



## Machiavellianism, Internal Locus of Control, and Time Pressure as Correlates of Dysfunctional Audit Behavior at a Government Inspectorate

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### ABSTRACT

Dysfunctional audit behavior can weaken evidence quality and public accountability. This study examines the associations of machiavellianism, internal locus of control, and time pressure with dysfunctional audit behavior among government internal-audit personnel in Banten Province, Indonesia. An attempted census invited 110 eligible personnel and produced 71 usable questionnaires collected from 8 to 22 April 2026. Multiple regression yielded a significant model,  $F(3, 67) = 21.009$ ,  $p < .001$ ,  $R^2 = .485$ . Machiavellianism ( $\beta = .300$ ,  $p = .005$ ) and time pressure ( $\beta = .496$ ,  $p < .001$ ) were positively associated with dysfunctional behavior, whereas internal locus of control was not significant ( $\beta = -.021$ ,  $p = .824$ ). Inspectorates should combine ethical supervision with realistic workload and time-budget controls.

## **INTRODUCTION**

Government internal auditors support the credibility of public financial management by evaluating compliance, internal control, economy, efficiency, and the reliability of reported information. Their work requires sufficient evidence, documented procedures, and defensible conclusions. Dysfunctional audit behavior - including omitted procedures, premature sign-off, underreporting of audit time, and incomplete documentation - can weaken evidence quality, conceal control failures, and reduce public accountability (Coram et al., 2003; Donnelly et al., 2003; Yuen et al., 2013). In a government inspectorate, these practices can also undermine the institution's capacity to detect irregularities and provide credible assurance.

The government internal-audit environment creates a particularly relevant setting for examining such behavior. Auditors often manage multiple assignments, coordinate with auditees across hierarchical structures, and complete formal reports within administrative deadlines. Indonesian public-sector audit standards require sufficient and appropriate evidence, yet tight schedules can encourage shortcuts when allocated time does not match task complexity (McDaniel, 1990; Otley & Pierce, 1996; BPK RI, 2017). Time pressure therefore represents more than an operational inconvenience; it can influence decisions about evidence collection, documentation, and reported effort.

Personal characteristics may also shape auditors' willingness to depart from prescribed procedures. Machiavellianism reflects a strategic and self-interested orientation in which goal attainment can take priority over conventional morality (R. Christie & F. L. Geis, 1970; Dahling et al., 2009). In audit work, such tendencies may support rationalizations for procedural shortcuts that protect efficiency ratings or personal interests. Internal locus of control, by contrast, reflects the belief that outcomes follow from personal effort, competence, and decisions (Rotter, 1966). Auditors with stronger internal control beliefs may accept greater responsibility for audit quality and show less willingness to attribute deficient work to external circumstances.

Three gaps motivate this study. First, much of the established evidence on dysfunctional audit behavior originates from external audit firms in Australia, Ireland, Macau, Sweden, and the United Kingdom (Otley & Pierce, 1996; Coram et al., 2003; Svanberg & Öhman, 2013; Yuen et al., 2013; Nehme et al., 2021). Evidence from subnational government inspectorates remains limited despite differences in accountability, employment arrangements, and supervisory hierarchy. Second, prior studies often emphasize either individual dispositions or situational pressure, leaving scope for an additive model that evaluates both antecedent types simultaneously. Third, the expected protective association of internal locus of control may depend on the organizational setting and may not remain observable once ethical risk and workload pressure are considered.

This study addresses these gaps by examining machiavellianism and internal locus of control as dispositional antecedents and time pressure as a situational antecedent of dysfunctional audit behavior among personnel at the Inspectorate of Banten Province. Attribution theory provides an organizing distinction between internal and external antecedents; the study does not directly measure auditors' causal attribution processes. The research evaluates whether each antecedent shows an independent statistical association with dysfunctional behavior after the other predictors are held constant. It contributes context-specific evidence from government internal auditing and offers practical implications for ethical supervision, workload planning, and review controls.

Accordingly, the study asks whether machiavellianism, internal locus of control, and time pressure are independently associated with dysfunctional audit behavior among government internal-audit personnel in Banten Province.

## **LITERATURE REVIEW**

### ***Attribution Theory and Dysfunctional Audit Behavior***

Attribution theory explains how people interpret the causes of behavior and outcomes. Heider (1958) distinguished causes located within the person from causes located in the environment, while Kelley (1973) and Weiner (1985) developed the implications of causal explanations for responsibility, expectations, and subsequent action. In the present study, this distinction organizes machiavellianism and internal locus of control as dispositional antecedents and time pressure as a situational antecedent. The model does not observe the attribution process itself; rather, the theory provides a parsimonious classification of factors that may correspond with auditors' behavioral choices.

Dysfunctional audit behavior encompasses actions that depart from professional procedures and threaten audit quality. Common forms include premature sign-off, reduction or replacement of prescribed procedures, collection of insufficient evidence, underreporting of time, and incomplete documentation (Coram et al., 2003; Donnelly et al., 2003). Such actions can create an appearance of efficiency while shifting assurance risk to the institution and users of audit reports. Their occurrence can reflect both individual ethical tendencies and organizational conditions.

### ***Machiavellianism and Dysfunctional Audit Behavior***

Machiavellianism is characterized by distrust, instrumental interpersonal relationships, manipulation, and a focus on personal advantage (R. Christie & F. L. Geis, 1970; Dahling et al., 2009). It also forms part of the dark-triad tradition of socially aversive, nonclinical personality tendencies (Paulhus & Williams, 2002). Individuals with stronger machiavellian tendencies may treat ethical rules as flexible when compliance conflicts with desired outcomes. In auditing, this orientation can make procedural shortcuts easier to justify when they protect status, career interests, or a favorable performance image.

Within the attribution framework, machiavellianism represents an internal disposition associated with the acceptability of strategically expedient conduct. When the perceived benefit of meeting a deadline or maintaining a favorable image exceeds the expected cost of noncompliance, auditors with stronger machiavellian tendencies may report greater acceptance or use of dysfunctional practices. The study therefore expects a positive association.

H1: Machiavellianism is positively associated with dysfunctional audit behavior.

#### ***Internal Locus of Control and Dysfunctional Audit Behavior***

Internal locus of control refers to the generalized expectation that outcomes are influenced by personal effort, ability, and decisions (Rotter, 1966). An internal orientation may strengthen perceived responsibility for audit quality because individuals attribute success and failure to controllable action rather than to luck, fate, or powerful others. Donnelly et al. (2003) reported that auditors who were more accepting of dysfunctional behavior tended to exhibit a more external locus of control, which supports a possible protective role for internal control beliefs.

In government auditing, an internal orientation may encourage persistence, procedural compliance, and ownership of conclusions. Nevertheless, hierarchical instruction, rigid schedules, and limited discretion can restrict the behavioral expression of personal control beliefs. The theoretical expectation remains negative, while the strength of that association is an empirical question in the inspectorate setting.

H2: Internal locus of control is negatively associated with dysfunctional audit behavior.

#### ***Time Pressure and Dysfunctional Audit Behavior***

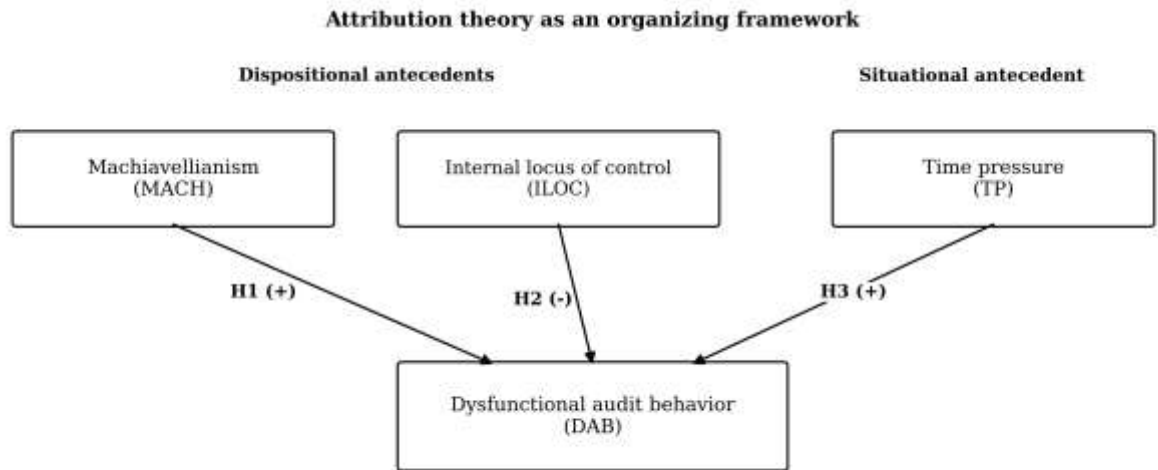
Time pressure occurs when the time available for an audit is perceived as inadequate relative to required procedures, workload, and task complexity. Audit research distinguishes the efficiency function of time budgets from the quality risk created when budgets or deadlines become difficult to attain. Under severe pressure, auditors may work unreported hours, reduce procedures, complete audit steps prematurely, or rely on superficial documentation (McDaniel, 1990; Otley & Pierce, 1996; Coram et al., 2003; Pierce & Sweeney, 2004). Evidence from more recent audit settings also identifies time-budget and deadline pressure as relevant correlates of dysfunctional behavior (Nehme et al., 2021).

Attribution theory classifies time pressure as a situational antecedent that can provide an external justification for procedural deviation. Auditors may view a shortcut as unavoidable when deadlines, workload, or instructions appear beyond their control. Although professional responsibility remains, perceived situational constraint can lower the barrier to noncompliance. The study therefore expects a positive association.

H3: Time pressure is positively associated with dysfunctional audit behavior.

Figure 1 presents the additive conceptual model. The three antecedents enter simultaneously as predictors of dysfunctional audit behavior; the study does not test mediation or interaction effects.

Figure 1. Conceptual framework



Note. Solid arrows denote the hypothesized adjusted associations; no mediation or interaction is tested.

Source: Developed by the authors from attribution theory and the research hypotheses.

## METHODOLOGY

### *Research Design, Population, and Sample*

The study used a quantitative, cross-sectional survey design. The target population consisted of 110 personnel holding auditor or government-supervision positions at the Inspectorate of Banten Province. The study invited all eligible personnel with direct experience in internal audit or supervisory assignments, making the distribution an attempted census rather than a probability sample. Questionnaires were distributed in person from 8 to 22 April 2026. Seventy-four questionnaires were returned (67.3% of those invited), three were incomplete or unusable, and 71 responses entered the analysis (64.5% usable response rate). Participation was voluntary, and the questionnaire stated that respondent information would remain confidential and would be used only for research.

### *Variable Measurement*

The questionnaire used a six-point agreement scale: 1 = strongly disagree, 2 = disagree, 3 = somewhat disagree, 4 = somewhat agree, 5 = agree, and 6 = strongly agree. The instrument retained an even-numbered response format without a neutral midpoint and asked respondents to select the option closest to their view. No item required reverse scoring. Regression analysis used summed construct scores: dysfunctional audit behavior (4 items; possible range 4-24), machiavellianism (3 items; 3-18), internal locus of control (4 items; 4-24), and time pressure (6 items; 6-36). Appendix A reproduces an English rendering of the Indonesian items administered to respondents.

The measures were compact, context-specific operationalizations informed by the literature rather than complete replications of the original scales. Dysfunctional audit behavior captured omitted procedures, premature conclusions, underreported time, and reduced audit detail. The machiavellianism items captured shortcut acceptance, career-oriented self-interest, and interpersonal influence; one shortcut item has semantic proximity to dysfunctional behavior, so the findings concern this audit-context operationalization rather than the full multidimensional personality construct. Internal locus of control captured personal effort, responsibility, perceived control, and self-determination. Time pressure captured tight deadlines, overtime, insufficient time, fatigue or anxiety, concurrent assignments, and mismatch between allocated time and complexity

Table 1. Operationalization of research variables

| Variable                           | Measurement content                                                                              | Items | Scale and source basis                                                           |
|------------------------------------|--------------------------------------------------------------------------------------------------|-------|----------------------------------------------------------------------------------|
| Dysfunctional audit behavior (DAB) | Omitted procedures; premature conclusion; underreported time; reduced audit detail               | 4     | Six-point scale; Coram et al. (2003); Donnelly et al. (2003); Yuen et al. (2013) |
| Machiavellianism (MACH)            | Shortcut acceptance; career-oriented self-interest; influence over colleagues' judgments         | 3     | Six-point scale; Christie and Geis (1970); Dahling et al. (2009)                 |
| Internal locus of control (ILOC)   | Personal effort and ability; responsibility; perceived control; self-determination               | 4     | Six-point scale; Rotter (1966)                                                   |
| Time pressure (TP)                 | Deadlines; overtime; insufficient time; strain; concurrent assignments; time-complexity mismatch | 6     | Six-point scale; McDaniel (1990); Otley and Pierce (1996); Nehme et al. (2021)   |

Source: Processed research data, 2026.

### Data Analysis

IBM SPSS Statistics 25 was used for respondent profiling, item-level descriptives, reliability assessment, regression diagnostics, and multiple linear regression. Each item was correlated with its construct total score as a preliminary item-consistency check. With  $N = 71$ , correlations above the two-tailed critical value of .2335 were treated as statistically significant at .05. Cronbach's alpha values above .70 indicated acceptable internal consistency (Nunnally & Bernstein, 1994). These procedures provide item-level and reliability evidence but do not establish full factor-based construct validity.

The regression diagnostics evaluated multicollinearity through tolerance and variance inflation factor (VIF), heteroskedasticity through the Glejser auxiliary regression using the absolute residual as the dependent variable, and residual normality through the Kolmogorov-Smirnov test. The study used conservative interpretation of the observed VIF values rather than relying only on the traditional upper limit of 10. Hypotheses were evaluated with two-sided tests at  $\alpha = .05$ .

The regression model was specified as follows:

$$DAB = \alpha + \beta_1 MACH + \beta_2 ILOC + \beta_3 TP + \varepsilon \dots\dots\dots (1)$$

DAB denotes dysfunctional audit behavior, MACH denotes machiavellianism, ILOC denotes internal locus of control, TP denotes time pressure,  $\alpha$  is the intercept,  $\beta_1$ - $\beta_3$  are regression coefficients, and  $\varepsilon$  is the residual. Because the study is cross-sectional and self-reported, coefficients are interpreted as adjusted statistical associations rather than causal effects.

#### *Appendix A. Questionnaire Items*

The following items are English renderings of the Indonesian-language questionnaire administered to respondents. All items used a six-point agreement scale from 1 (strongly disagree) to 6 (strongly agree). No item was reverse scored.

Table A1. Questionnaire items

| Code  | Construct                    | English item wording                                                                                          |
|-------|------------------------------|---------------------------------------------------------------------------------------------------------------|
| DAB1  | Dysfunctional audit behavior | When the available time is limited, I do not perform some audit procedures that should be completed.          |
| DAB2  | Dysfunctional audit behavior | When time is limited, I proceed to an audit conclusion even though not all procedures have been completed.    |
| DAB3  | Dysfunctional audit behavior | I report fewer audit hours so that my work appears more efficient.                                            |
| DAB4  | Dysfunctional audit behavior | My audit results become less detailed because of a request from a supervisor to keep them concise.            |
| MACH1 | Machiavellianism             | When audit time is limited, I take shortcuts, such as reducing procedures.                                    |
| MACH2 | Machiavellianism             | My career success is more important than the interests of the institution as a whole.                         |
| MACH3 | Machiavellianism             | When an audit finding arises, I can direct colleagues' opinions to align with my perspective.                 |
| ILOC1 | Internal locus of control    | I believe that my ability and personal effort strongly determine the success of my audit work.                |
| ILOC2 | Internal locus of control    | I take full responsibility for the results of the audit work I perform.                                       |
| ILOC3 | Internal locus of control    | I feel that I control success or failure in my audit assignments.                                             |
| ILOC4 | Internal locus of control    | I believe that my outcomes are determined by my own decisions and actions.                                    |
| TP1   | Time pressure                | I am usually given very tight audit deadlines.                                                                |
| TP2   | Time pressure                | I sometimes work overtime because I must complete all required audit procedures within a limited time budget. |
| TP3   | Time pressure                | The time provided is insufficient to conduct the audit process thoroughly.                                    |
| TP4   | Time pressure                | Audit time pressure makes me feel tired and anxious while working.                                            |
| TP5   | Time pressure                | I feel pressured when I must complete many audits simultaneously.                                             |
| TP6   | Time pressure                | The time provided does not match the actual difficulty and workload of the assigned audit.                    |

## RESULT

### *Respondent Characteristics*

The final sample comprised 71 respondents. Most were men, older than 30 years, and had more than ten years of service. Educational attainment was high, with 46% holding a master's degree and 44% holding a bachelor's degree. First-level auditors formed the largest position group. The sample therefore primarily represents experienced government internal-audit personnel rather than entry-level employees.

Table 2. Respondent profile

| Characteristic | Category                                                                                    | n (%)                                        |
|----------------|---------------------------------------------------------------------------------------------|----------------------------------------------|
| Gender         | Male; Female                                                                                | 39 (55%); 32 (45%)                           |
| Age            | 30 years or below; above 30 years                                                           | 7 (10%); 64 (90%)                            |
| Education      | Diploma; bachelor; master                                                                   | 7 (10%); 31 (44%); 33 (46%)                  |
| Tenure         | 5-7 years; more than 10 years                                                               | 7 (10%); 64 (90%)                            |
| Position       | First-level auditor; junior auditor; skilled auditor; middle auditor; government supervisor | 33 (47%); 17 (24%); 6 (8%); 2 (3%); 13 (18%) |

Source: Processed research data, 2026.

### *Descriptive Statistics and Measurement Quality*

Internal locus of control had the highest average item score, indicating strong endorsement of personal responsibility and control beliefs. Machiavellianism was also above the scale midpoint, whereas time pressure and dysfunctional behavior were closer to the center of the six-point scale. All item-total correlations exceeded the .2335 benchmark and were statistically significant. Cronbach's alpha ranged from .759 to .904, indicating acceptable to strong internal consistency. Because the output reports item-level descriptives rather than composite-score descriptives, Table 3 presents the mean of item means and the observed item-level ranges.

Table 3. Descriptive statistics and measurement evidence

| Variable                     | N  | Mean item score | Item mean range | Item SD range | Item-total r range | Alpha |
|------------------------------|----|-----------------|-----------------|---------------|--------------------|-------|
| Dysfunctional audit behavior | 71 | 3.39            | 3.03-3.73       | 1.454-1.755   | .749-.819          | .784  |
| Machiavellianism             | 71 | 4.12            | 3.99-4.23       | 1.499-1.660   | .719-.884          | .759  |
| Internal locus of control    | 71 | 4.97            | 4.46-5.52       | .772-1.402    | .739-.949          | .904  |
| Time pressure                | 71 | 3.36            | 3.11-3.63       | 1.369-1.495   | .678-.863          | .882  |

Source: Processed research data, 2026.

Note. Item-total r values are Pearson correlations between each item and its construct total score; they are reported as preliminary item-consistency evidence rather than full factor-based construct validity.

### *Regression Diagnostics and Model Fit*

The available diagnostic results did not indicate material multicollinearity or heteroskedasticity. Tolerance values ranged from .675 to .872 and VIF values ranged from 1.147 to 1.482. In the Glejser test, none of the three predictors was significantly associated with the absolute residual. The Kolmogorov-Smirnov test did not reject residual normality. The regression model was statistically significant and explained 48.5% of the variance in dysfunctional audit behavior; the adjusted explanatory proportion was 46.2%.

Table 4. Regression diagnostics and overall model

| Test / predictor          | Tolerance | VIF   | Result                                                                                                    |
|---------------------------|-----------|-------|-----------------------------------------------------------------------------------------------------------|
| Machiavellianism          | .722      | 1.385 | Glejser p = .352                                                                                          |
| Internal locus of control | .872      | 1.147 | Glejser p = .088                                                                                          |
| Time pressure             | .675      | 1.482 | Glejser p = .131                                                                                          |
| Residual normality        | -         | -     | Kolmogorov-Smirnov p = .200                                                                               |
| Overall model             | -         | -     | R = .696; R <sup>2</sup> = .485; adjusted R <sup>2</sup> = .462; SEE = 3.624; F(3, 67) = 21.009; p < .001 |

Source: Processed research data, 2026.

### *Hypothesis Testing*

The estimated equation was  $DAB = 2.225 + 0.380MACH - 0.026ILOC + 0.355TP + \varepsilon$ . After simultaneous adjustment for the other predictors, machiavellianism showed a positive and statistically significant association with dysfunctional audit behavior, supporting H1. Internal locus of control had a small negative coefficient but was not statistically significant, so H2 was not supported. Time pressure showed a positive and statistically significant association, supporting H3. The standardized coefficients indicate that time pressure had the largest adjusted association in the model, followed by machiavellianism.

Table 5. Multiple regression estimates and hypothesis decisions

| Predictor                 | B     | SE    | $\beta$ | t     | p      | 95% CI for B    | Decision         |
|---------------------------|-------|-------|---------|-------|--------|-----------------|------------------|
| Constant                  | 2.225 | 2.930 | -       | .759  | .450   | [-3.623, 8.073] | -                |
| Machiavellianism          | .380  | .131  | .300    | 2.907 | .005   | [.119, .641]    | H1 supported     |
| Internal locus of control | -.026 | .117  | -.021   | -.223 | .824   | [-.260, .208]   | H2 not supported |
| Time pressure             | .355  | .076  | .496    | 4.650 | < .001 | [.203, .507]    | H3 supported     |

Source: Processed research data, 2026.

Note. B = unstandardized coefficient; beta = standardized coefficient; CI = confidence interval. Confidence intervals use 67 residual degrees of freedom.

## DISCUSSION

### *Machiavellianism and Dysfunctional Audit Behavior*

The positive association of machiavellianism with dysfunctional audit behavior supports the argument that ethical risk in auditing is partly dispositional. Auditors who endorse stronger self-serving and manipulative tendencies may evaluate procedures instrumentally, following a rule when it advances a desired outcome and relaxing it when it obstructs that outcome. This interpretation is consistent with the classic account of high-Mach individuals as strategic and less constrained by conventional morality (R. Christie & F. L. Geis, 1970) and with later work emphasizing amoral manipulation and status orientation (Dahling et al., 2009). In an inspectorate, a shortcut may protect an image of efficiency, avoid conflict, or facilitate completion of a demanding assignment portfolio.

The result extends personality-oriented audit research to a government internal-audit setting, but the compact measure warrants a bounded interpretation. The first machiavellianism item refers directly to taking an audit shortcut under limited time, which overlaps conceptually with dysfunctional behavior. The positive coefficient may therefore reflect both dispositional content and audit-context shortcut acceptance. The finding should not be used to label individual auditors. It instead supports behavior-focused safeguards, including structured ethical scenarios, supervisory review of high-risk judgments, rotation of sensitive assignments, and protected consultation channels.

### *Internal Locus of Control and Dysfunctional Audit Behavior*

Internal locus of control was not independently associated with lower dysfunctional behavior after machiavellianism and time pressure entered the model. This result qualifies the expected protective relationship and differs from evidence linking a more external locus of control with greater acceptance of dysfunctional conduct (Donnelly et al., 2003). Several explanations are plausible but were not directly tested. The sample consisted mainly of experienced public-sector auditors, and professional socialization may have produced relatively high and homogeneous control beliefs. Restricted variation can reduce a predictor's capacity to explain behavioral differences.

Control belief and actual control may also diverge. An auditor may believe that effort determines performance while facing deadlines, hierarchy, task allocation, and reporting requirements that limit available choices. In addition, statements about personal responsibility are professionally desirable and may attract high agreement. The result therefore cautions inspectorates against treating a general sense of personal control as a sufficient quality safeguard. It does not establish that locus of control is irrelevant across other institutions or measurement designs.

The finding also clarifies the role of attribution theory in this study. The internal-external distinction organizes the antecedents, but the survey did not measure causal explanations during specific audit decisions. Future studies should directly assess whether auditors attribute procedural deviation to personal choice, time pressure, supervisor instruction, or auditee resistance and evaluate whether such attributions explain subsequent conduct.

### ***Time Pressure and Dysfunctional Audit Behavior***

Time pressure had the largest standardized association with dysfunctional audit behavior. The finding is consistent with the cost-quality conflict reported across audit settings. When time budgets become difficult to attain, auditors must reconcile procedural requirements with the demand to complete assignments on schedule (Otley & Pierce, 1996). Prior research links time-budget pressure with reduced-audit-quality practices, underreported time, premature completion, and other quality-threatening behaviors (Coram et al., 2003; Svanberg & Öhman, 2013; Nehme et al., 2021).

For a government inspectorate, time pressure should therefore be treated as a governance and audit-quality risk rather than solely as an individual time-management problem. Unrecorded overtime can conceal the true resource requirements of an assignment and distort future budgets. Alternatively, auditors may reduce procedures or documentation to meet deadlines, producing timely reports with weaker evidential foundations. Management should compare allocated hours with assignment complexity, monitor rescheduling and overtime, document reasons for scope changes, and require independent approval before essential procedures are removed.

### ***Integrated Interpretation and Contribution***

Taken together, the results show that dispositional risk and situational pressure can coexist in explaining dysfunctional audit behavior. Machiavellianism represents an internal tendency associated with the acceptability of opportunistic choices, while time pressure represents an external condition that can make procedural shortcuts more likely. Internal locus of control did not provide a statistically reliable counterweight in this sample. The study contributes context-specific evidence that government internal-audit quality depends on both ethical safeguards and the design of work conditions.

The practical contribution is correspondingly balanced. Inspectorates should combine ethical leadership, transparent review, protected consultation, and consequences for concealed shortcuts with realistic time budgets, workload-based scheduling, and accurate time recording. Quality indicators should cover not only report timeliness but also evidence sufficiency, review findings, reopened work papers, unexplained procedure reductions, and discrepancies between actual and reported hours.

## **CONCLUSION AND RECOMMENDATION**

This study examined the adjusted associations of machiavellianism, internal locus of control, and time pressure with dysfunctional audit behavior among 71 auditors and government-supervision personnel at the Inspectorate of Banten Province. The model explained nearly half of the observed variance. Machiavellianism and time pressure were positively associated with dysfunctional behavior, whereas internal locus of control did not show a statistically significant independent association. Within this sample, the evidence points to self-serving audit-context tendencies and constrained work time as more informative correlates than a general belief in personal control.

The results support four recommendations. First, assignment budgets should reflect documented complexity, risk, geographic scope, team competence, and mandatory procedures rather than uniform deadlines. Second, management should protect accurate time reporting so that overtime and rescheduling function as planning information rather than signs of personal failure. Third, supervisory reviews should focus on premature sign-off, unexplained procedure reduction, unsupported conclusions, and unusually low reported hours. Fourth, ethics development should use realistic audit dilemmas, behavioral interviews, mentoring, and safe consultation channels. Inspectorates should design systems that make high-quality conduct both feasible and observable.

### **FURTHER STUDY**

Several limitations qualify the conclusions. The study used one regional inspectorate, a cross-sectional design, and self-reported questionnaires, which restrict generalization and causal interpretation. Thirty-nine invited personnel did not provide usable responses, and the available data do not permit a formal nonresponse-bias test. The compact, context-specific measures provide item-level correlation and internal-consistency evidence but were not evaluated through exploratory or confirmatory factor analysis. The machiavellianism shortcut item is semantically close to the outcome, and all variables were reported by the same respondent in one wave, creating possible common-method covariance and social-desirability bias. The available SPSS output also did not include leverage or influence diagnostics. Attribution theory served as an organizing framework, while attribution processes were not measured directly.

Future studies should use multi-inspectorate samples, retain population information for nonresponse comparison, and employ validated multidimensional scales with documented translation, expert review, and factor validation. Multi-source and objective indicators could include scheduled and actual hours, review notes, procedure-completion records, work-paper reopenings, and report revisions. Longitudinal or experimental designs could assess whether changes in workload precede changes in conduct. Further models should examine ethical culture, professional commitment, supervisor pressure, task complexity, psychological safety, and audit technology as moderators or intervening conditions. Direct measurement of causal attributions would clarify how auditors interpret and justify procedural deviations.

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