis Test, the regression equation is obtained as follows:

$$Y = \beta 1X1 + \beta 2X2 + \beta 3X3 + e \quad (1)$$

Dysfcuntional Auditor Behavior = -0.091 (ROC) + 0.584 (MA) + 0.091 (AP) + e

Discussion

The Effect of Role of Organization Commitment (ROC) on Dysfunctional Auditor Behavior (DAB)

Based on the hypothesis testing that has been carried out, it can be seen that Role of Organization Commitment does not have a significant negative effect on Dysfunctional Auditor Behavior. This means that the auditor's dysfunctional behavior can be carried out even though the auditor has a high organizational commitment. The research results are not in line with the first hypothesis, this is because some auditors are dissatisfied with the facilities provided, thus reducing organizational commitment and increasing the dysfunctional behavior of auditors because they feel there is no reciprocity for the loyalty given by the auditors.

The results of this study are supported by Lukman (2017) which shows The Role of Organization Commitment (ROC) has no positive effect on

E-ISSN : 3046-9090

Dysfunctional Auditor Behavior (DAB). This shows that Organization Commitment does not affect company value. According to Indrawati et al., (2019), organizational commitment has no significant effect on auditor dysfunctional behavior. So that high commitment does not prevent auditor dysfunctional behavior.

The Effect of *Machiavellian* (MA) on Dysfunctional Auditor Behavior (DAB)

Based on the hypothesis testing that has been carried out, it can be seen that Machiavellian has a significant positive effect on Dysfunctional Auditor Behavior. This means that Machiavellian can be a factor that exacerbates the potential for dysfunctional auditor behavior. The influence can be in the form of information manipulation, collusion, non-compliance with ethics and standards, and lack of empathy and care. The research results are in line with the second hypothesis, this is because some auditors often justify their actions.They are based on personal desires and motivations and have been oriented towards manipulation and tactics and always seek justification for dysfunctional behavior that has been carried out.

The results of this study are in line with Robfilard (2021) research which states that Machiavellian has a significant positive effect on dysfunctional auditor behavior. According to Juniariani & Lestari (2021) which states that Machiavellian has a significant positive effect on dysfunctional auditor behavior.

The Effect of Auditor Performance (AP) on Dysfunctional Auditor Behavior (DAB)

Based on the hypothesis testing that has been carried out, it can be seen that Auditor Performance has no effect on Dysfunctional Auditor Behavior. good performance if it is not based on ethics, morals and integrity at work will not produce perfect performance and a good environment and the possibility of dysfunctional behavior is very high. The results of the study contradict the third hypothesis, this is due to the lack of appreciation received by auditors, inefficient audit procedures that increase the dysfunctional behavior of auditors.

The results of this study are in line with the research of Putra et al., (2020) states that auditor performance cannot be influenced by auditor dysfunctional behavior. According to Rismaadriani et al., (2021) which shows that auditor performance has no effect on dysfunctional auditor behavior.

The Effect of Audit Quality (AQ) on Dysfunctional Auditor Behavior (DAB)

Based on the hypothesis testing that has been carried out, it can be seen that Audit Quality has no effect on Dysfunctional Auditor Behavior. good performance if it is not based on ethics, morals and integrity in work will not produce perfect performance and a good environment and the possibility of dysfunctional behavior is very high. The research results are in line with the fourth hypothesis, this is because the quality of the auditors determines the resulting output.

The results of this study are in line with the research of Malahyati et al. (2020) shows that audit quality has a significant effect on dysfunctional auditor behavior. According to (K. M. D. Putri et al., 2017) state that Audit quality has a significant effect on dysfunctional auditor behavior.

The Effect of Role of Organization Commitment (ROC) on Dysfunctional Auditor Behavior (DAB) mediated by Audit Quality (AQ)

Based on the hypothesis testing that has been carried out, it can be seen

E-ISSN : 3046-9090

that Organization Commitment has a significant positive indirect effect on Dysfunctional Auditor Behavior through Audit Quality. This means that auditors with high commitment will do whatever it takes to maintain their membership in the organization, as well as improve audit quality at the same time, but have the possibility to be dysfunctional perform dysfunctional behavior so that the organization can survive even though an auditor must do things that violate auditing standards such as often completing work without documenting the actual time during the audit process.

The results of this study are in line with the research of Kusumo et al., (2018) which shows that audit quality has mediation organization commitment has a positive significant towards dysfunctional auditor behavior. According to Saputro & Mappanyukki (2022) showed that organizational commitment has a significant positive effect on dysfunctional auditor behavior mediated by audit quality.

The Effect of Machiavellian (MA) on Dysfunctional Auditor Behavior (DAB) mediated by Audit Quality (AQ)

Based on the hypothesis testing that has been carried out, it can be seen that Machiavellian has a significant positive effect on Dysfunctional Auditor Behavior mediated by Audit Quality. This means that Machiavellian has a positive effect on audit quality. Auditors with high machs can improve audit quality but still behave dysfunctionally.

The results of this study are in line with the research of Bani et al. (2023) states that Machiavellian has a significant effect on audit quality. According to Juniariani & Lestari (2021) which states that Machiavellian has a significant positive effect on dysfunctional auditor behavior.

The Effect of Auditor Performance (AP) on Dysfunctional Auditor Behavior (DAB) mediated by Audit Quality (AQ)

Based on the hypothesis testing that has been carried out, it can be seen that Auditor Performance does not have a significant positive effect on Dysfunctional Auditor Behavior mediated by Audit Quality. This means that the performance of the auditors does not completely eliminate the possibility of Dysfunctional Auditor Behavior through audit quality.

The results of this study are in line with the research of Malahyati et al. (2020) shows that audit quality has a significant effect on dysfunctional auditor behavior. According to a national journal conducted by Yessie (2021b) which states that auditor performance has no effect on auditor dysfunctional behavior mediated by audit quality. MCI states that auditor performance cannot be influenced by auditor dysfunctional behavior.

The results of this study are in line with the research of Fadhilah & Tarmidi (2023) states that Naibaho (2015) and Janatun (2021) "auditor performance has a positive significant effect on audit quality. National conducted by Robfilard (2021) which states that auditor performance has a significant positive effect on audit quality.

CLOSING

Summary

Based on the test results, data analysis, and discussion that has been carried out, the conclusions that can be obtained are as follows:

Role of Organization Commitment does not have a significant negative effect on Dysfunctional Auditor Behavior. High organizational commitment is likely

E-ISSN : 3046-9090

to perform dysfunctional auditor behavior.

Machiavellian has a significant positive effect on Dysfunctional Auditor Behavior. The level of Machiavellian possessed by an individual affects behavior so that it can determine the amount of desire for dysfunctional behavior.

Auditor Performance has no effect on *Dysfunctional Auditor Behavior*. Good performance still has the potential for dysfunctional auditor behavior, if it has low ethics.

Audit Quality has a significant negative effect on Dysfunctional Auditor Behavior. This means that audit quality is determined through the auditor's ability to prepare reports, audit quality comes from the integrity of the auditors, so audit quality cannot be achieved if auditors behave dysfunctionally.

Organization Commitment has a significant positive effect on Dysfunctional Auditor Behavior which is mediated by Audit Quality. Audit quality increases along with high organizational commitment which plays a role in suppressing auditor dysfunctional behavior.

Machiavellian has a significant positive effect on Dysfunctional Auditor Behavior which is mediated by Audit Quality. Audit quality is reduced if the auditor responsible for preparing the audit report has Machiavellian traits and dysfunctional behavior.

Auditor Performance has no significant positive effect on Dysfunctional Auditor Behavior mediated by Audit Quality. This means that auditors with good performance but not complying with professional ethics still have the potential to reduce audit quality.

Advice

Based on the results of the analysis in the discussion and conclusions described above and in order to get better results in further research, the researchers provide several suggestions for various parties. The suggestions given include:

For public accounting firms, this research is expected 1) to improve the quality of auditors who have high specialization and comply with standards and codes of ethics profession because it can suppress dysfunctional auditor behavior. 2) For further researchers, they should be able to add variables that support auditor performance to produce quality audits.

BIBLIOGRAPHY

Anita, R., Anugerah, R., & Zulbahridar. (2016). *Analysis Of Auditor Acceptance Of* Dysfunctional Auditor Behavior*: An Approach To Auditor Personal Characteristics (Empirical Study Of Public Accounting Firms In The Sumatra Region).* Journal of Accounting*,* 4*(2), 114-128. https://ejournal.unri.ac.id/index.php/JA/article/view/3364/3281*

Arens, A. A., Elder, R. J., & Beasley, M. S. (2015). Auditing & Jasa Assurance. *Jakarta: Erlangga*.

Ayuningtyas, D. (2019). *Gara-gara Lapkeu, Deretan KAP Ini Malah Kena Sanksi OJK*. https://www.cnbcindonesia.com/market/20190809123549-17-90910/gara- gara-lapkeu-deretan-kap-ini-malah-kena-sanksi-ojk

DeAngelo, H., & DeAngelo, L. (2000). Controlling stockholders and the disciplinary role of corporate payout policy: A study of the Times Mirror Company. *Journal*

E-ISSN : 3046-9090

of Financial Economics, *56*(2), 153–207. https://doi.org/10.1016/S0304-405X(00)00039-8

Fadhilah, M., & Tarmidi, D. (2023). Gender Analysis of Individual Taxpayer Compliance: Impact of Tax Audit, Tax Amnesty, and E-Filling Implementation. *Saudi J Bus Manag Stud*, *8*(8), 215–227.

Ghozali, I. (2018). *Aplikasi analisis multivariate dengan program IBM SPSS 25 edisi ke-9. Badan Penerbit Universitas Diponegoro*.

Ghozali, I. (2021). Partial Lelast Squarels-Konselp, Telknik dan Aplikasi melnggunakan Program SmartPLS 3.2. 9 untuk Pelnellitian Elmpiris (3rd eld.). *Badan Pelnelrbit Univelrsitas Diponelgoro*.

Heider, F. (2013). *The psychology of interpersonal relations*. Psychology Press.

Hidayati, N. (2019). *Ditemukan Pelanggaran pada Audit Laporan Keuangan Garuda, Izin AP Kasner Sirumapea Dibekukan*. PPPK Kemenkeu.

Indrawati, L., Cahyono, D., & Maharani, A. (2019). Pengaruh skeptisisme profesional, independensi auditor dan pelatihan audit kecurangan terhadap kemampuan auditor dalam mendeteksi kecurangan. *International Journal of Social Science and Business*, *3*(4), 393–402.

Institut Akuntan Publik Indonesia (IAPI). (2018). *Keputusan Dewan Pengurus Institut Akuntan Publik Indonesia Nomor 4 Tahun 2018 Tentang Panduan Indikator Kualitas Audit pada Kantor Akuntan Publik*. Institut Akuntan Publik Indonesia.
https://www.bing.com/ck/a?!&&p=77c9d1ccfe6c26e7JmltdHM9MTY2OTUwNz IwMCZp
Z3VpZD0xMmIzOTYxZC03MWJjLTZjYmMtMDVhMy04NzZiNzBmOTZkN2Um aW5zaW Q9NTI1OQ&ptn=3&hsh=3&fclid=12b3961d-71bc-6cbc-05a3-876b70f96d7e&psq=Keputusan+Dewan+Pengurus+Nomor+4+Tahun+2018+tentang+ Pa

Jaya, S. M. (2017). *Pengaruh Konflik Peran Dan Komitmen Organisasi Terhadap Penerimaan Perilaku Disfungsional Auditor Dengan Kinerja Auditor Sebagai Variabel Mediasi (Studi Empiris Pada Inspektorat Di Wilayah Eks Karesidenan Malang)*. Universitas Brawijaya.

Juniariani, N. M. R., & Lestari, N. L. P. R. W. (2021). Auditor's Dysfunctional Behavior By Integrating Machiavellian Properties, Role Stress, And Emotional Intelligence. *WARDS 2020: Proceedings of the 3rd Warmadewa Research and Development Seminar, WARDS 2020, 21 December 2020, Denpasar-Bali, Indonesia*, 253.

Kusumo, B. Y. A., Koeswoyo, P. S., & Handoyo, S. (2018). Analyze of the effect of workplace spirituality on auditor Dysfunctional Behavior and its implication to Audit quality. *Journal of Accounting Auditing and Business*, *1*(1), 19–29.

Lukman, H. (2017). Interactions between Personal Characteristics and Audit

Behavior: A Moderating Role of Organizational Commitment. *International Journal of Economic Perspectives*, *11*(3).

McShane, S. (2020). *Organizational behavior*. McGraw-Hill US Higher Ed USE.

Naibaho, M. (2015). Machiavellianism in Organizations: Justifying the Means by the Ends. *Study.Com*. https://study.com/academy/lesson/machiavellism-in-organizations-justifying-the-means- by-the-ends.html

Natsir, M., Pattawe, A., Haris, N., & Zahra, F. (2021). The effects of work experience, ethical profession, and auditor independence on auditing performance of supervisory agency in central sulawesi Indonesia. *Academy of Entrepreneurship Journal*, *27*(4), 1–9.

Ng, E. S. W., Schweitzer, L., & Lyons, S. T. (2010). New generation, great expectations: A field study of the millennial generation. *Journal of Business and Psychology*, *25*, 281–292.

Pangastuti, T. (2019). *Kemenkeu: Laporan Keuangan Garuda Diduga Tak Sesuai Standar*. Investor.Id. https://investor.id/macroeconomics/189029/kemenkeu-laporan-keuangan- garuda-diduga-tak-sesuai-standar

Pinello, A. S., Volkan, A. G., Franklin, J., Myers, M. L., & Tiernan, K. (2019). *The PCAOB Audit Quality Indicator Framework Project: Feedback From Stakeholders*. Journal of Business & Economics Research.

Putra, M. D. P., Widanaputra, A. A. G. P., Ramantha, I. W., & Gayatri, G. (2020). The effect of organizational commitments in auditor performance with dysfunctional audit behavior as mediation variables. *International Research Journal of Management, IT and Social Sciences*, *7*(1), 45–52.

Putri, K. M. D., Wirama, D. G., & Sudana, I. P. (2017). Pengaruh fraud audit training, skeptisisme profesional, dan audit tenure pada kemampuan auditor dalam mendeteksi kecurangan. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, *6*(11), 3795–3822.

Putri, L. R. (2020). *Pengaruh Sifat Machiavellian dan Locus of Control Terhadap Perilaku Disfungsional Audit Pada Kantor Akuntan Publik di Jakarta*. Universitas Atma Jaya Yogyakarta.

Rismaadriani, N. M., Sunarsih, N. M., & Munidewi, I. A. B. (2021). Pengaruh Time Budget Pressure, Locus of Control, Kinerja Auditor Dan Komitmen Organisasi Terhadap Perilaku Disfungsional Audit. *Kumpulan Hasil Riset Mahasiswa Akuntansi (KHARISMA)*, *3*(1).

Robbins, S. P., & Judge, T. A. (2017). *Organizational Behavior*. Pearson. https://books.google.co.id/books?id=UKy1jgEACAAJ

Robfilard, F. S. (2021). Pengaruh Sifat Machiavellian, Locus Of Control dan Kepribadian Hexaco Terhadap Dysfunctional Audit Behavior (Persepsi Mahasiswa Akuntansi Universitas Pendidikan Indonesia dan Universitas

E-ISSN : 3046-9090

Padjadjaran Angkatan 2016 dan 2017). *Epistemik: Indonesian Journal of Social and Political Science*, *2*(1), 51–66.

Rohman, A. (2019). Pengaruh kompleksitas tugas, tekanan anggaran waktu, dan independensi auditor terhadap perilaku disfungsional auditor dan implikasinya pada kualitas audit. *Jurnal Riset Akuntansi Tirtayasa*, *3*(2), 241–256.

Sandria, F. (2021). *Deretan Skandal Lapkeu di Pasar Saham RI, Indofarma-Hanson*. CNBC Indonesia. https://www.cnbcindonesia.com/market/20210726191301-17-263827/deretan-skandal-lapkeu-di-pasar-saham-ri-indofarma-hanson/3

Saputri, I., & Wirama, D. G. (2015). Pengaruh sifat machiavellian dan tipe kepribadian pada perilaku disfungsional auditor. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, *2*, 70–86.

Saputro, K. B., & Mappanyukki, R. (2022). The effect of skepticism, time pressure, and remote audit during the COVID-19 pandemic on audit quality: A study of auditors' perception. *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, *8*(1), 81–98.

Simić, I., Matović, I. M., & Stojković, N. (2016). Analysis of Machiavellian behavior of students in the republic of Serbia. *Facta Universitatis, Series: Economics And Organization*, 199–208.

Siregar, H., Muda, I., & Fachrudin, K. A. (2019). The impact of locus of control, ethics audit, time pressure, and commitment to deviant behavior in audit at foreign affiliated public accountants in Medan, Indonesia. *1st Aceh Global Conference (AGC 2018)*, 416–423.

Vitasari. (2022). Pengaruh Locus of Control, Tekanan Anggaran Waktu Komitmen Profesional, Terhadap Perilaku Disfungsional Auditor. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, *20*(4), 473–490. https://doi.org/10.24034/j25485024.y2016.v20.i4.59

Wareza, M. (2019). *Lagi-lagi KAP Kena Sanksi OJK, Kali ini Partner EY*. CNBC Indonesia. https://www.cnbcindonesia.com/market/20190809100011-17-90855/lagi-lagi-kap-kena- sanksi-ojk-kali-ini-partner-ey

Yessie, A. (2021a). Dysfunctional Audit Behavior Determinants. *International Journal of Environmental, Sustainability, and Social Science*, *2*(3), 318–327.

Yessie, A. (2021b). Factors Affecting Dysfunctional Audit Behavior. *International Journal of Environmental, Sustainability, and Social Science*, *2*(2), 117–126.