

Job Stress among Auditor: Antecedents and Consequences to Dysfunctional Behavior

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Abstract

This study aims to prove the effect of task complexity and time budget pressure on auditors' job stress and dysfunctional behavior empirically. This study also examines the job stress role in mediating the relationship between task complexity and time budget pressure on auditors' dysfunctional behavior. This research uses quantitative research methods. The research data collection technique used a survey that is distributed questionnaires to 87 auditors at public accounting firms in Bali. Determination of the sample based on the saturated sampling method. This study uses a PLS-SEM analysis to examine research hypotheses. PLS is considered appropriate in predicting models for theory development. The results reveal that task complexity and time budget pressure are increasing auditor's job stress. However, only time budget pressure has a direct effect on auditors' dysfunctional behavior. The statistical testing results also show that job stress can mediate the relationship between task complexity and dysfunctional behavior. On the other hand, job stress cannot mediate between time budget pressure and dysfunctional behavior.

Keywords: Dysfunctional Behavior, Time Budget Pressure, Job Stress, Task Complexity

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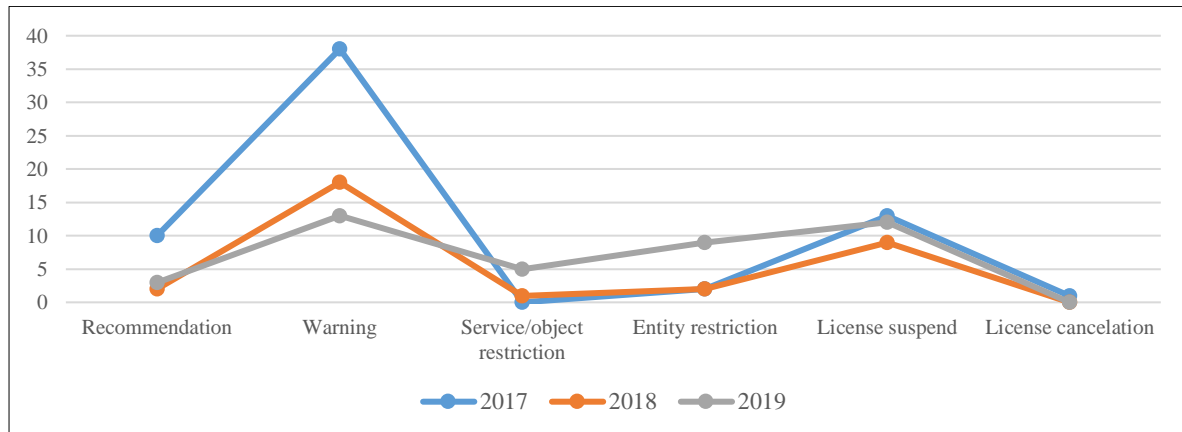
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1. Introduction

The public accountant profession has a big responsibility to assess the fairness of the company's financial statements. The stakeholder's trust encourages public accountants to maintain the quality of audit work. However, the auditors have various challenges in meeting the stakeholder's expectations. The audit work complexity and strict audit standards increase the auditors' workload (Suhardianto & Leung, 2020). Moreover, auditors usually handle more than one audit engagement. This condition requires them to complete the audit assignment within the budgeted timeframe. As a result, auditors experience work stress and can perform dysfunctional audit behavior (Amiruddin, 2019; Rustiarini, 2014). This phenomenon is evidenced by the increasing number of public accountants that received administrative sanctions from the Center of Financial Profession Supervisory, presented in Figure 1.

Figure 1 suggests that although the public accounting profession has strictly regulated audit procedures, auditors still perform dysfunctional behavior. The Center of Financial Profession Supervisory seeks to discipline by providing administrative sanctions. There are six sanctions: recommendations, warnings, restrictions on services or objects, entity restrictions, license suspension, or license revocation.

The imposition of these sanctions illustrates the low quality of the audit (Triani et al., 2020), leading to the dysfunctional behavior of the auditors.



Source: Pppk.kemenkeu.go.id (2021)

From an accounting perspective, the auditor profession is considered one of the professions with a high level of job stress (Campbell, 1988). Based on Inverted U Theory, pressure will stimulate the individual's body to commit a reaction (Robbins & Judge, 2016). On a certain level, job stress increases the focus and work efficiency of an auditor. However, on the other hand, job stress often reduces auditors' ability to detect fraud and material misstatement (Amiruddin, 2019; Smith & Emerson, 2017; Wahyuni, 2019). Moreover, the high demands on auditors to complete work efficiently actually increases the potential for dysfunctional audit behavior (Paino et al., 2010; Yuen et al., 2013). Therefore, this study investigates the environmental pressure that creates job stress and encourages dysfunctional behaviors.

Starting from issues, fundamental theories, and phenomena, this research has two research motivations. First, dysfunctional behavior is unethical behavior in auditing (Sari et al., 2020). Also, dysfunctional behavior is a severe threat in the audit process, reducing audit quality (Smith et al., 2018; Sudirjo, 2020). Ironically, the empirical result reveals that half of the auditors studied admitted to having engaged in at least one dysfunctional behavior (Smith & Emerson, 2017). Investigations conducted on dysfunctional behavior practices also indicate that auditors with high pressure tend to experience job stress. Uncontrolled job stress leads auditors to perform dysfunctional behavior (Nor et al., 2017). Although a group of academics has studied antecedents of job stress and audit dysfunctional behavior (Amiruddin, 2019; Arad et al., 2020; Rustiarini, 2014; Smith et al., 2018; Smith & Emerson, 2017; Yan & Xie, 2016), there are no studies that use these two variables simultaneously. Also, the studies that explore the consequences of job stress on auditor behavior are still rare. This study develops previous findings by integrating job stress and dysfunctional behavior variables in one causal model. Thus, this study explores the antecedents of job stress and examines its impact on auditors' dysfunctional behavior.

Second, work environment factors, including task complexity and time budget pressure, potentially cause auditors job stress. However, there are two contradictory conditions for both variables. On the one hand, accounting assignments are complex and complicated, and the auditor takes a relatively long time to complete the work. Besides, the public accounting profession is under close supervision. Auditors are required to produce high-quality audit work. On the other hand, auditors have limited time resources to commit audit assignments (Agoglia et al., 2015; Herda & Martin, 2016; Smith et al., 2018; Svanberg & Öhman, 2016). The competitive audit market also requires auditors to perform audit tasks efficiently (Silaban & Harefa, 2017). In these circumstances, the auditor has difficulty balancing the demands of audit quality with the audit costs. Thus, the research on variable task complexity and time budget pressure is essential and interesting.

This study examines two work pressure factors of accounting firms, namely task complexity and time budget pressure, as antecedents of job stress and their impact on auditor behavior. The findings reveal that task complexity and time pressure increase auditor's job stress. However, only time budget pressure has a direct effect on dysfunctional behavior, while task complexity does not have a direct effect on dysfunctional behavior. Also, the results confirm that job stress mediates task complexity and dysfunctional behavior. Conversely, job stress cannot be a mediating variable between time budget pressure and dysfunctional behavior.

This study makes theoretical and practical contributions. Theoretically, the findings confirming the Inverted U Theory that task complexity and time pressure motivate auditors to improve performance. However, if the condition is uncontrollable, an auditor will likely experience job stress and engage in dysfunctional behavior. Also, this research contributes to reducing the research gap, particularly regarding the impact of job stress on auditor behavior. Practically, this research provides insight into accounting firms' management to effectively assist auditors in managing audit work. The complexity of audit assignments and short audit time will lead auditors to commit dysfunctional behavior. This behavior reduces the audit quality and causes the auditors to get administrative sanctions.

The scholarly using Inverted U theory to study individual's behavior in pressure conditions. Pressure will stimulate the individual's body to carry out a reaction (Robbins & Judge, 2016). In this study, the term pressure refers to job stress. Inverted U theory explains that work pressure felt by individuals does not necessarily produce the same reaction. Individuals with low pressure will react to increase their ability. Indeed, job stress is deliberately created to challenge and improve auditors' abilities (Amiruddin, 2019) Umar, 2017. An individual's performance is considered will increase when they have a low (moderate) level of job stress. Nevertheless, on a certain level, the increasing job stress actually reduces the individual ability and encourages dysfunctional behavior.

Several studies have revealed that job stress has a curved relationship with auditors' job performance and audit quality (Amalia et al., 2019; Amiruddin, 2019; Lopez & Peters, 2012; Smith et al., 2018; Smith & Emerson, 2017). This empirical evidence confirms that job stress determines auditor behavior. The curved curve also proves that auditors' inability to manage stress levels has adverse effects, such as decreased performance or dysfunctional audit behavior. Other studies have found negative effect between stressors and job performance (Williams et al., 2010).

Regarding auditors' dysfunctional behavior context, auditors that experience job stress will tend to engage in unprofessional behavior, such as reducing audit quality practices (Amiruddin, 2019; Smith et al., 2018). The auditor will consider the limited time budget as a pressure to finish their audit task. At a certain level, auditors with high pressure will experience the pressure as job motivation. However, at a level that exceeds a specific time limit, the pressure creates job stress (Rustiarini, 2014) that reduces the audit quality and triggers dysfunctional behavior (Lopez & Peters, 2012; Paino et al., 2010; Svanström, 2016).

Task complexity is an individual's belief of a task determined by the individual's capabilities and abilities (Umar et al., 2017). There are three explanations for the importance of considering the task complexity in the auditing concept (Bonner, 1994). First, the task complexity has a substantial impact on auditor performance. Second, adequate knowledge of the complexities will assist in making audit decisions. Third, understanding the task's complexity will help the management of a public accounting firm allocate its professional skills to various audit tasks. Task characteristics determine the success of a person's performance and behavior (Liu & Li, 2012).

In the auditing context, the complex characteristics of audit tasks and the strict audit standards make auditors vulnerable to stress. Stress occurs when auditors mismatch an individual's capability and work environment (Kurniawati & Rintasari, 2018), or auditors cannot adapting to a tight work environment (Dahniar & Arfah, 2019). The task complexity also takes up a lot of the auditor's time to make decisions (Rustiarini, 2014). During the busy season, task complexity will increase the auditor's workload. As a

result, task complexity affects the task force's mentality and creates job stress (Liu & Li, 2012). The previous studies reveal that task complexity increases job stress (Phillips-Wren & Adya, 2020). Thus, the first hypothesis is formulated:

H1: Task complexity has a positive effect on auditor job stress.

Time budget pressure is a common condition in audit assignments. Time pressure is a stress trigger factor examined in various empirical studies (Phillips-Wren & Adya, 2020). Based on an audit perspective, time allocation is significant in determining the audit cost (Pierce & Sweeney, 2004). An accounting firm needs to estimate the fieldwork time before they accept an audit assignment. The longer the audit time, the higher the client's cost to pay for the audit engagement. Therefore, time pressure is a motivation for auditors to work in a disciplined and efficient manner. The audit assignments have a tight and rigid time budget (Yuen et al., 2013), particularly in busy periods. In this time, auditors are required to complete assignments efficiently (DeZoort & Lord, 1997; Pierce & Sweeney, 2004). Nevertheless, not all auditors can time manage well. Moreover, a time budget is used to measure an auditor's performance (Svanström, 2016). As a result, this condition has negative consequences that manifest in auditor's job stress. Auditors feel excessive anxiety, as well as increased mental tension. Job stress causes emotional disturbances, such as being aggressive, irritable, and challenging working together in teams (Phillips-Wren & Adya, 2020). Previous empirical findings indicate that high time pressure increases work stress (Amiruddin, 2019). Thus, a second hypothesis is formulated:

H2: Time budget pressure has a positive effect on auditor job stress.

The task is a person's activity in his personal or work life. The task execution determines individual behavior. In general, there is an assumption that human behavior is determined by task characteristics and an individual's environment (Liu & Li, 2012). This study examines one of task characteristics, namely task complexity. A complex task is assumed to be a task consisting of various elements of interrelated tasks (Ham et al., 2012). The majority of previous results conclude that task complexity has a negative effect on decision-making process (Mala & Chand, 2015). In the auditing context, task complexity decreases auditors' ability in audit engagements. This condition is due to two factors. First, the amount of irrelevant information is quite large. Thus, the information cannot be used to predict future events. Second, the a high level of ambiguity due to various client expectations regarding audit activities results. Auditors' inability to complete audit tasks will reduce auditors' performance (Adnyana & Mimba, 2019; Phillips-Wren & Adya, 2020; Rustiarini, 2013). Besides, the task complexity triggers the auditors to perform deviant behavior to fail to produce high-quality audit work (Yuen et al., 2013). The previous finding proves that the higher the task complexity, the higher the auditors' opportunity to perform dysfunctional behavior (Dewi & Wirasedana, 2015; Umar et al., 2017). Thus, the third hypothesis is formulated:

H3: Task complexity has a positive effect on dysfunctional auditor behavior.

Time budget pressure is limited resources in audit activity (DeZoort & Lord, 1997). Generally, each individual has the self-efficacy to do work according to his ability. This belief gives hope that the tasks will follow the criteria and target time set. Auditors' success in meeting time budget pressures indicates auditors' ability to manage assignment time well (Svanberg & Öhman, 2016; Umar et al., 2017). However, auditors have difficulty managing the timing of the audit activity. A tight audit time budget forces auditors to commit to the audit process efficiently even though the client has a high risk of misstatement (Rustiarini & Novitasari, 2014; Umar et al., 2017). This condition triggers auditors to perform dysfunctional behavior, such as premature sign-off, under-reporting time, and replacement

(altering) of audit procedure (Nor et al., 2017; Rustiarini, 2014; Svanström, 2016). Time limitations make auditors mistakenly process the available data, thereby reducing audit quality (Amiruddin, 2019; Phillips-Wren & Adya, 2020). Thus, the fourth hypothesis is formulated:

H4: Time budget pressure has a positive effect on dysfunctional auditor behavior.

Stress is the individual feeling or condition when they perceive that existing demands exceed their abilities (Phillips-Wren, 2020). Meanwhile, job stress is an individual's psychological when they faced conditions, including discomfort, uncertainty, or something considered a threat at work (Chen et al., 2006). Excessive job stress forces individuals to take selfish actions. Individuals will prioritize work survival over morality (Kroll & Vogel, 2021). As a result, individuals tends to commit deviant actions or performance detrimental to the organization (Amiruddin, 2019; Phillips-Wren & Adya, 2020). From the auditing perspective, auditor profession is prone to experience job stress. Job stress increases when auditors are asked to collect sufficient audit evidence and complete the audit program promptly. Auditors that cannot control job stress will react according to the stimulus of their work environment (Phillips-Wren & Adya, 2020). The higher of demands, the higher of auditor's tendency to engage in harmful behavior (Adeoti et al., 2020). As a result, job stress contributes to reducing audit quality, even the involvement of auditors in dysfunctional behavior (Amiruddin, 2019; Rustiarini, 2014; Smith & Emerson, 2017). It can conclude that dysfunctional behavior is a negative consequence of an auditor's job stress. Previous findings prove that job pressure increases individual involvement in deviant behavior (Adeoti et al., 2020; Rustiarini, 2014). Thus, the fifth hypothesis is formulated:

H5: Job stress has a positive effect on dysfunctional auditor behavior.

In audit fieldwork, auditors receive high audit engagement pressure, such as complex audit tasks. Audit assignments also have high task complexity and variability (Tjan et al., 2019). In addition, audit regulators require auditors to commit high-quality audits. The audit task characteristics make auditors vulnerable to job stress. Job stress will increase when the assigned job responsibilities exceed the auditor's capabilities. The high level of conflict between roles and audit work causes auditors to experience job stress (Arad et al., 2020). Job stress becomes increasingly uncontrollable if the auditors have many tasks but do not have sufficient time to work on all of these assignments. As a result, auditors who experience job stress feel anxious if they cannot complete their assigned work. One alternative to meet job demands is dysfunctional behavior such as premature sign-off, under-reporting time, and replacement (altering) of the audit procedure (Rustiarini, 2014; Svanström, 2016)(Svanström, 2016). Thus, the sixth hypothesis is formulated:

H6: Auditor job stress mediates the relationship between task complexity and dysfunctional behavior.

Time budget pressure is an essential factor in determining audit fees and measuring the effectiveness of auditor performance. However, auditors can experience job stress if the budgeted time is not following the amount and urgency of audit work (Sari et al., 2019; Svanström, 2016). The shorter the time allocated for the audit task, the greater the auditor's pressure. Auditors tend to choose to meet the set time budget rather than professionally audit work under tight time budget conditions (Umar, 2017). Therefore, time budget pressure affects auditors' attitudes, intentions, and behavior (Nor et al., 2017). It can conclude that time pressure causes job stress, and auditors tend to commit dysfunctional actions to meet the budgeted time target (Umar et al., 2017). Previous research proves that job stress caused by tight time budgets allows auditors to be involved in unethical behavior (Belle & Cantarelli, 2017; Kroll & Vogel,

2021; Umar et al., 2017). Thus, the seventh hypothesis is formulated:

H7: Auditor job stress mediates the relationship between time budget pressure and dysfunctional behavior.

The relationship between task complexity, time budget pressure, job stress, and dysfunctional behavior is shown in Figure 2.

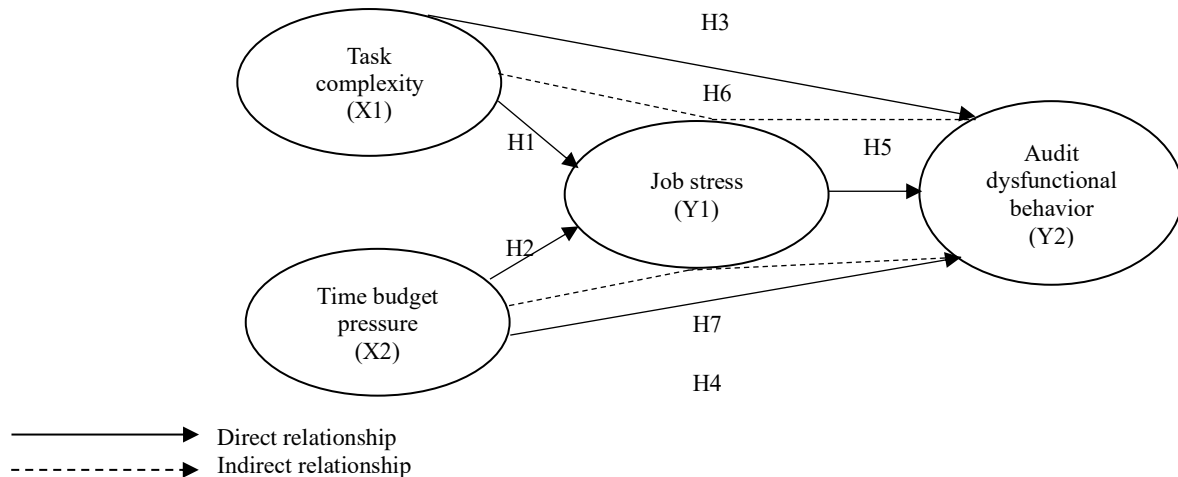


Figure 2. Model Research Framework

2. Research Design and Method

This research uses quantitative research methods. The research data collection technique used a survey, namely distributes questionnaires to auditors on 15 accounting firms in Bali. This study only uses senior and junior auditors as respondents for two reasons. First, based on the accounting firm's hierarchical structure, senior and junior auditors occupy middle and lower positions. This position causes these two auditors to face more work pressure than other positions (Otley & Pierce, 1996). Higher positions such as managers and partners can provide complex audit work within tight budgets (Nor et al., 2017). Second, senior and junior auditors play a significant role in fieldwork. Fieldwork activities have a high level of task complexity because they become the basis for providing audit opinions (Willett & Page, 1996). The research questionnaire was distributed to 95 auditors, but only 87 questionnaires were returned. Therefore, the questionnaire response rate was 91.57%. Of the 87 respondents, most respondents were female (55.25%) and 21-30 years old (77.01%). Based on the educational background, most respondents are undergraduate (83.91%) with an average work experience of 1 to 5 years (74.71%).

This study uses five variables: task complexity, time budget pressure, job stress, and dysfunctional behavior. Task complexity is an individual's belief of a task, determined by the limitations of the individual's capabilities and abilities (Jamilah et al., 2007). The task complexity variable consists of five questions adapted from previous studies (Jamilah et al., 2007; Rustiarini, 2013), containing indicators such as 1) unclear task, 2) varied task, 3) special task, 4) confusing task, and 5) not knowing how to do a task. The second independent variable is time budget pressure, which limits resources (time) in carrying out audit assignments (DeZoort & Lord, 1997). The budget pressure variable is measured using five indicators adapted from previous research (Amiruddin, 2019). The five indicators describe time pressure conditions, such as 1) have limited time, 2) target reach time, 3) request shift time, 4) need additional time, and 5) not report actual time. Job stress is a feeling or an individual's psychological condition when faced with discomfort, uncertainty, or something considered a threat at work (Chen et al., 2006). The questionnaire

for job stress variables consists of five indicators adopted from Amir's research (2018). The five indicators describe a person's psychological conditions, such as 1) inability, 2) depression, 3) difficulty, 4) inability, and 5) great pressure. Dysfunctional behavior is the auditor's reaction to the environment (Donnelly et al., 2003) that can be actualized in three forms of behavior, including 1) premature sign-off, 2) under-reporting time, and 3) altering or audit replacement procedure (Donnelly et al., 2003). All the questionnaires were measured using five Likert scales.

This study uses PLS-SEM to test the formulated hypotheses. This method is considered appropriate because this research is exploratory or extends existing theories. Also, this study uses a relatively small sample size, and it is more appropriate to use PLS-SEM (Sholihin & Ratmono, 2013).

3. Results and Discussion

Statistical Result

This study uses PLS-SEM, the outer and inner model test, to analyze research data. In the first stage, the researcher conducted a validity test using the convergent validity test and discriminant validity. Furthermore, testing the model reliability using the composite reliability and Cronbach Alpha test. All test results are presented in Table 1.

Tabel 1. Construct Reliability and Validity

Variables	Outer Loading	AVE	Cronbach's Alpha	Composite Reliability
Task complexity	0.879-0.960	0.945	0.955	0.965
Time budget pressure	0.822-0.954	0.781	0.945	0.955
Job stress	0.778-0.902	0.722	0.903	0.928
Audit dysfunctional behavior	0.799-0.937	0.722	0.965	0.969

Source: researcher calculation

The data analysis results in Table 1 show that all research indicators' outer loading value is more significant than 0.70, and the convergent validity value is greater than 0.50. This figure indicates that all indicators are said to be valid in measuring the research construct. The reliability test results present the Cronbach Alpha and Composite Reliability values greater than 0.70. Thus the data is reliable. In the second stage, the researcher conducted an inner model test to evaluate the overall research model. The coefficient of determination (R²) for the job stress construct was 0.084, while the auditor's dysfunctional behavior construct was 0.274. The estimated output results for hypothesis testing are presented in Table 2.

Table 2: Hypothesis Test Results

Variables	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	p-Value	Remark
TC → JS	0.318	0.333	0.129	2.477	0.014	H1 Accepted
TBP → JS	0.226	0.240	0.115	1.965	0.050	H2 Accepted
TC → ADB	0.098	0.087	0.143	0.687	0.492	H3 Rejected
TBP → ADB	0.466	0.482	0.079	5.889	0.000	H4 Accepted
JS → ADB	0.314	0.334	0.084	3.755	0.000	H5 Accepted
TC → JS → ADB	0.100	0.110	0.051	1.972	0.049	H6 Accepted
TBP → JS → ADB	0.071	0.080	0.045	1.588	0.113	H7 Rejected

Source: researcher calculation

Note:

TC : Task Complexity

TBP : Time Budget Pressure

JS : Job Stress

ADB : Auditor Dysfunctional Behavior

Table 2 describes the testing hypotheses result. The testing results of hypothesis 1 have a t-statistic value and a p-value of 2.477 and 0.014. This value means the results accept hypothesis 1. The statistical test results for hypothesis 2 show t-statistic value = 1,965 and p-value = 0.050. These results indicate that hypothesis 2 is accepted. Contrary to two previous results, hypothesis test 3 shows the t-statistic value is 0.687, and the p-value is 0.492. Thus, this study rejects hypothesis 3. A statistical test for hypothesis 4 reveals a t-statistic value of 5,889 and a p-value of 0,000. Therefore, hypothesis 4 is accepted. Also, the resulting test of hypothesis 5 presents the t-statistic value, and a p-value is 3.755 and 0.000. It can conclude that hypothesis 5 is accepted. Table 2 also presented the results mediation test. The statistical testing for hypothesis 6 showing the t-statistical value is 1.972, and the p-value is 0.049. Thus, this finding support hypothesis 6. Finally, the statistical result for hypothesis 7 showed a t-statistic value of 1.588 with a p-value of 0.113. This figure indicates that job stress cannot mediate between time budget pressure and dysfunctional behavior. Based on the results, hypothesis 7 is rejected.

Discussion

The first hypothesis result states that task complexity positively affects job stress. These results accept hypothesis 1. This condition caused of the auditing work has many complex task characteristics, including unclear task, varied task, special task, confusing task, and not knowing how to do a task. The auditing task also has strict standards (regulations). Stress will occur when auditors mismatch an individual's capability and work environment (Kurniawati & Rintasari, 2018) or unable to adapt to a tight work environment (Dahniar & Arfah, 2019). Moreover, auditors will experience an increase in workload during the busy season. Auditors that have a high workload, even beyond their abilities, will trigger high work stress. Therefore, these results imply that each auditor must have high competence and knowledge to complete complex audit work. This study supports previous findings that task complexity affects task takers' mentality to ultimately affect their performance and job stress (Adnyana & Mimba, 2019; Liu & Li, 2012; Phillips-Wren & Adya, 2020).

The second hypothesis proves that time budget pressure has a positive effect on job stress. These findings support hypothesis 2. The results indicate that time pressure is one of the stress triggers for audit assignments (Phillips-Wren & Adya, 2020). This condition is because the audit activity has a tight time budget (Yuen et al., 2013). The time budget is a motivation for auditors to work in a disciplined and efficient manner. However, auditors are often have high time pressure, such as have limited time, target reach time, request shift time. These indicators force auditors to request additional time, even not report actual time (Amiruddin, 2019), particularly in a busy season. At this time, auditors are under higher pressure to complete their work efficiently (DeZoort & Lord, 1997; Pierce & Sweeney, 2004). As a result, auditors feel excessively anxious, as well as increased tension of the mind. Work stress also creates emotional disturbances, such as being aggressive, irritable, and finding it challenging to work together in teams (Phillips-Wren & Adya, 2020). This finding supports previous research that demands that auditors use the time budget efficiently have consequences that manifested in the emergence of auditor job stress (Amiruddin, 2019).

Hypothesis 3 states that task complexity has a positive effect on dysfunctional behavior. Contrary to the formulated hypothesis, the statistical results failed to prove the relationship between both variables. Therefore, hypothesis 3 is rejected. Theoretically, tasks are part of a person's activity. There is an assumption that human behavior is determined by the characteristics of the task and the individual's environment (Liu & Li, 2012). However, this finding indicates that task complexity does not create dysfunctional behavior. Based on the Inverted U theory, task complexity will trigger negative behavior if the auditor cannot manage stress. The auditor's ability to handle work affects auditors' perceptions of task complexity (Goodwin & Wu, 2016; Suhardianto & Leung, 2020; Yan & Xie, 2016). In this study, auditors may perceive task complexity as an opportunity to increase their knowledge and experience. Auditors will consider complex work as motivation to improve audit competence (Umar et al., 2017). As a result, auditors with high idealism and ethical standards tend to refuse to engage in dysfunctional behavior despite

facing complex audit assignments (Yuen et al., 2013). It concluded that task complexity does not lead to dysfunctional behavior in auditors. Thus, these findings do not support previous evidence that high task complexity will increase dysfunctional behavior (Dewi & Wirasedana, 2015; Umar et al., 2017).

The fourth hypothesis result found that time budget pressure positively affects dysfunctional audit behavior. Thus, this result support hypothesis 4. The results indicate that the time budget is one of the auditors' challenges in the audit process. Auditors often have difficulty managing the timing of the audit. A tight audit time budget forces auditors to efficiently the audit process even though the client has a high risk of misstatement (Rustiarini & Novitasari, 2014; Umar et al., 2017). Time budget pressure is getting higher when accounting firms have tight competition. At this time, auditors are required to commits audits promptly (Adnyana & Mimba, 2019). This condition encourages the auditor not to fully perform the specified audit procedures, such as not committing the specified audit procedures, not reporting actual audit time, or engaging in manipulating the time records (Nor et al., 2017; Svanberg & Öhman, 2016). As a result, auditors commit dysfunctional audit behaviors, such as premature sign-offs, under-reporting time, and replacement (altering) audit procedures (Donnelly et al., 2003; Rustiarini, 2014). This finding supports previous empirical evidence that time budget pressure positively affects auditors' dysfunctional behavior, likely reducing audit quality (Amiruddin, 2019; Phillips-Wren & Adya, 2020).

Based on a statistical result, this study proves that job stress positively affects dysfunctional behavior. It concluded that hypothesis 5 is accepted. Job stress is a feeling or an individual's psychological work condition, including discomfort, uncertainty, or something considered a threat at work (Chen et al., 2006). Individuals will prioritize work survival over morality (Kroll & Vogel, 2021). In the audit process, auditors with a high workload will experience job stress. Auditors will react according to the stimulus of the work environment. The higher the job pressure, the higher the auditor's tendency to engage in negative behavior (Adeoti et al., 2020; Phillips-Wren & Adya, 2020). As a result, job stress contributes to reducing audit quality and even triggers the auditor's involvement in dysfunctional behavior (Amiruddin, 2019; Rustiarini, 2014; Smith & Emerson, 2017). The various forms of dysfunctional behavior, namely premature sign-off, under-reporting time and altering (replacing) audit procedures (Donnelly et al., 2003). The results support previous findings that job stress positively affects dysfunctional behavior (Adeoti et al., 2020; Rustiarini, 2014).

The statistical mediation testing in Table 2 shows that job stress mediates task complexity and audit dysfunctional behavior relationship. This result support hypothesis 6. In this relationship, job stress acts as a complete mediation variable. Audit assignments have high task complexity and variability (Tjan et al., 2019). Besides, audit regulators require auditors to have high-quality audits. The audit work characteristics make auditors vulnerable to job stress. Job stress will increase when the assigned job responsibilities exceed the auditor's capabilities. The high level of conflict between roles and audit work causes auditors to experience job stress (Arad et al., 2020). Ironically, uncontrolled job stress provokes auditors to take dysfunctional actions that potentially reduce audit quality (Amiruddin, 2019; Smith & Emerson, 2017). Auditor dysfunctional behavior is the most severe consequence of auditors' job stress. Therefore, job stress becomes a full mediator between task complexity and dysfunctional behavior relationship.

The seventh hypothesis states that auditor job stress mediates time budget pressure and dysfunctional behavior relationship. The results do not support hypothesis 7. These findings indicate that job stress cannot mediate time budget pressure and dysfunctional behavior relationship. Thus, hypothesis 7 is rejected. Time budget pressure is a challenge to balance budgeted time with the actual time to complete fieldwork audits. Auditors experience job stress if the budgeted time does not follow the amount and urgency of work (Sari et al., 2019; Svanström, 2016), leading to dysfunctional behavior (Amiruddin, 2019; Svanberg & Öhman, 2016). However, this study is unable to prove these empirical findings. This result caused by time budget pressure is typical in any accounting firm, particularly in a busy season. In this case, the auditors manage the audit work properly, and auditors could control their emotional conditions, and

their job stress does not lead to unethical or dysfunctional behavior. Time constraints also motivate auditors to manage audit time properly and efficiently. Also, the allocation of time needed to conduct an audit will impact the audit's cost. Therefore, auditors are required good task organizing and allocate audit time appropriately.

4. Conclusions

This study investigates intra-organizational factors that create work stress and encourage auditors to perform dysfunctional behavior. Two variables considered to be antecedents of job stress and dysfunctional behavior are task complexity and time budget pressure. The findings reveal that work complexity and time pressure increasing job stress. However, only time budget pressure directly affects dysfunctional behavior, while task complexity has no direct effect on dysfunctional behavior. The findings also confirm that job stress mediates task complexity and dysfunctional behavior. Conversely, it cannot be a mediating variable between time budget pressure and dysfunctional behavior. These results have theoretical and practical implications. Theoretically, the results confirm the role of the Inverted U Theory in explaining the task complexity and time budget pressures as antecedents of job stress and its consequences for auditors' dysfunctional behavior. Also, these results imply that this theory fills the research gap, namely integrating the variables of job stress and auditors' dysfunctional behavior in one causal model. Practically, this result implies that the leadership of the accounting firm should monitor the behavior of junior and senior auditors. The auditors must have the ability and competence to plan audit work properly. Good management reduces the auditor's potentially experiencing job stress or dysfunctional behavior.

This study has several limitations. First, this survey research has not measured auditors' actual stress level (high or low stress) perceived by auditors. Future studies can use experimental methods for this study does not distinguish between high and low work stress. Future studies can use experiments to be able to distinguish the level of stress perceived by auditors. Second, the use of surveys allows respondents to have different perceptions of the statements or questions asked. This study has a coefficient of determination lower than 50%. Researchers can then identify other intra-organizational factors, such as obedience pressure, role conflict, or role ambiguity.

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