

## THE INFLUENCE OF MACHIAVELLIAN TRAITS, IN MODERATING THE RELATIONSHIP OF TASK COMPLEXITY, AND LOCUS OF CONTROL AS ANTECEDENTS OF AUDITOR DYSFUNCTIONAL BEHAVIOR IN PUBLIC ACCOUNTING FIRMS

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### ABSTRACT

*This study aims to determine the effect of task complexity as an antecedent of auditor dysfunctional behavior, locus of control as an antecedent of auditor dysfunctional behavior, machiavellian nature as a moderating variable capable of influencing task complexity as an antecedent of auditor dysfunctional behaviour, Machiavellian nature as a Moderating Variable can influence the Locus Of Control as an Antecedent of Auditor Dysfunctional Behavior. This research includes including associative research. The population in this study was 70 internal auditors who worked at the Public Accounting Firm in Bali Province. This research uses instrument tests, classical assumption tests, F statistic tests, and hypothesis tests. The data analysis technique used is Moderated Regression Analysis. The results of this study indicate that Task Complexity has a positive and significant effect as an antecedent of Auditor Dysfunctional Behavior at the Bali Province Public Accountant Office. The Locus Of Control variable has a significant effect as an Antecedent of Auditor Dysfunctional Behavior. The moderating Machiavellian trait does not affect Task Complexity as Antecedent of Auditor Dysfunctional Behavior. Machiavellian nature moderates the effect of Locus Of Control as Antecedent of Auditor Dysfunctional Behavior at the Bali Province Public Accountant Office.*

**Keywords:** Machiavellian Traits, Task Complexity, Locus of Control, Auditor Dysfunctional Behavior.

### PRELIMINARY

Financial statements are a very important element for internal parties and external parties of corporate entities as a description of the information about the financial condition of a company, this information will be used as a basis for decision making. According to the FASB (Financial Accounting Standards Board) to be used as a basis for decision making, the information contained in financial statements must be presented in two characteristics, namely relevant and reliable, where both forms of characteristics are very difficult to measure. Assessing the relevance and reliability of a financial report requires a third party called an external auditor (public accountant) to examine the financial report. Public trust in audit results issued by public accountants requires auditors to pay attention to the quality of the audits produced (Mohd-Sanusi et al., 2015).

However, the intense competition and the increasing demand for audits of financial statements have given public concern about the inability of auditors to meet the quality of the audits produced. According to El-Habashy (2019), it is stated that auditors are indicated to perform dysfunctional behavior in the audit implementation process by taking shortcuts or things that an auditor should not do, such as: stopping audit steps during the implementation of the audit program (premature sign-off), replacing several audit procedures (Mohd-Sanusi et al., 2015). which are considered not so important (replacing audit procedures), not doing a serious review of client documents, and not reporting the actual time that occurred in the completion of audit tasks (under-reporting of time) which clearly violates the code of ethics of public accountants and this can lead to reducing audit quality (Kusumo et al., 2019). A good audit implementation must be able to improve the quality of information and provide confidence to users of financial statements that the audit process has been carried out properly, carefully, and by the code of ethics of public accountants, but in reality, more and more dysfunctional behavior is carried out by auditors, which leads to a decrease in quality Auditing (Yang et al., 2019; Zarefar et al., 2016).

The board of directors of the Indonesian Institute of Certified Public Accountants has issued a board decision number 4 of 2018 regarding Guidelines for Audit Quality Indicators in Public Accounting Firms which is useful for encouraging the improvement of audit service quality and credibility of the public accounting profession, and also following global developments that demand the implementation of audits by international best practice (Mohd-Sanusi et al., 2015; Yang et al., 2019). This rule is issued to prevent the dysfunctional behavior of auditors to maintain audit quality. Auditor dysfunctional behavior is the behavior of an auditor who deviates from the audit standards that have been set when carrying out audit tasks and results in a decrease in the quality of the resulting audit (Atmadja et al., 2019).

The form of the dysfunctional behavior case of auditors based on CNBC Indonesia's information records in 2019 was the case of the well-known public accounting firm Purwantono, Sungkoro, and Surja who were partners of Ernst and Young who were not careful in carrying out audit procedures on the financial statements of PT. Hanson International Tbk (MYRX) for the financial year 31 December 2016 (Cncbindonesia.com, 2019). As well as the case of public accountant Kasner Sirumpea from public accounting firm Tanubrata, Susanto, Fahmi, Bambang dan Rekan (Member of BDO International) who has audited the financial statements of the Garuda Indonesia Group (Cncbindonesia.com, 2019). At the beginning of 2020, there was also a case of auditor dysfunctional behavior involving the Public Accounting Firm Price Water House Coopers (PwC) which had carried out an audit and provided an opinion that was not by auditing standards on financial statements at PT. Asuransi Jiwasraya Persero. Auditor dysfunctional behavior is an important thing faced by every public accounting firm at this time because auditor dysfunctional behavior can reduce the confidence of financial statement users towards the public accounting profession for the future (Saputra et al., 2019).

Some of the causes that are components of auditors committing deviant behavior are influenced by internal factors (individual behavior) and external factors (influenced by the environment). One of the internal factors that cause auditor dysfunctional behavior can come from within an auditor, namely Locus of Control and external factors, namely time budget pressure (Ajzen, 2002; Musich et al., 2019; Saputra, 2012).

Task complexity is a situation where a person is faced with complex problems and carries out their duties. However, a task that feels complex to one person may not necessarily be complex to another. This is based on the individual's perception of the difficulty of an audit task (Mohd-Sanusi et al., 2015). The perception of task complexity is also influenced by a person's personal characteristics, if he cannot control the situation he faces, he will assume that the task at hand is very complex. The way a person controls everything that happens within him is called the Locus of Control (Adiputra et al., 2014; Juniariani & Saputra, 2020).

Locus of control is a person's perspective on the source that controls both good and bad events that occur in his life. Locus of control is divided into two, namely external and internal. External locus of control is someone who believes that the results achieved are controlled by factors that come from outside himself such as luck and connections, while the internal locus of control is someone who believes that the results achieved are the result of hard work and the potential that exists in him (Atmadja & Saputra, 2018; Iles-Caven et al., 2018; Lestari & Yaya, 2017).

Machiavellian traits are beliefs or perceptions that are believed about interpersonal relationships. This perception will form a personality that underlies attitudes in dealing with other people. The Machiavellian personality was described by Sunani et al. (2015) as a personality that lacks affection in personal relationships, ignores conventional morality, and shows low ideological commitment. Machiavellian personality tends to manipulate others, very low respect for others. In addition, Machiavellian nature is an attitude that justifies all means to achieve its goals. Someone who has a high Machiavellian trait tends to take advantage of situations and conditions for their personal interests, so they don't care about the importance of honesty and integrity values (Tang & Chen, 2008).

## **THEORETICAL BASIS**

### **Attribution Theory**

The study of attribution was originally carried out by Heider in 1958. Attribution theory developed from his writings entitled "Native Theory of Action" which is a conceptual framework that people use to interpret, explain, and predict a person's behavior. According to Verma & Chandra (2018) every individual is basically a pseudo scientist who seeks to understand the behavior of others by gathering and combining pieces of information until they arrive at a plausible explanation of the reasons why other people behave. certain. Attribution can be distinguished as follows.

- 1) Internal Attribution A person's behavior arises because it is caused by internal factors such as attitudes, certain traits, or other internal aspects.
- 2) External Attribution A person's behavior arises because it is caused by circumstances or the environment outside the person concerned.

### **Task Complexity**

The auditing task is usually complex, different, and interrelated with one another. audit complexity is based on an individual's perception of the difficulty of an audit task. Chung and Monroe in Saputra (2020) suggest that the complexity in auditing is influenced by several factors, namely:

- 1) The amount of information that is irrelevant in the sense that the information is inconsistent with the events that will be predicted.
- 2) The existence of high ambiguity, namely the variety of results expected by the audited entity from auditing activities.

### **Locus of Control**

Locus of control is a person's characteristics in dealing with the circumstances or conditions they experience whether it is a failure or success. Locus of Control theory classifies individuals whether included in the internal or external Locus of Control. Internal control is the degree to which an individual expects that the reinforcement or outcome of their behavior will depend on their own behavior or their personal characteristics. External control is the degree to which a person expects that reinforcement or outcome is a function of chance, luck, or fate under the control of another or is unpredictable. The view of life according to the internal and external locus of control is very different (Iles-Caven et al., 2018; Lestari & Yaya, 2017). People who have an internal locus of control believe that they can control their own goals, view the world as predictable, and that individual behavior plays a role in it. Individuals with an internal locus of control are identified as relying more on their own expectations and also prefer skills over favorable situations. Individuals who have an external locus of control will see the world as something that cannot be predicted, as well as in achieving goals so that individual behavior will not have a role in it. External Locus of Control is identified as relying more on their hope to depend on others, their lives tend to be controlled by forces outside themselves (such as luck), and they tend to seek and choose favorable conditions (Atmadja & Saputra, 2018; Musich et al., 2019).

### **Machiavellian nature**

Machiavellian nature was introduced by an Italian political philosopher named Niccolo Machiavelli. Machiavelli considers individuals as autonomous beings who are not fully bound by norms and conventions (Sunani et al., 2015; Tang & Chen, 2008). The name Machiavelli was then associated with bad things to justify the means in achieving goals. Machiavellian traits are beliefs or perceptions that are believed about interpersonal relationships. This perception will form a personality that underlies behavior in dealing with other people. Machiavellian traits have a negative tendency, namely showing unethical ways by manipulating others to achieve goals. On the other hand, Machiavellians are adaptive in the sense that although they often violate norms, they manipulate them to provide the best results. Machiavellian not only applies to the top management level, but to most employees who work in organizations. Individuals who have Machiavellian traits are generally less wise and tend to be selfish (Kiazad et al., 2010; Nikara & Mimba, 2019).

### Auditors Dysfunctional Behavior

Dysfunctional behavior is any action taken by the auditor in the implementation of the audit program that can reduce or reduce audit quality directly or indirectly. According to Kusumo et al. (2019) stated that one of the characteristics of the length of the audit period (audit tenure) is that the involvement of the first year of the audit (short tenure) is considered less comprehensive (less depth), because it takes some time to identify all potential audit risk for new clients, thereby reducing audit quality. Behavior is one component of attitude. Attitudes are evaluative statements, both favorable and unfavorable, towards objects, individuals, or events. The three components in attitude are awareness, feeling, and behaviour (Fellingham & Newman, 1985).

### RESEARCH METHODS

This research was conducted at a Public Accounting Firm registered with the Indonesian Institute of Certified Public Accountants in 2020, all of which are located in Denpasar City. The sampling technique in this study is where the researcher determines the sampling by determining the criteria for determining the sample, namely auditors who have joined the Public Accounting Firm for at least 1 year. The target respondents in this study were auditors at the Public Accounting Firm in Bali Province.

**Table 1. Public Accounting Firms in Bali Province**

No	Name of public accounting firm	Address	Number of Auditor Samples
1	KAP Amachi, Arifin, Mardani & Muliadi	Jl. Pura Demak I B No.8, Pemecutan Kelod, Denpasar	7
2	KAP Arimbawa	Jl. Tudak Citarum No. 28 A Panjer, Denpasar Selatan	8
3	KAP Artayasa	Jl. Buana Raya, Ling. Buana Mas Indah No.D2/6 Kel. Padangsambian	
4	KAP Budhananda Munidewi	Jl. Tukad Irawadi No. 18 A Lantai 2 & 3 Kel. Panjer, Kec. Denpasar Selatan	5
5	KAP I Gede Bandar Wira Putra	Jl. Halmahera No. 21 Dauh Puri Klod Kec. Denpasar Barat	
6	KAP I Gede Oka	Jl. LC Batubidak V No. 1 Gatot Subroto	7
7	KAP Drs. Ida Bagus Djagera	Jl. Hasanuddin No. 1 Denpasar	
8	KAP I Wayan Ramantha	Jl. Rampai No. 1 A Lantai 3	
9	KAP Johan Molanda Mustika & Rekan	Jl. Muding Indah I No. 5 Kuta Utara, Kerobokan	16
10	KAP K. Gunarsa	Jl. Tukad Banyusari Gang II No. 5 Panjer, Denpasar	8
11	KAP Ketut Budiarta dan Anggiriawan	Jl. Gunung Agung, Perum. Padang Pesona Graha Adhi Blok A 6	
12	KAP Ketut Muliarta RM	Gedung Guna Teknosa Lantai 2 Jl Drupadi No. 25 Kel. Sumerta Kelod, Kec. Denpasar Timur	6
13	KAP Drs. Sri Marmo Djogosarkoro	Jl. Gunung Muria No. 4 Monang-Maning	7
14	KAP Tjahjo Machdjud Modopuro & Rekan	Jl. Drupadi XIV No. 3 Kel. Sumerta Kelod, Kec. Denpasar Timur	6

### RESEARCH RESULTS AND DISCUSSION

Based on the normality test using the One-Sample Kolmogorov-Smirnov Test, it shows that the magnitude of the Asymp value. Sig. (2-tailed) Kolmogorov-Smirnov is 0.200 Asymp. Sig. (2-tailed) The Kolmogorov-Smirnov value is greater than the alpha value of 0.05, then  $H_0$  is accepted which indicates that the data used in this study is normally distributed, so it can be concluded that the model meets the assumption of normality. Based on the test results, it is shown that each model has a significance value greater than 5%. This shows that the independent variable used in this study has no significant effect on the dependent variable, namely absolute error, therefore, this study is free from heteroscedasticity symptoms. Based on the test results, the following Moderated Regression Analysis equation can be written.

$$Y = 0.254 X1 + 0.337 X2 + 0.306 M + 0.157 X1M + 0.268 X2M$$

Where :

- Y = Auditor Dysfunctional Behavior
- X1 = Task complexity
- X2 = Locus of Control
- M = Machiavellian Traits

The multiple linear regression equation shows the direction of each independent variable to the dependent variable. The multiple linear regression equation can be described as follows:

X1 = +0.254 indicates that task complexity has a positive effect on Auditor Dysfunctional Behavior at the Bali Provincial Public Accounting Firm, if task complexity increases, Auditor Dysfunctional Behavior will increase.

X2 = +0.337, indicating that Locus of Control has a positive effect on Auditor Dysfunctional Behavior at the Bali Provincial Public Accountant Office, if Locus of Control increases, Auditor Dysfunctional Behavior will increase.

M = +0.157, indicating that the Machiavellian trait has a positive effect on Auditor Dysfunctional Behavior at the Bali Provincial Public Accounting Firm, if the Machiavellian trait increases, the Auditor Dysfunctional Behavior will increase.

X1M = +0.157, indicating that the Interaction of Task Complexity and Machiavellian Traits has a coefficient of 0.157, meaning that with the Machiavellian trait, the positive effect of task complexity on Auditor Dysfunctional Behavior is strengthened.

X2M = +0.268, indicating that the Interaction of Locus of Control and Machiavellian Traits has a coefficient of 0.268 meaning that with the Machiavellian trait, the positive influence of Locus of Control on Auditor Dysfunctional Behavior is strengthened.

Determination analysis was carried out to determine the extent of the variation of the independent variables, namely X1 (task complexity), X2 (Locus of Control), and M (Machiavellian trait) X1M interaction, X2M interaction, on Auditor Dysfunctional Behavior (Y) variable. Analysis of determination can be seen in the table.

**Table 2. Test of Determination**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.743 <sup>a</sup>	.552	.517	.51270

a. Predictors: (Constant), X2M, X1, X2, M, X1M

b. Dependent Variable: Y

Source: Primary data (processed data), 2021

Based on Table 2, it can be seen that the value of r square ( $r^2$ ) = 0.552 The analysis uses the following formula:

$$D = r^2 \times 100\%$$

$$D = 0.552 \times 100\%$$

$$D = 55.2\%$$

Based on these results, it is known that the value of  $R^2 = 0.552$  percent, which means that 55.2 percent of Auditor Dysfunctional Behavior at the Bali Province Public Accountant Office is influenced by the variables of task complexity (X1), Locus of Control (X2), Machiavellian nature (M), X1M interaction, X2M interaction, and the remaining 44.8 percent were influenced by other variables not examined in this study.

The F test was used to determine whether simultaneously (simultaneously) all independent variables (task complexity, locus of control, machiavellian traits) affected the dependent variable (auditor dysfunctional behavior). The F statistical test aims to determine the feasibility of the linear regression model as an analytical tool that tests the effect of the independent variable on the dependent variable. The F test was carried out to see the significant value in the ANOVA table with the help of the SPSS25 program. Table 15 shows the results of the F test calculation using SPSS 25.

**Table 3. F . Test Results**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	20.698	5	4.140	15.749	.000 <sup>b</sup>
	Residual	16.823	64	.263		
	Total	37.521	69			

a. Dependent Variable: Y

b. Predictors: (Constant), X2M, X1, X2, M, X1M

Source: Primary data (processed data), 2021

Based on Table 3 above, the F-count value is 15.749 with a significance of 0.000 which is below 0.05 so it can be concluded that the regression model is fit with observational data so it is feasible to be used as an analytical tool to test the effect of independent variables on the dependent variable.

A partial test (t-test) was used to test the effect of each independent variable (task complexity variable, Locus of Control variable, Machiavellian trait variable) on the dependent variable (Auditor Dysfunctional Behavior). Table 16 shows the results of the t-test calculation using SPSS 25.

**Table 4. t-test results**

Variable	Standardized Coefficients Beta	Sig.
Task complexity	0,254	0,013
<i>Locus of Control</i>	0,337	0,001
Task complexity * Machiavellian Traits	0,157	0,191
<i>Locus of Control</i> * Machiavellian Traits	0,268	0,021

Source: Primary data (processed data), 2021

#### **The Effect of Task Complexity on Auditor Dysfunctional Behavior at the Bali Province Public Accounting Firm**

Based on SPSS 25 data processing, a significance level of  $0.013 < 0.05$  was generated. Based on the test value, it can be seen statistically that the drop test on the rejection of  $H_0$  is rejected and  $H_a$  is accepted for the first hypothesis. It states that the acceptance of the hypothesis that task complexity has a positive and significant effect on Auditor's Dysfunctional Behavior at the Bali Province Public Accountant Office. The coefficient of variable  $X_1$  is positive 0.254, meaning that task complexity has a positive effect on Auditor Dysfunctional Behavior. The results of the regression test show a positive value coefficient indicating a unidirectional relationship, namely if the complexity of the task increases it will have an impact on increasing Auditor Dysfunctional Behavior (Kusumo et al., 2019). Audit In carrying out their duties, auditors often face dilemmatic events, such as task complexity. The complexity of the audit task is an auditor's perception of the difficulty of an audit task (Mohd-Sanus et al., 2015). The complexity of the audit task is one of the factors that affect audit quality. Audit assignments are becoming increasingly complex because auditors are faced with a high level of difficulty and higher variability of audit assignments (Atmadja et al., 2019). The complexity of the task makes the auditor think about many things that result in an auditor not being able to complete his duties properly and instead reduces the quality of his work. The high level of task complexity causes the auditor to perform deviant behaviour (Saputra & Anggiriawan, 2021). The statement above is evidenced by the results of research conducted by Saputra (2020) namely that the audit task complexity variable has a positive effect on the acceptance of dysfunctional audit behavior. Research conducted by Kusumo et al. (2019) also shows similar results, that the complexity of the auditor's task plays a role in accepting auditors' dysfunctional behavior. He said that the more complex an audit task, the higher the auditor's tolerance for dysfunctional audit behavior.

#### **The Effect of Locus of Control on Auditor Dysfunctional Behavior at the Bali Province Public Accounting Firm**

Based on SPSS 25 data processing, a significance level of  $0.001 < 0.05$  was generated. Based on the test value, it can be seen statistically that the drop test on the rejection of  $H_0$  is rejected and  $H_a$  is accepted for the second hypothesis. This states the acceptance of the hypothesis that the Internal Control System has a positive and significant effect on Auditor Dysfunctional Behavior at the Bali Province Public Accountant Office. The coefficient of  $X_2$  is positive 0.337, meaning that Locus of Control has a positive effect on Auditor Dysfunctional Behavior. The results of the regression test show a positive value coefficient indicating a unidirectional relationship, namely if the Locus of Control is increased it will have an impact on increasing Auditor Dysfunctional Behavior. In the accounting literature, it is shown that locus of control has an important role in explaining the behavior of accountants in various conditions. In the context of auditing, manipulation or fraud is a form of dysfunctional audit behavior, as a means to achieve individual performance goals (Saputra & Kawisana, 2021). This is considered a sacrifice so that the individual can survive in the audit environment. Saputra (2012) stated that there is a positive relationship between individuals and external locus of control with the desire to use fraud or manipulation to achieve personal interests. This statement is supported by research conducted by (Atmadja & Saputra (2018) which shows that locus of control has a significant role on auditor behavior. This study also shows that someone who has an internal locus of control is less accepting of dysfunctional audit behavior. The results of previous research conducted by Adiputra et al. (2014) show that there is a positive and significant influence between locus of control on dysfunctional audit behavior. The results of research by Sunani et al. (2015) also show that locus of control has a positive and significant effect on deviant behavior in auditing.

#### **The Effect of Task Complexity on Auditor Dysfunctional Behavior with Machiavellian Traits as a moderating variable**

Based on SPSS 25 data processing, a significance level of  $0.191 > 0.05$  was generated. Based on the test value, it can be seen statistically that the drop test on the rejection of  $H_0$  is accepted and  $H_a$  is rejected for the third hypothesis. This indicates the acceptance of the hypothesis that Machiavellian Nature does not moderate the effect of task complexity on Auditor Dysfunctional Behavior at the Bali Provincial Public Accounting Firm, in other words, if there is a Machiavellian trait variable, the effect of task complexity on Auditor Dysfunctional Behavior at the Provincial Public Accounting Firm does not change. The high complexity of the task in auditing can cause an auditor to commit deviant acts that can reduce audit quality. The auditing task is felt to be more complex when the auditor experiences a dilemma situation, namely the auditor must fulfill various interests (Saputra, 2020). This situation may occur when an auditor is faced with the choice of having to be independent to give an opinion as it is without any intervention from management or fulfill the demands desired by the client so that the client is satisfied with his work and continues to use the services of the auditor in the future (Lado & Alonso, 2017). However, it is possible to fulfill the client's wishes, an auditor must act that deviates from the code of ethics and auditing standards. According to Kiazad et al. (2010) someone willing to sacrifice ethical values, so that doing deviant behavior means having a Machiavellian nature. In the context of auditing, a person performs dysfunctional audit behavior to survive in a stressful audit environment. However, this is not proven, according to

research conducted by Sunani et al. (2015) Machiavellian nature cannot moderate the relationship between task complexity and dysfunctional audit behavior, but professional ethics has a significant effect on dysfunctional audits.

### The Effect of Locus of Control on Auditor Dysfunctional Behavior with Machiavellian Traits as a moderating variable

Based on SPSS 25 data processing, a significance level of  $0.027 < 0.05$  was generated. Based on the test value, it can be seen statistically that the drop test on the rejection of  $H_0$  is rejected and  $H_a$  is accepted for the fourth hypothesis. This states the acceptance of the hypothesis that Machiavellian nature moderates the influence of Locus of Control on Auditor Dysfunctional Behavior at the Bali Province Public Accountant Office. The coefficient of the X2M variable is positive 0.268, where the resulting moderating effect is to strengthen the relationship, in other words, if there is a Machiavellian trait variable, the influence of Locus of Control on Auditor Dysfunctional Behavior at the Bali Provincial Public Accountant Office will be strengthened. Locus of control has a close relationship with Machiavellianism. This is also expressed by (Kusumo et al., 2019) who says that someone who has an external locus of control tends to be Machiavellian. Someone who has a Machiavellian trait tends to perform dysfunctional audit behavior to deal with the pressures that exist in the audit environment (Mironiuc & Robu, 2012).

### CONCLUSION, SUGGESTIONS AND LIMITATIONS

The conclusions related to the influence, the complexity of the task of Locus of Control and Machiavellian nature on the Dysfunctional Behavior Auditor at the Bali Province Public Accountant Office in this study are as follows:

- 1) Task complexity has a positive and significant effect on Auditor Dysfunctional Behavior at the Bali Province Public Accountant Office.
- 2) Locus of Control has a positive and significant effect on Auditor Dysfunctional Behavior at the Bali Province Public Accountant Office.
- 3) Machiavellian nature does not moderate the effect of task complexity on Auditor Dysfunctional Behavior at the Bali Province Public Accountant Office.
- 4) Machiavellian nature moderates the effect of Locus of Control on Auditor Dysfunctional Behavior at the Bali Province Public Accountant Office.

Based on the limitations contained in this study, the researcher proposes suggestions, including: Based on the results obtained, task complexity, Locus of Control, and Machiavellian traits have a significant positive effect on Auditor Dysfunctional Behavior at the Bali Province Public Accountant Office, this shows that the higher the task complexity, Locus of Control, Machiavellian nature at the Bali Province Public Accountant Office. Parties to the Bali Province Public Accounting Firm must pay attention to the complexity of the task, Locus of Control, and Machiavellian nature in the organization so that the Auditor feels cared for and can be committed to the company so that it will reduce Auditor Dysfunctional Behavior at the Bali Provincial Public Accountant Office.

This research still has shortcomings and limitations, including the following: The factors that affect Auditor Dysfunctional Behavior in this study only consist of three variables, namely Locus of Control task complexity, and Machiavellian nature, while many other factors affect Auditor Dysfunctional Behavior. The process of distributing the questionnaire was a bit constrained because in the atmosphere of the Covid-19 pandemic, where some of the employees did not work full time according to working days so it took time to distribute the questionnaires.

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