

CHAPTER V

CONCLUSION AND IMPLICATIONS

A. Conclusion

Based on the results of the research and discussions that have been carried out, the conclusions of this study are as follows:

1. Turnover intention has a positive effect on dysfunctional audit behavior. Auditors who have the intention to quit their jobs tend to engage in behavior that do not comply with audit standards, such as neglect of procedures and lack of attention to the quality of audit. This shows the importance of understanding turnover intention to prevent negative impacts on the audit process.
2. The auditor's competence has a negative effect on dysfunctional audit behavior. The higher the competence of an auditor, the lower the likelihood of dysfunctional behavior that may impair audit quality. Auditors who have good knowledge and understanding of audit procedures and accounting standards tend to act in accordance with ethics and procedures, thereby improving audit quality.
3. Work stress has a negative effect on dysfunctional audit behavior. The level of work stress on auditors can influence auditors to make less optimal decisions and engage in deviant audit behavior. Consequently, it is important for companies to create a supportive work environment as well as provide resources to manage stress.

4. Time budget pressure has a positive effect on dysfunctional audit behavior. Auditors who face strict time constraints may feel compelled to reduce the quality of work, such as missing important audit procedures. When time allocated does not adequately match the complexity of the tasks, the risk of audit failure increases. Therefore, organizations need to manage auditors' workloads effectively to minimize the adverse effects of time budget pressure.

B. Implications

1. Theoretical Implications

The results of this study support Fritz Heider (1958 Attribution Theory, which explains how individuals perceive and explain their own and others' behaviors based on internal and external factors. The results of the study showed that turnover intention has a positive effect on dysfunctional audit behavior, showing that auditors' intention to quit their jobs could encourage behavior that violates audit standards. In contrast, auditor competence has a negative effect on dysfunctional behavior, where public accountants with high competence are less likely to engage in actions that are detrimental to audit quality. In addition, job stress has a negative effect on dysfunctional behavior, as higher level of job stress can encourage auditors to make inappropriate decisions.

Last, Time budget pressure has a positive effect on dysfunctional behavior, as auditors under time pressure may feel compelled to sacrifice the quality of their work. Overall, this study shows that a

combination of internal and external factors has a significant impact on auditor behavior, underscoring the importance of understanding and managing these factors to enhance audit quality and financial statement integrity.

2. Empirical Implications

a. For Auditors and Public Accounting Firms

The results of this study show that understanding of factors such as turnover intention, competence, work stress, and time budget pressure is very important in preventing dysfunctional audit behavior to maintain audit quality. Therefore, auditors are expected to enhance competence through continuous training and professional development. Public Accounting Firms also need to establish a conducive workplace environment and provide resources for stress management and effective time management. These initiatives are essential to mitigate the occurrence of dysfunctional audit behaviors, thereby safeguarding the integrity and excellence of audit quality.

b. For Academics

This research provides new insights into the factors that influence auditor behavior. Academics can use these findings as a basis for further research into the dynamics within the audit environment and how various psychological and managerial aspects can affect auditor behavior and performance. In addition, the results of this research

can be used as teaching materials for accounting education programs, so that students understand the importance of stress management, time management, and competency development in audit practice. This will help prepare a better and more qualified generation of auditors in the future.

C. Limitations & Suggestion

This study still has some limitations that may affect the generalizability of results.

1. First, the dominance of junior auditors as respondents with a working period of 1-3 years can limit the perspective in this study to the experience of basic-level auditors and make it less representative of senior auditors' or partners' perspectives.
2. Second, this research was conducted in December, when the auditor had begun to be busy with audit work and year-end financial statements, so the auditor could not answer the questionnaire optimally.

Further research is recommended to include the locus of control variable or the five-trait personality as moderating variables to more deeply explain the relationship between work stress and dysfunctional audit behavior. In addition, future studies are encouraged to employ qualitative data collection methods, such as in-depth interviews, to obtain more comprehensive and accurate insights into dysfunctional audit behavior. Future studies are encouraged to broaden the scope of respondents to include auditors at the managerial and partner levels,

thereby reflecting perspectives across hierarchical levels and offering a more complete view.

