

“An analysis of the factors which influence dysfunctional auditor behavior”

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AN ANALYSIS OF THE FACTORS WHICH INFLUENCE DYSFUNCTIONAL AUDITOR BEHAVIOR

Abstract

This research aims at testing the influence of performance evaluation of efficiency focus, performance evaluation of quality focus and task complexity on dysfunctional auditor behavior (DAB), the influence of task complexity (TC) on turnover intention (TI) and the influence of task complexity on dysfunctional auditor behavior (DAB), which is mediated by turnover intention. This research is conducted to auditors of Public Accountant Offices (PAO) in cities in Jakarta, East Java, South Sulawesi and Bali using 262 respondents as its sample and PLS-SEM analysis. The results of this research indicate that the performance evaluation of efficiency focus and task complexity has a positive influence on DAB, and the performance evaluation of quality focus has a negative influence on DAB. Furthermore, task complexity has a positive influence on turnover intention and turnover intention also partially mediates the influence of task complexity on DAB. This research is interesting, since the idea of developing the variable performance evaluation of efficiency focus by adding the ratcheting budget indicator proves that the testing of performance evaluation of increasingly higher efficiency focus increases DAB and the idea of including the variable of turnover intention proves that it can mediate the influence of task complexity on DAB.

Keywords

dysfunctional auditor behavior, performance evaluation of efficiency focus, performance evaluation of quality focus, task complexity, turnover intention

JEL Classification M41

INTRODUCTION

The service of an independent auditor is needed to determine the reliability of financial statements presented by the management and to give a reasonable opinion to the financial statements in a credible way, thus it can be trustworthy and gain a better market share. Additionally, the reporting process should also be effective by hiring a competent and objective independent auditor to allow the generation of high-quality audit, which is based on and complies with the public accountant's professional standards (PAPS) and code of ethics (CE) (IAPI, 2016). On the contrary, non-compliance with PAPS and CE might lower the audit quality. This non-compliance leads to violation cases and financial scandals, which hamper the auditor's credibility.

The notorious violation case is that of Enron in 2001 and several cases after this Enron domestically in 2017 and 2018 such as the ones which involve PAO Ernst & Young Indonesia, which was fined US\$ 1 million or around Rp 13.3 billion by the United States' Public Company Accounting Oversight Board on February 9, 2017 for giving the reasonable without exception opinion with no adequate evidences (Malik, 2017). Also, some other cases in Indonesia have led to the freezing of 6 (six) PAO's by the Ministry of Finance and temporarily banned from operating for 3 to 12 months (IAPI, 2018).

These PAO cases and Ernest & Young case in Indonesia indicate that auditors have failed in performing the auditing of their clients' financial statements. Auditor sought to act in accordance with the auditing standards in performing the auditing assignment. All auditing procedures or steps taken properly will influence the feasibility of opinion to be made. On the other hand, any auditing procedures or steps improperly taken are departing from the auditing standards or DAB (Coram & Woodliff, 2003).

DAB is a deviant behavior and this research includes: 1) PMSO, 2) shallow review on client's documents, 3) testing to some samples, 4) failure to further investigate doubted items, 5) acceptance of client's weak explanation, 6) failure to investigate the accounting principles applied by the client, 7) lowering the audit job to a lesser level than the one required in an audit program, 8) changing the auditing procedures applied in an audit program, 9) overreliance on client's work results, and 10) URT, i.e. reporting at a shorter time than the actual audit assignment time (Otley & Pierce, 1995; Smith, 1995; Rhode, 1978; Alderman & Deitrick, 1982; Lightner et al., 1982; Cook & Kelley, 1991; Margheim, 2005; Weningtyas & Triamoko, 2006; Silaban, 2011; Beekes et al., 2014; Johansen & Christoffersen, 2016).

These issues presented above are all symptoms that DAB is increasing from one year to another and it results in bad impacts on individual auditors, PAO, audit profession and wider business communities (Rhode, 1978; Alderman & Deitrick, 1982; Kelley & Sheiler, 1982; Kelley & Margheim, 1990; Rhagunatan, 1991; Otley & Pierce, 1996a; Malone & Roberts, 1996; Coram et al., 2003; Paino, 2011; Paino et al., 2012; Andreas, 2016). Therefore, it is important to conduct this research to explore further the variables which influence DAB.

Empirical studies

Only a few studies which correlate DAB to performance evaluation have been conducted. Previous studies reveal that the performance evaluation of efficiency focus encourages auditors to have dysfunctional behavior. Efficiency focus is related to highly tight time budget (the time allotted is not enough to complete the audit assignment), thus it moves towards varied DAB (Otley & Pierce, 1995; Otley & Pierce, 1996a; Otley & Pierce, 1996b; Pierce & Sweeney, 2004; Yuen et al., 2013). DAB increases when the performance evaluation is focused on the achievement of predetermined targets. The targets should be in line with PAO's objectives (Otley, 1987; Beekes et al., 2014). PAO should allocated reasonable and attainable time for both the individual and the company. Research on the performance evaluation of quality focus also finds that it leads the auditors to have the tendency to make DAB or avoid DAB. If the performance evaluation of quality focus decreases, then the DAB increases, and conversely if the performance evaluation of quality increases, it leads to DAB decrease due to the control mechanism from a number of parties involved in the audit assignment and PAO management (Johansen & Christoffersen, 2016).

DAB can also be due to the fact that auditors constantly encounter complex, varied and interrelated tasks (Engko et al., 2007). This highly complex audit resulting from the increasingly higher audit task difficulty and variability levels makes the auditor stressful and performing dysfunctional behaviors (Restuningsih et al., 2000; Sososutikno et al., 2003; Margheim et al., 2005). Another study finds that high turnover intention and job satisfaction levels for those with high ethical standards and idealism lead to their tendency to refuse to get involved in any dysfunctional behavior (Bamber & Iyer, 2009; Yuen et al., 2013; Harini et al., 2010). This high turnover intention is also caused by the fact that the auditor involved in dysfunctional behavior has a lowered fear of a circumstance, which will make the said dysfunctional behavior detected (Malone & Roberts, 1996; Maryanti, 2005; Sitanggang, 2007; Basudewa et al., 2015).

Based on the results of previous studies, the relationship between performance evaluation of efficiency focus and DAB has not shown a significant result. For this reason, it is necessary to develop the indicators in this variable. Furthermore, studies on the relationship between task complexity and DAB has not resulted in a solid evidence, and thus a research gap is interesting enough to be revealed.

1. LITERATURE AND HYPOTHESES

The DAB concept is based on the dissonance theory and the functional theory recommended by Siegel and Marconi (1989). The dissonance theory explains that dissonance encourages a person to mitigate, remove and eliminate the dissonance by making it a priority and remove something they deem less important. This results in deviant behaviors in audit assignment such as PMSO, audit job reduction, shallow review on client's documents, accepting weak explanations and URT. Meanwhile, the functional theory explains that auditors may do any actions, including deviant actions, to fulfill their needs.

The relationship between performance evaluation and DAB is based on James's theory of emotion. It is then developed by Robbins and Judge (2007) into the affective events theory which explains the responses to events at work that trigger both positive and negative reactions. An individual with low emotional stability will react negatively and be depressed. He can easily stress that his performance decreases and he also tends to have dysfunctional behavior towards the events. On the contrary, an individual with high emotional stability will react positively and this, in turn, influences his performance and job satisfaction without performing any deviant behavior.

Furthermore, the relationship between task complexity and DAB is based on Robbins and Judge (2007) theory of motivation, which explains an individual's direction intensity and persistence to achieve their goals. Motivation is the powers within oneself to direct the behaviors (Gibson et al., 1996). Auditors with strong motivation are not influenced by the complexity of tasks they assume, thus they can handle their heavy jobs without performing any dysfunctional behavior.

1.1. Performance evaluation and DAB

Previous studies with efficiency focus have been tested and no relationship was found between performance evaluation and DAB (Otley & Pierce, 1996a; Pierce & Sweeney, 2004; Johansen & Christoffersen, 2016). Another research finds that there is a relationship between performance evaluation and DAB (Beekes et al., 2014). The emphasis of efficiency focus

is concentrated more on time budget. The pressure to fulfill time budget and to ensure the efficiency in audit assignment might lead an auditor to perform dysfunctional behaviors, such as premature sign off or accepting inadequate audit evidence (Lopes & Petter, 2011).

Another empirical evidence shows that the time budget varies from one year to another (Ettredge et al., 2007). The use of allotment variance in personal evaluation gives some pressure to subordinates which may be related to DAB (Kelley & Margheim, 1990; Otley & Pierce, 1996a). Managers prefer favorable allotment variance since it has something to do with budget efficiency. However, as the budget is constantly low, the hard budget becomes even harder and it leads auditor to perform dysfunctional behaviors (Dezoort & Lord, 1997).

This quality focus is based on the assumption that dysfunctional behavior can be minimized through the control or monitoring mechanism. This quality focus gives emphasis to the result of internal or external qualities, qualitative or quantitative assessment of individual professional competence, or deviation from internal standards in PAO evaluation. The mechanism above requires the people involved in the audit assignment, including staff, managers, partners and those involved in PAO management to monitor the audit services (IAASB, 2004). Based on the description above, the hypotheses of this research are as follows:

- H1: Performance evaluation of the efficiency focus has a positive influence on DAB.*
- H2: Performance evaluation of the quality focus has a negative influence on DAB.*

1.2. Task complexity and DAB

Task complexity refers to an individual who perceives an audit task difficult resulting from their limited capacity and memory as well as ability to integrate the problems encountered (Prasita & Priyo, 2007). It is this perception which results in the thought and possibility that the audit task an individual finds it difficult to do might be easy for others.

The empirical evidence indicates that the audit task complexity is due to the increasingly higher audit

task difficulty level and variability with limited time. This fact makes an auditor depressed and hence performing dysfunctional behaviors (Restuningsih et al., 2000; Sososutikno et al., 2003; Margheim et al., 2005). Task complexity leads to heavy work load and mental burden among individual decision makers. It causes significant misinterpretation, which eventually leads the auditor to release the stress by performing dysfunctional behavior (Prabhu, 1987; Riny, 2015; Dewi & Wirasedana, 2015). DAB results from auditor's constantly encountering complex, varied and interrelated tasks (Engko et al., 2007). Based on the description above, the third hypothesis of this research is as follows:

H3: Task complexity has a positive influence on DAB.

1.3. Task complexity and turnover intention

Turnover intention is the ability under a conscious consideration to leave an organization or to change from one workplace to another (Aranya & Ferrish, 1984; Meyer et al., 1993). An auditor's turnover intention is caused by many reasons, including the desire to have better jobs with less extreme work load.

A public accountant work environment is highly competitive, with extreme pressure. This is what causes the increase in turnover intention (Hill et al., 1994; Dalton et al., 1997). Auditors' high turnover intention is a result of their dissatisfaction or inconvenience for the heavy and complex tasks they have to endure (Mobley, 1977). The turnover intention intensifies in public accountants mainly in staff position and this causes losses to PAOs since they have spend much to hire and train them (Bao et al., 1986; Law, 2005; Smith, 2009; Jannah et al., 2016). Based on the description above, the fourth hypothesis is as follows:

H4: Task complexity has a positive influence on turnover intention.

1.4. Task complexity (TC) and DAB mediated by turnover intention (TI)

Audit is a profession which has always been associated with stress due to its heavy work load and tight deadline. This job-related stress may result

in fatigue and work dissatisfaction and eventually increases turnover intention (Bao et al., 1986; Jannah et al., 2016). This means the complex condition of work creates inconvenience and dissatisfaction as well as stress, thus resulting in high turnover intention.

When auditors encounter complex, varied and interrelated tasks, it makes them perform dysfunctional behaviors (Engko et al., 2007). Highly complex and varied audits at an increasingly higher audit task difficulty level and variability with limited time makes the auditor depressed and demonstrating dysfunctional behaviors (Restuningsih et al., 2000; Margheim et al., 2005). This means the auditor involved in complicated tasks will feel depressed. When the auditors can no longer endure the pressure, they will ignore their responsibility and exhibit dysfunctional behaviors. Based on the description above, the fifth hypothesis is as follows:

H5: Turnover intention mediates the influence of task complexity on DAB.

2. METHOD

The research is conducted in of Jakarta, East Java, Bali and South Sulawesi. The object is the auditors working for PAOs located in these four cities. The research population are auditor partners, managers, supervisors, seniors and juniors working in 347 PAOs amounting to 1,735 people. This research uses PLS, thus the sample size based on the PLS rule will be 30-100 (Ghozali, 2006) or 5-10 multiplied by the number of indicator questions (Ferdinand, 2002). This research has 34 indicator questions (34x5), meaning the minimum sample will be 170 people.

This research uses PLS, since it employs a model based on the conceptual framework, which shows the causal relationship of performance evaluation of efficiency focus, quality focus and task complexity with DAB. Furthermore, the relationships between TC and TI and between TC and DAB through turnover intention are shown. The analysis tool is deemed suitable, since it can evaluate the data quality based on the measurement model, and viewed as a combination of regression and

factor analysis. In addition, it can analyze the reflective and formative measurement model.

2.1. Measurement

DAB is measured using two dimensions, namely audit quality reduction and URT, referring to the research conducted by Kelley and Margheim (1990), Otley and Pierce (1996a), Pierce and Sweeney (2004). Turnover intention is measured using turnover opportunity, turnover intention activeness, turnover plan and sense of belonging to the company, referring to Donnelly et al. (2003) and Yuen et al. (2013). The performance evaluation of efficiency focus is measured using audit time budget (time budget and deadline) and budget ratcheting. The indicators and questions of audit time budget (time budget and deadline) refer to studies conducted by Johansen and Christoffersen (2016). Meanwhile, the indicators and questions of budget ratcheting are independently designed based on Etredge (2007). The performance evaluation of quality focus is measured using internal and external quality outputs, quantitative or qualitative assessment of individual professional competence based on Johansen and Christoffersen (2016). Task complexity is measured using capability, knowledge and experience, referring to Yuen et al. (2013) and Jamilah et al. (2007).

3. RESULT

3.1. Descriptive findings

The majority of respondents (63.7% or 167) are male and 53.1% or 139 respondents have taken a master degree study. 61.8% or 162 respondents have accountant registers, and the respondents with an auditor position at the senior level account for 42.7%. Additionally, most respondents are auditors for PAOs in the city of Jakarta amounting to 53.1% or 139.

3.2. Measurement of variables

A variable is said to have a good validity for the construct or latent variable if the standard factor load is ≥ 0.50 . Meanwhile, the evaluation of PLS-SEM model against the reliability of reflective measurement model can use Construct Reliability by employing composite reliability and Cronbach alpha, which if the value is ≥ 0.7 , then it is reliable and the indicator convergent loading validity ≥ 0.70 and the Average Variance Extracted (AVE ≥ 0.50). Thus, it can be concluded that the validity of all manifest variables against their latent variables is good.

Hypothesis testing: Performance evaluation of efficiency focus (PE.EF) has a positive influence on DAB.

Table 1. Path coefficient of performance evaluation of efficiency focus and DAB

Proposed hypothesis	Hypothesis	Estimate	c-value	Rejected/supported	Proposed hypothesis
Performance evaluation of efficiency \rightarrow DAB X1 \rightarrow Y1(+)	H1	0.102	2.160 > 1.96	Supported	H1

Hypothesis testing: Performance evaluation of quality focus (PE.QF) has a negative influence on DAB.

Table 2. Path coefficient of performance evaluation of quality focus and DAB

Proposed hypothesis	Hypothesis	Estimate	c-value	Rejected/supported	Proposed hypothesis
Performance evaluation of quality \rightarrow DAB X2 \rightarrow Y1(-)	H2	-0.282	5.531 > 1.96	Supported	H2

Hypothesis testing: Task complexity has a positive influence on DAB.

Table 3. Path coefficient of task complexity and DAB

Proposed hypothesis	Hypothesis	Estimate	c-value	Rejected/supported	Proposed hypothesis
Task complexity \rightarrow DAB X3 \rightarrow Y1(-)	H3	0.241	3.048	Supported	H3

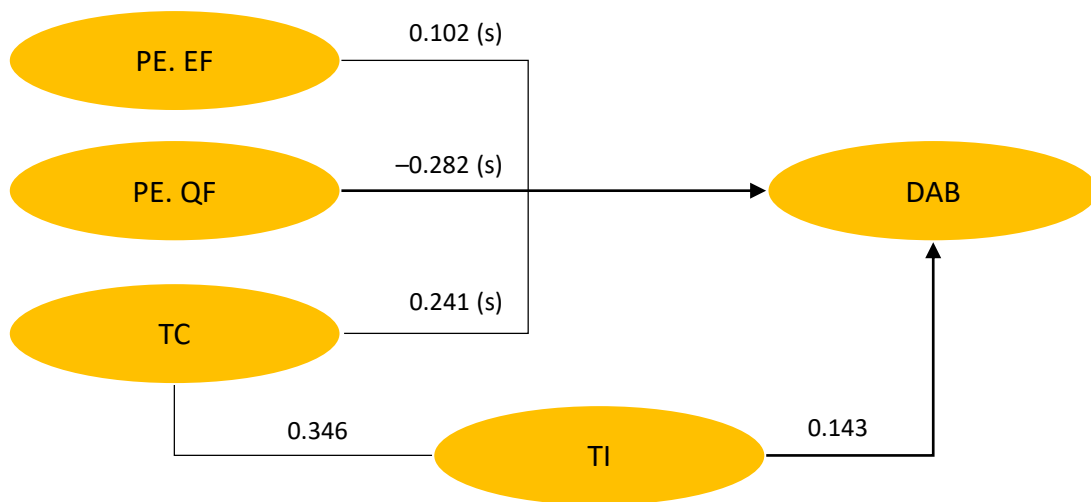


Figure 1. Diagram path dysfunctional behavior auditor

Hypothesis testing: Task complexity has a positive influence on turnover intention.

Table 4. Path coefficient of task complexity and turnover intention

Proposed hypothesis	Hypothesis	Estimate	c-value	Rejected/supported	Proposed hypothesis
Task complexity → turnover intention X4 → Y1(-)	H4	0.346	5.507	Supported	H4

The diagram of each path coefficient can be illustrated as in Figure 1:

The mediating influence of the intention turnover variable on task complexity and DAB can be explained in Table 5:

Table 5. Mediating variable detection

Mediator	Path	Coefficient	Significant	The result
Intention turnover (between task complexity and dysfunctional auditor behavior)	a	0.241	Significant	Partial mediation
	b	0.305	Significant	
	c	0.346	Significant	
	d	0.143	Significant	

Hypothesis testing: Turnover intention mediates the influence of task complexity on dysfunctional auditor behavior.

Table 6. Path coefficient of turnover intention between task complexity and dysfunctional auditor behavior

Proposed hypothesis	Hypothesis	Rejected/supported	Proposed hypothesis
Turnover intention mediates the influence of task complexity on DAB	H5	Supported	H5

4. DISCUSSION

This research aims at analyzing the influence of performance evaluation of efficiency focus, performance evaluation of quality focus and task

complexity on DAB. Furthermore, this research tests the mediating influence of turnover intention on the relationship between task complexity and DAB. The result of the analysis performance evaluation of efficiency focus indicates that there is a

positive influence of on DAB. This indicates and gives an empirical evidence that the higher/tighter the performance evaluation of efficiency focus is, the more likely the auditor will perform dysfunctional behavior.

This research result is supported by the theory of emotion (Robbin & Judge, 2007). This theory states that a person reacts emotionally to what happens at work, and this reaction influences his performance and job satisfaction. Furthermore, this theory begins with an acknowledgment that emotion is a response to events at workplace and it is a result of a person's perception towards the stimuli from the outside which trigger the emotion to react. This emotion reaction can be either positive or negative, depending on one's emotional stability. Based on the theory of emotion above, the respondents encounter tight time budget and, in order to improve and maintain their performance, they react negatively by performing dysfunctional behaviors.

This research confirms Beekes et al., results (2014), who find that the tight time budget leads the dysfunctional auditor behavior to increase. The increasingly tighter time budget pressure and the demand placed on the auditor to complete the audit job within this time budget limit make the auditor perform dysfunctional behaviors (Kelley & Seiler, 1982; McNair, 1991; Pierce & Sweeney, 2004).

Efficiency is the main focus of manager's performance evaluation (Tan & Libby, 1997). This efficiency becomes the main focus, since PAOs are under pressure for lacking audit fee. An audit job ought to be based on the standard time budget and standard fee. When the audit fee is below the standard, it will make the time budget shorter and cannot be accurately measured. This research result also shows that in order to achieve a high performance or to maintain a good performance, the auditor is tempted to make DAB.

This research result also shows that performance evaluation of quality focus has a negative influence on DAB. The lower the auditor's performance focusing on quality, the higher the DAB would be. As an alternative, the higher the quality focus of the auditor performance, the more likely the auditor will avoid dysfunctional behaviors.

This research result confirms Johansen and Christoffersen (2016), who find that the weaker the performance evaluation of quality focus, the more likely is the auditor to perform dysfunctional behaviors. As suggested in the practical literature, audit quality is to what extent the audit complies with the auditing standards. This audit compliance can be assessed through a control mechanism proxied with the result of internal and external reviews and the qualitative or quantitative assessment of individual professional competence (Johansen & Christoffersen, 2016). This mechanism clearly has some implications for anyone involved in the audit assignment (staff, managers, partners and those involved in PAO management (IAASB, 2004). Hence, when a dissonance or deviation from the auditing standards occurs, it can be said that the auditor has a low quality performance achievement and is more likely to perform dysfunctional behaviors. Serving as an alternative is the opposite of this, i.e. if the performance quality achievement is high, then the auditor is more likely to avoid dysfunctional behaviors.

This research test result indicates that task complexity has a positive influence on DAB. The higher the task complexity, the more likely is the dysfunctional auditor behavior to occur. This means when an auditor is faced with complex jobs, it is more likely for this auditor to perform deviant behaviors.

This research result confirms Restuningsih et al. (2000), Sososutikno (2003), Margheim et al. (2005), who find that the complex audit tasks are due to the increasingly higher difficulty level and variability of audit tasks within limited period of time. This is what causes the auditor to feel depressed and to perform dysfunctional behaviors. Task complexity increases work loads in individual decision making. This leads to significant misinterpretation and it eventually makes the auditor release the tension by demonstrating dysfunctional behaviors.

This research result shows that some respondents have some experience in other companies, yet they still find it difficult to deal with a company with diversified product lines. The complex audit tasks are to their difficulty level and variability when the time is limited. This causes the auditor

to feel depressed and perform dysfunctional behaviors. Auditors have also to deal with complex, varied and interrelated tasks. This research result proves that task complexity influences dysfunctional auditor behaviors in performing the audit procedures.

The research result indicates that task complexity has a positive influence on turnover intention. This means, the more complex and heavier the audit job, the more likely is the auditor to have a turnover intention. This high increase in the auditor's turnover intention is due to the inconvenience caused by the heavy and complex tasks they have to endure (Mobley, 1977). A public accountant in such a work environment is highly competitive with heavy pressure. This is what causes the increase in auditor's turnover intention as suggested by Hill et al. (1994) and Dalton et al. (1997). Auditor's turnover intention take another job can be for many reasons, including the desire to have better job or due to extreme work pressure.

This research result provides an empirical support to the theory of motivation, which explains that motivation for achievement is a process which explains an individual's intensity, direction and persistence to achieve their goals. Intensity, direction and persistence have something to do with how eager an individual to work hard to produce a satisfactory work achievement should be associated with the favorable direction. Persistence is a measurement regarding how long an individual can maintain his attempts (Robbins & Judge, 2007). On the contrary, a person with no intensity, direction and persistence can never stay for a long time in a company when dealing with extreme and complex work pressure. This research result proves that task complexity influences turnover intention.

4.1. Indirect influence

The research result shows that in addition to having a direct influence, task complexity also has an indirect influence on DAB through turnover intention. This research result shows that turnover intention partially mediates the influence of task complexity on DAB. This means, if auditors have to deal with complex, difficult jobs, their turnover intention will be high and they are more likely to

perform dysfunctional behaviors. Task complexity has a positive influence on the auditor's turnover intention. This means the heavier and the more difficult the auditor's jobs, are the more likely is the auditor to have a turnover intention. Furthermore, the research result shows that turnover intention has a positive influence on DAB. This means, the higher the auditor's turnover intention, the more likely they perform dysfunctional behaviors.

No previous studies have tested this turnover intention, which mediates the influence of task complexity on DAB. Nevertheless, Bao et al. (1986) and Jannah et al. (2016) state that being an auditor is a profession which is constantly associated with high level of stress due to its heavy work load and tight deadline. Job-related stress may result in fatigue and work dissatisfaction and eventually it increases turnover intention.

This research shows that when auditors have to deal with complex jobs with diversified product lines, then they will feel depressed and find it hard and, in turn, perform dysfunctional behaviors. This is in line with what is suggested by Restuningsih et al. (2000), Engko et al. (2007), Margheim et al. (2005), i.e. if an auditor has to deal with complex, varied and interrelated tasks, then he will perform dysfunctional behavior. Turnover intention is because an auditor feels unsatisfied, inconvenient and, thus, does deviant behavior and eventually is afraid being found out.

4.2. Study implication

The results of this research succeed in revealing more comprehensively than the previous ones regarding the influence of performance evaluation of efficiency focus, quality, task complexity, and turnover intention on DAB. The findings of this research confirm the theories developed in it, namely the theory of emotion and the theory of motivation (Robbins & Judge, 2007). It can also be confirmed using the findings from previous studies that DAB can be minimized using a less strict performance evaluation of efficiency focus, performance evaluation of high quality focus, and supported with low turnover intention from the auditor.

It is expected that this research can make some practical contribution to the effort to improve

the audit quality. The results of this research can be helpful for PAOs, particularly their leaders, in re-evaluating their policies and in performing a set of efforts to minimize DAB during the audit program implementation. The policies they need to perform are determining a more adequate audit time budget to allow auditors to feel less de-

pressed due to their wish to minimize the available time in order to pursue a better performance, applying a better performance evaluation system for auditors, selecting auditors with better quality, and organizing a professional training and development program to improve the audit quality job.

CONCLUSION

The result of this research provides several findings, yet some issues need further investigation. This is significantly influenced by several matters which indirectly becomes the limitation for this research. Firstly, this research is conducted only in a number of cities in Indonesia, thus a thorough description of dysfunctional auditor behavior throughout the country has not been obtained. Secondly, this research uses data which take form of respondents' answers in which only answers via email from Google form are received, since they are deemed as more feasible than those received in person. Respondents' answers personally taken from PAOs are mostly discarded, since there is this indication that the form is completed only by one person and some others should be re-sent via Google form based on the telephone number and email address listed in the questionnaire. For this reason, in addition to reduced sample, it takes more time to wait for the answers from the respondents. Thirdly, this research distinguishes auditors by PAOs size. Meanwhile, the current phenomenon indicates that many major PAOs are involved in dysfunctional auditor behavior. This research fails to show whether it is major or minor PAOs which are the dominant ones in making DAB.

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