

RINGKASAN

Temuan kasus dilapangan serta banyaknya persoalan yang muncul berkaitan dengan auditor yang menyebabkan buruknya reputasi akuntan publik Indonesia dimata para entitas ekonomi maupun masyarakat secara umum semakin buruk. Faktor yang memperburuk citra auditor serta merupakan salah satu faktor utama penurunan kualitas audit yaitu perilaku disfungsional auditor. Perilaku disfungsional auditor adalah perilaku menyimpang dari standar audit yang dilakukan auditor sehingga dalam pelaksanaannya menyebabkan penurunan kualitas audit.

Penelitian ini bertujuan untuk mengetahui pengaruh *time budget pressure*, *turnover intention*, *self esteem in relation to ambition*, dan kompetensi terhadap perilaku disfungsional auditor di Wilayah Kota Tangerang dan Kota Tangerang Selatan. Tipe penelitian ini adalah penelitian kuantitatif dengan menggunakan metode survei yaitu membagikan kuesioner. Pengambilan sampel dilakukan dengan menggunakan *convenience sampling* serta analisis data menggunakan Analisis Regresi Berganda dan SPSS versi 26.

Hasil olah data penelitian ini menunjukkan *time budget pressure* dan *self esteem in relation to ambition* tidak berpengaruh positif atas perilaku disfungsional audit terhadap perilaku disfungsional auditor. Temuan baru dihasilkan dalam penelitian ini, dimana hipotesis atas faktor kompetensi berpengaruh negatif terhadap perilaku disfungsional auditor tidak terbukti. Sebaliknya, kompetensi berpengaruh positif terhadap perilaku disfungsional audit. Disisi lain terdapat faktor *turnover intention* yang berpengaruh secara positif atas munculnya tindakan yang tergolong sebagai perilaku disfungsional audit pada auditor di Wilayah Kota Tangerang dan Tangerang Selatan.

Kata kunci : *time budget pressure*, *turnover intention*, *self esteem in relation to ambition*, kompetensi, perilaku disfungsional audit.

SUMMARY

The findings of the case in the field and the many problems that arise related to the auditors have caused the bad reputation of Indonesian public accountants in the eyes of economic entities and the public in general to get worse. The factor that worsens the auditor's image and is one of the main factors in the decline in audit quality is the auditor's dysfunctional behavior. Auditor dysfunctional behavior is behavior that deviates from the audit standards carried out by the auditor so that in its implementation it causes a decrease in audit quality.

The aims of this study is to determine the effect of time budget pressure, turnover intention, self-esteem in relation to ambition, and competence on the dysfunctional behavior of auditors in the Kota Tangerang and Tangerang Selatan Regions. This type of research is quantitative research using a survey method, namely distributing questionnaires. Sampling was carried out using convenience sampling and data analysis using Multiple Regression Analysis and SPSS version 26.

The results of this study show that time budget pressure and self-esteem in relation to ambition do not have a positive effect on dysfunctional audit behavior on auditor dysfunctional behavior. New findings are produced in this study, where the hypothesis of the competence factor negatively affecting auditors' dysfunctional behavior is not proven. On the other hand, competence has a positive effect on dysfunctional audit behavior. On the other hand, there is a turnover intention factor that has a positive effect on the emergence of actions that are classified as dysfunctional audit behavior on auditors in the Kota Tangerang and Tangerang Selatan Regions.

Keywords: *time budget pressure, turnover intention, self-esteem in relation to ambition, competence, dysfunctional audit behavior.*