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# Auditor Dysfunctional Behavior Mediates the Effect of Locus of Control, Turnover Intention, and Time Budget Pressure on Audit Quality

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**Abstract**---Dysfunctional behavior that can directly affect audit quality is referred to as audit quality reduction behaviors. The research aims to study the mediating role of the auditor dysfunctional behavior towards the effect of locus of control, turnover intention, and time budget pressure on audit quality. Sample consists of 151 public accounting firms in Bali. Data are collected using a 1 to 4 Likert-Like Scale questionnaire. Data analysis using SEM PLS finds that external locus of control, turnover intention, and time budget pressure have negative effect on audit quality; external locus of control, turnover intention, and time budget pressure have positive effect on the dysfunctional behavior of auditors; auditor's dysfunctional behavior negatively affects audit quality; and auditor dysfunctional behavior mediates the effect of external locus of control, turnover intention, and time budget pressure on audit quality.

**Keywords**---audit quality, auditor dysfunctional behavior, external locus control, time budget pressure, turnover intention

## Introduction

Auditor dysfunctional behavior is auditor behavior that deviates from audit standards and in its implementation can reduce audit quality directly or indirectly (Devi & Ramantha, 2017). Dysfunctional behavior that can directly affect audit quality is referred to as audit quality reduction behaviors. The behavior of reducing audit quality includes premature sign-off, making a shallow review of client documents, accepting client explanations that are not strong, ignoring the accounting principles applied by the client, and not conducting further testing on doubtful items. Meanwhile, dysfunctional behavior that indirectly reduces audit quality is called under-reporting of time behavior (Anita et al., 2018). Under-reporting of time (URT) is the behavior of auditors who report audit results that are not in accordance with the actual time used or report audit results that are shorter than the actual time used in conducting the audit. The main motivation for auditors to carry out URT behavior is the desire for audit tasks to be completed in accordance with the time budget set by public accounting firms (Svanberg & Ohman, 2016).

Threats to audit quality can occur because the audit evidence that has been collected in the audit program is not competent and is not sufficient as a basis for an auditor to issue an opinion regarding the fairness of the audited

financial statements (Putu et al., 2020). Auditor dysfunctional behavior can be categorized as unethical behavior. The tendency of auditors to carry out deviant behavior can be influenced by the characteristics or individual personalities of the auditors (Kristianti, 2017). Individual characteristics have the potential to influence the mindset, speech and action patterns of an auditor (Sipayung et al., 2021). Research Donnelly et al. (2003), stated that the personal characteristics of auditors that can influence auditor dysfunctional behavior include locus of control, in line with research conducted by (Hariani & Adri, 2017). Locus of control is a personality characteristic that describes a person's level of belief about the extent to which they can control the factors that influence their success or failure. A person who believes that his success or failure is within his control is said to have an internal locus of control, while someone who believes his success or failure is determined by external factors (outside his control) is called an external locus of control (Spector, 1988; Medina & Challen, 2019). The research of Sipayung et al. (2021), found that external locus of control tended to be related to the behavior of decreasing audit quality. This is reinforced by research conducted by Anita et al. (2018), which found that there is a positive relationship between individuals and external locus of control with deviant behavior or cheating to achieve personal goals. Individuals who have an external locus of control tend to not believe in their own abilities so they have the potential to try to manipulate colleagues or other objects to maintain their position. Auditors with an external locus of control tendency will be easier to accept deviant behavior to complete their work so that they will have low performance and have an impact on the quality of the resulting audit (Limawan & Mimba, 2016).

In addition to locus of control, turnover intention is one of the personal characteristics of auditors that can influence auditors' dysfunctional behavior (Anugerah et al., 2016). Turnover intention reflects the individual's desire to leave the organization and look for other alternative jobs. Turnover intention causes an auditor to be more likely to engage in deviant behavior because of a decrease in fear of conditions that may occur if the behavior is detected (Fitriani et al., 2017). This means that an auditor who has a desire to leave the company is more likely to engage in dysfunctional behavior because of a decrease in fear if the behavior is detected, so that it will have an impact on the quality of the resulting audit (Stoel et al., 2012; DeAngelo, 1981). One of the situational factors that influence an auditor to behave deviantly is the time budget pressure. In public accounting firms, most of the unethical behavior has been claimed to be the effect of time budget pressure (Svanström, 2016). When faced with time budget pressure, an auditor will respond in two ways, namely: 1) Functional behavior where the auditor will work better and use time well, and 2) Dysfunctional behavior, namely auditor behavior that reduces audit quality. With the given time budget pressure, auditors tend to behave in a dysfunctional manner, for example too trusting in client explanations and presentations, making premature approvals, and failing to investigate relevant issues (Svanström, 2016). Devi & Ramantha (2017) finds that time budget pressure is the biggest cause of declining audit quality. Meidawati & Assidiqi (2019) stated that time budget pressure is related to time constraints that arise during assignments due to time constraints. With these constraints, an auditor will have pressure to complete his work so that it can encourage the auditor to take dysfunctional audit actions (McNair, 1991; Paino et al., 2014).

There are inconsistencies from the results of previous studies regarding the factors that affect audit quality. Research conducted by Pramesti & Rasmini (2016), examines the effect of locus of control, integrity, due professional care and audit expertise on audit quality. The results showed that locus of control, integrity, due professional care and audit expertise had a significant direct effect on audit quality. However, the research results of Widhiaswari et al. (2021), found that locus of control had no effect on audit quality. Kustinah (2017), conducted a study related to the influence of locus of control and turnover intention on audit quality with the results of research that locus of control and turnover intention had an effect on audit quality. However, research conducted by Evanauli & Nazaruddin (2013), shows that turnover intention has no effect on audit quality. Research conducted by Ratha & Ramantha (2015), states that the results of the study show that due professional care, accountability, and audit complexity variables affect audit quality, while time budget pressure does not affect audit quality. In line with the research of Aisyah & Sukirman (2015); Ariningsih & Mertha (2017), found that time budget pressure affects audit quality. However, differences in results were found in the research of Gundry & Liyanarachchi (2007); Habsyah, (2016); Kurniawan et al. (2019) which states that time budget pressure has no effect on audit quality. The inconsistency of the results of previous studies creates research gaps to re-examine the effect of the variables of locus of control, turnover intention, and time budget pressure on audit quality in different situations and conditions (Akça & Yaman, 2010; Kirkcaldy et al., 2002).

## Literature Review and Hypothesis Development

Attribution theory states that a person's behavior is determined by a combination of internal and external forces. Locus of control is an internal force that influences a person's behavior. Individuals who have an external locus of

control are individuals who do not believe in their own abilities. They assume that luck or task difficulty controls their results. Auditors with external locus of control who feel unable to control all the circumstances that occur in their lives, so they tend to have a negative contribution in carrying out their duties such as trying to manipulate colleagues or other objects. This has an impact on the performance of the auditor when conducting the audit process and the quality of the audit produced by (Pramesti & Rasmini, 2016). Hariani & Adri (2017), shows that external locus of control have an effect on decreasing audit quality. This is in line with the research of Sanjiwani & Wisadha (2016); Rastina et al. (2018), showing that an auditor with an external locus of control will make the auditor's performance not optimal because they feel less satisfied with their work. Not optimal performance of the auditor will result in the low quality of the resulting audit (Willett & Page, 1996; Braun, 2000).

*H1: The higher the external auditor's locus of control, the lower the audit quality will be.*

Turnover intention is one of the internal forces that can influence a person's behavior as described in attribution theory. Research conducted by Pratama (2016) states that there is a relationship between turnover intention and audit quality. Turnover intention will make an auditor less likely to worry about behavioral deviations carried out during the audit process so that this will affect the quality of the audit. This is in line with research conducted by (Utami & Rejeki, 2016; Anita & Anugerah, 2016).

*H2: The higher the auditor's turnover intention, the lower the audit quality will be.*

In attribution theory, time budget pressure is caused by something from outside (situational attribution) because it refers to the influencing environment, namely the target time for completing field work set by public accounting firms. According to Kristanti et al. (2017), when faced with time budget pressure, auditors can give different responses, both functional behavior and dysfunctional behavior. The discrepancy between the time budget and the assigned tasks or work causes low audit quality. In time budget pressure, there is a tendency to take actions such as reducing the required audit procedures, reducing the accuracy and effectiveness of collecting audit evidence which in turn can reduce audit quality (Ratha & Ramantha, 2015). This is in line with research conducted by Sweeney & Pierce (2004); Mahardini (2014); and Lendi & Sopian (2017). The results of Aisyah & Sukirman's research (2015) state that high time budget pressure in the implementation of audit tasks will affect auditor behavior and affect the low quality of the audit that will be produced (Chen, 2006; Tnay et al., 2013).

*H3: The higher the time budget pressure felt by the auditor, the lower the audit quality produced.*

When an auditor tends to have an external locus of control and experiences high job demands, the auditor will feel anxious and will take all actions to avoid these demands, such as dysfunctional behavior (Rindawan, 2018). In line with attribution theory, external locus of control is an internal cause that influences a person's behavior. Individuals with a high external locus of control are more likely to use fraud or manipulation to achieve personal goals. Manipulation or fraud in the context of auditing will appear in the form of dysfunctional behavior. This behavior is carried out by the auditor to manipulate the audit process in order to achieve the auditor's individual performance targets. An auditor who has an external locus of control is more likely to engage in dysfunctional behavior because dysfunctional behavior here is seen as a tool or method used to achieve goals (Wahyudin et al., 2011). The results of research conducted by Dalli et al. (2017); Rindawan (2018); Wibowo (2016) state that external locus of control has a positive and significant influence on auditory dysfunctional behavior. Dewi & Wirasedana (2015), states that the tendency of external locus of control on auditors will be more tolerant of auditory dysfunctional behavior so that the results of the research state that there is a positive and significant relationship between external locus of control on auditory dysfunctional behavior (Pawitri et al., 2020; Partha et al., 2019).

*H4: The higher the external locus of control owned by the auditor, the higher the tendency of the auditor to perform dysfunctional behavior.*

Turnover intention is in line with dispositional attributions in attribution theory which are the internal causes of aspects of individual behavior contained in a person. Having the desire to stop working will make a person less concerned about what he does in his organization. Quitting work can result in and can affect the commitment that employees have to the organization. An auditor with a high level of turnover intention will be easier to accept deviant behavior due to decreased concern if his behavior will be detected (Arsantini & Wiratmaja, 2018). Oktaviani et al. (2017), examines the effect of auditor personality and professional ethics on the acceptance of dysfunctional

audit behavior. This study found that auditors who have a desire to stop working (turnover intention) tend to have a positive effect on dysfunctional audit behavior. Research conducted by [Napitupulu & Saragih \(2021\)](#), reveals that the desire to quit work has a positive effect on auditory dysfunctional behavior, in line with research conducted by [Herliza & Setiawan \(2019\)](#); [Arsantini & Wiratmaja \(2018\)](#).

*H5: The higher the turnover intention of the auditor, the higher the tendency of the auditor to perform dysfunctional behavior.*

The preparation of a time budget in the audit is needed so that the auditor's work process can run effectively. The audit time budget is the estimated time allocated to carry out an audit task ([Wintari et al., 2015](#)). Some of the benefits obtained by preparing a time budget are to find out the estimated costs required for the audit process, can organize the work of the auditor, and as a basis for evaluating the performance of the auditor. This time budget will turn into pressure when the auditor is required to work efficiently in a time that is not prepared properly, or when the auditor is faced with a very tight time and budget ([Wibowo, 2016](#)). In attribution theory, time budget pressure is caused by something from outside (situational attribution) because the external cause refers more to the influencing environment, namely the target time for completing field work set by public accounting firms. Research conducted by [Widiantari & Astika \(2018\)](#), analyzed the effect of time budget pressure on auditory dysfunctional behavior. The results of this study found that the time budget pressure variable has a positive and significant effect on auditory dysfunctional behavior. This is in line with research conducted by [Rindawan \(2018\)](#); [Arsantini & Wiratmaja \(2018\)](#) which found that time budget pressure has a positive and significant effect on auditory dysfunctional behavior.

*H6: The higher the time budget pressure felt by the auditor, the higher the tendency of the auditor to perform dysfunctional behavior.*

Auditor dysfunctional behavior is a deviant behavior carried out by the auditor in carrying out the audit. Dysfunctional behavior has a negative impact on audit quality ([Marisa, 2016](#)). Several studies such as [Devi & Suaryana \(2016\)](#), state that auditory dysfunctional behavior has a negative influence on audit quality. This is in line with research conducted by [Marisa \(2016\)](#) which states that auditory dysfunctional behavior indirectly has a negative influence on audit quality. [Sadaf et al. \(2016\)](#) stated the same thing where auditor dysfunctional behavior has a negative effect on audit quality.

*H7: The higher the dysfunctional behavior carried out by the auditor, the lower the quality of the audit produced.*

[Kelley & Margheim \(1990\)](#); [Gable & Dangelo \(1994\)](#) found that external locus of control tends to be related to audit quality reduction behavior than internal locus of control. This means that individuals who have an external locus of control if they want to achieve their desires can commit fraud or manipulation. In accordance with attribution theory, external locus of control is an internal cause that affects a person's behavior. An auditor with a high external locus of control tends to feel less confident in his abilities when doing tasks and can only accept events that are experienced on the basis of fate, luck and fate. When he feels unable to undertake the given job, dysfunctional behavior will be carried out as an act to maintain his position. A person can have the potential to try to manipulate a partner or other object as his defense needs. The results of research by [Sipayung et al. \(2021\)](#) state that the higher the tendency of the auditor to have an external locus of control, the greater the potential for dysfunctional behavior of the auditor to maintain his position. This is in line with research by [Devi & Ramantha \(2017\)](#), which states that the influence of external locus of control has a simultaneous influence and affects auditory dysfunctional behavior. [Evanauli & Nazaruddin \(2013\)](#), external locus of control has a positive and significant effect on auditory dysfunctional behavior, which means that external locus of control has a negative effect on the quality of organizational performance. It can also be said that the lower the external locus of control owned by the auditor, the higher the audit quality ([Alfitman, 2017](#); [Amalia et al., 2019](#)).

*H8: The higher the external locus of control the auditor has, the more likely it is to engage in dysfunctional behavior so that the audit quality decreases.*

Turnover intention is a dispositional attribution in attribution theory which is an internal cause for aspects of individual behavior contained in a person. Someone with a high desire to leave the organization will have a tendency to work not according to standards because they do not want to maintain membership in the organization. This is

done because they are not afraid of the impact of their behavior on performance appraisals and the possible promotions they will receive (Srimindarti, et al., 2015). The results of research by Basudewa & Merkusiwati (2015) show that turnover intention has a positive and significant effect on deviant behavior in audits. Hariani & Adri (2017), concludes that turnover intention has a significant effect on the acceptance of behavioral deviations in audits in a positive direction. Kustinah (2017), conducted a study related to the effect of locus of control and turnover intention on auditor dysfunctional behavior and their impact on audit quality. The results showed that locus of control and turnover intention had a positive effect on dysfunctional auditors and all three had an effect on audit quality. Research by Nugraha et al. (2022) shows that turnover intention has a positive and significant effect on auditor dysfunctional behavior in auditors, which means that turnover intention has a negative effect on the quality of organizational performance. It can also be said that the lower the auditor's turnover intention, the higher the audit quality.

*H9: The higher the turnover intention of the auditor, then there is a tendency to perform dysfunctional behavior so that the audit quality decreases.*

In attribution theory, time budget pressure is caused by something from outside (situational attribution) because the external cause refers more to the influencing environment, namely the target time for completing field work set by public accounting firms. Time budget pressure is consistently associated with dysfunctional behavior, which is a direct and serious threat to audit quality because time budget pressure is a condition in which the auditor is required to make efficient use of the time budget that has been prepared or there are time restrictions in a very tight and rigid budget. Research by Yuen et al. (2013); Svanström (2016); Umar et al. (2017) proved that there is a positive effect of time budget pressure on auditory dysfunctional behavior and has an impact on audit quality.

*H10: The higher the time budget pressure felt by the auditor, then there is a tendency to perform dysfunctional behavior so that the audit quality decreases.*

## Methods

This research was conducted at the public accounting firms registered in Bali based on the Directory of Public Accountants and Public Accountants published by the Indonesian Institute of Certified Public Accountants (IAPI) as of November 1, 2021. The analysis technique used is Partial Least Square (PLS). The population in this study were 151 public accounting firms in Bali. Sampling in this study used a saturated sample. Data collection in this study used survey with questionnaire using a Likert-Like Scale 1 to 4 where the raw data obtained were in the form of numbers and then interpreted in a qualitative sense.

## Result and Discussion

### *R-Square*

The R-Square value is used to measure the level of variation of changes in the independent variable to the dependent variable. The R2 criteria consist of three classifications, namely the R2 value of 0.75 (strong); 0.50 (medium); and 0.25 (weak) (Hair, 2017). Changes in the value of R2 can be used to see whether the effect of the exogenous latent variable on the endogenous latent variable has a substantive effect. In this structural model, the endogenous variable is audit quality (Y).

Table 1  
R-Square

	R-Square	R-Square Adjusted
Auditor Dysfunctional behavior (X4)	0.815	0.810
Audit Quality (Y)	0.891	0.887

Primary Data, 2022

Table 1 shows that the model of the influence of external locus of control (X1), turnover intention (X2), time budget pressure (X3) gives an R-Square value of 0.815 which can be interpreted that the variability of the auditor's dysfunctional behavior variable can be explained by the variability of the variable locus of control, external control,

turnover intention, time budget pressure of 81.5 percent, while the remaining 18.5 percent is explained by other variables outside the study. Furthermore, the model of the influence of external locus of control, turnover intention, time budget pressure and auditor dysfunctional behavior on audit quality provides an R-square value of 0.891 which can be interpreted that the variability of the audit quality variable can be explained by the variability of the external locus of control variable, turnover intention, time budget pressure and auditor dysfunctional behavior amounted to 89.1 percent, while the remaining 10.9 percent was explained by other variables outside the study. To measure how well the observed values are generated by the model and also the estimated parameters, it is necessary to calculate the Q-Square ( $Q^2$ ) as follows:

$$\begin{aligned} Q^2 &= 1-(1 - R_1^2) = 1-(1 - R_2^2) \\ &= 1-(1 - 0,815) (1 - 0,891) \\ &= 1-(0,185) (0,109) \\ &= 1 - 0,020 \\ &= 0,9798 \end{aligned}$$

The Q-square value has a value range of  $0 < Q^2 < 1$ , where the closer to 1, the better the model. The results of these calculations obtained a Q-square value of 0.9798, so it can be concluded that the model has very good predictive relevance. Thus, it can be explained that 97.98 percent of the variation in Audit Quality is influenced by External Locus of Control, Turnover Intention, Time budget pressure and auditor dysfunctional behavior, while the remaining 2.02 percent is influenced by other variables.

#### *Direct Effect*

Table 2  
Direct Effect

No.	Direct Effect	Path Coefficient	t Statistic	P Value	Remarks
1	External Locus of Control (X1) → Audit Quality (Y)	-0,320	4,246	0,000	Significant
2	Turnover Intention (X2) → Audit Quality (Y)	-0,177	3,060	0,002	Significant
3	Time budget pressure (X3) → Audit Quality (Y)	-0,180	2,152	0,032	Significant
4	External Locus of Control (X1) → Auditor dysfunctional behavior (X4)	0,577	7,449	0,000	Significant
5	Turnover Intention (X2) → Auditor dysfunctional behavior (X4)	0,133	2,023	0,044	Significant
6	Time budget pressure (X3) → Auditor dysfunctional behavior (X4)	0,267	3,037	0,003	Significant
7	Auditor dysfunctional behavior (X4) → Audit Quality (Y)	-0,351	3,355	0,001	Significant

Primary Data, 2022

External locus of control proved to have a negative and significant effect on audit quality. This result is indicated by a negative path coefficient of -0.320 with a t-statistic of 4.246 (t-statistic > 1.96), thus, hypothesis 1 (H1) can be proven. The results obtained can be interpreted that the higher the nature of the external auditor's locus of control, the lower the audit quality will be. Turnover intention is proven to have a negative and significant effect on audit quality. This result is indicated by a negative path coefficient of -0.177 with a t-statistic of 3.060 (t-statistic > 1.96), thus, hypothesis 2 (H2) can be proven. The results obtained can be interpreted that the higher the turnover intention, the lower the audit quality will be. Time budget pressure has been proven to have a negative and significant effect on audit quality. This result is indicated by a negative path coefficient of -0.180 with a t-statistic of 2.152 (t-statistic > 1.96), thus, hypothesis 3 (H3) can be proven. The results obtained can be interpreted that the higher the time budget pressure felt by the auditor, the lower the audit quality produced. External locus of control has been proven to have a positive and significant effect on auditor dysfunctional behavior. This result is indicated by a positive path coefficient of 0.577 with a t-statistic of 7.449 (t-statistic > 1.96), thus, hypothesis 4 (H4) can be proven. The results

obtained can be interpreted that the higher the external locus of control owned by the auditor, then there is a tendency for dysfunctional behavior to increase.

Turnover intention is proven to have a positive and significant effect on auditor dysfunctional behavior. This result is indicated by a positive path coefficient of 0.133 with a t-statistic of 2.023 (t-statistic > 1.96), thus, hypothesis 5 (H5) can be proven. The results obtained can be interpreted that the higher the external locus of control owned by the auditor, then there is a tendency for dysfunctional behavior to increase. Time budget pressure has been proven to have a positive and significant effect on auditor dysfunctional behavior. This result is indicated by a positive path coefficient of 0.267 with a t-statistic of 3.037 (t-statistic > 1.96), thus, hypothesis 6 (H6) can be proven. The results obtained can be interpreted that the higher the time budget pressure owned by the auditor, then there is a tendency for dysfunctional behavior to increase. Auditor's dysfunctional behavior has been proven to have a negative and significant effect on audit quality. This result is indicated by a negative path coefficient of -0.351 with a t-statistic of 3.355 (t-statistic > 1.96), thus, hypothesis 7 (H7) can be proven. The results obtained can be interpreted that the higher the dysfunctional behavior of the auditor, the lower the quality of the audit produced.

### Indirect Effect

Table 3  
Indirect Effect

Indirect Effect	Effect				Remarks
	(A)	(B)	(C)	(D)	
External Locus of Control (X1) → Auditor dysfunctional behavior (X4) → Audit Quality (Y)	-0,203 (Sig.)	-0,320 (Sig.)	0,577 (Sig.)	-0,351 (Sig.)	Partial Mediation
Turnover Intention (X2) → Auditor dysfunctional behavior (X4) → Audit Quality (Y)	-0,047 (Non Sig.)	-0,177 (Sig.)	0,133 (Sig.)	-0,351 (Sig.)	Full Mediation
Time budget pressure (X3) → Auditor dysfunctional behavior (X4) → Audit quality (Y)	-0,094 (Sig.)	-0,180 (Sig.)	0,267 (Sig.)	-0,351 (Sig.)	Partial Mediation

Primary Data, 2022

Auditor dysfunctional behavior is able to mediate the effect of external locus of control on audit quality. This result is shown from the mediation test carried out, namely the effect of B; C; and D has a significant positive value, while the effect of A which is a direct influence of the independent variable (external locus of control) on the dependent variable (audit quality) involving the mediating variable has a significant value. Thus, the auditor's dysfunctional behavior is able to partially mediated the effect of an external locus of control on audit quality. Based on these results, it can be interpreted that external locus of control directly affects audit quality without going through auditory dysfunctional behavior. Auditor dysfunctional behavior is able to mediate the effect of turnover intention on audit quality. This result is shown from the mediation test carried out, namely the effect of B; C; and D has a significant positive value, while the effect of A which is a direct influence of the independent variable (turnover intention) on the dependent variable (audit quality) by involving the mediating variable has an insignificant value. Thus, the dysfunctional behavior of the auditor is able to fully mediate the effect of turnover intention on audit quality. Based on these results, it can be interpreted that turnover intention is not able to significantly affect audit quality without going through auditory dysfunctional behavior. Auditor dysfunctional behavior is able to positively mediate the indirect effect of perceived time budget pressure on audit quality. This result is shown from the mediation test carried out, namely the effect of B; C; and D has a significant positive value, while the effect of A which is a direct influence of the independent variable (time budget pressure) on the dependent variable (audit quality) by involving the mediating variable has a significant value. Thus, the dysfunctional behavior of auditors is able to partially mediate the effect of time budget pressure on audit quality. Based on these results, it can be interpreted that time budget pressure directly affects audit quality without going through auditory dysfunctional behavior.

## Conclusion

The higher the auditor's external locus of control, the lower the audit quality produced. The higher the level of turnover intention, the lower the quality of the audit produced. The higher the time budget pressure felt by the auditor, the lower the quality of the audit produced. The higher the external auditor's Locus of control, the higher the tendency of the auditor to perform dysfunctional behavior. The higher the auditor's turnover intention, the higher the tendency of the auditor to perform dysfunctional behavior. The higher the time budget pressure felt by the auditor, the higher the tendency of the auditor to perform dysfunctional behavior. The higher the dysfunctional behavior of the auditor, the lower the quality of the audit produced. The higher the external auditor's locus of control, the higher the tendency to perform dysfunctional behavior so that the audit quality decreases. The higher the level of turnover intention of the auditor, the tendency to perform dysfunctional behavior so that the audit quality decreases. The higher the time budget pressure felt by the auditor, the more likely there is to behave. The process of writing this research has several limitations that need to be considered, especially in future research. The researcher only uses locus of control, turnover intention, time budget pressure, and auditory dysfunctional behavior as factors that affect audit quality. Respondents of this study were limited to auditors at public accounting firm in Bali, it was suggested to be able to increase the population or increase the scope of the area not only in public accounting offices in the Bali area. The time for distributing the questionnaires should be extended considering the busyness of the auditors, and the number of auditors who are not in the office because they are on field assignments. Further researchers can add interview methods to sharpen answers and be able to confirm conditions that can affect audit quality.

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