

# Auditor Dysfunctional Behavior, Impact of Auditor Competence, Time Budget Pressure and Obedience Pressure

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## ABSTRACT

*The purpose of this study is to empirically examine the impact of auditor competence, time budget pressure, and obedience pressure on auditor dysfunctional behavior. Auditor dysfunctional behavior reflects deviant actions that can reduce audit quality, such as manipulation of procedures or manipulation of reports. The population of this study were auditors working at Public Accounting Firms (KAP) in Semarang City, with data collection techniques using questionnaires and multiple linear regression analysis methods. The results of the study indicate that auditor competence and time budget pressure have a positive and significant effect on auditor dysfunctional behavior. This means that auditors who are competent but face time pressure tend to deviate from audit procedures. Meanwhile, obedience pressure shows a positive but insignificant direction, indicating that pressure from superiors or clients is not strong enough to trigger dysfunctional behavior. This finding suggests that organizations need to balance between improving competence and managing auditor work pressure in order to maintain audit quality. This study also suggests the need for ethics and time management training to minimize dysfunctional behavior in environmental audits.*

## INTRODUCTION

The development of the modern business world is now increasingly advanced. The more advanced and developed the business world, the tighter the business competition is, this condition requires a company to implement strategies to survive the competition. A company that develops and is in a region will be accompanied by the increasing development of a public accounting profession in that region. The public accounting profession provides audit services aimed at users of financial information. Companies need public accounting services to ensure that the financial statements presented are free from material misstatements (Anjelia & Ali, 2024).

Companies need external parties, such as auditors or public accountants, to ensure that financial statements present accurate information (Hasya et al., 2023). An auditor is responsible for planning and conducting an audit to obtain reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. To verify the accuracy and fairness of financial statements, an auditor must comply with established standards (Ririn, 2024). However, in practice, the implementation of audit tasks is not entirely free from the possibility of auditors engaging in unethical behavior (Limba et al., 2023).

Dysfunctional auditor behavior is one of the topics in the scope of audit effectiveness that has received continued attention from the AICPA board of commissioners. Dysfunctional audit behavior refers to actions that justify deviations in carrying out audit duties, which directly lead to a decrease in audit quality (Salsadilla et al., 2023). The current phenomenon, one of which is the case of dysfunctional auditor behavior in Indonesia, is that there are many cases that reflect dysfunctional audit behavior caused by auditors, resulting in poor quality audit financial reports. This case involves several public accountants, this violation has an impact on the Independent Audit Report (LAI) and shows the existence of audit quality reduction behavior, where audit quality is deliberately compromised, resulting in inaccurate

financial reports. Such as the case that befell PT Waskita Karya (Persero) Tbk (WSKT). In 2023, OJK found allegations of financial report manipulation at PT Waskita Karya (Persero) Tbk (WSKT). The financial reporting did not correspond to real conditions and the auditor gave a fair opinion in all material respects. In 2021 and 2022, Waskita Karya's financial statements were audited by the Public Accounting Firm (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan, which is also a member of Crowe Indonesia. As a result, the KAP's license was revoked by the OJK in 2023, so that Waskita Karya's financial statements for the 2021 and 2022 financial years that had been audited by KAP Crowe Indonesia no longer have legal force (Hutauruk, 2023).

Based on this case, the phenomenon of financial report manipulation shows that some auditors in Indonesia sometimes ignore the guidelines of Public Accountant Professional Standards (SPAP), Auditing Standards (SA), and professional codes of ethics in carrying out their duties and responsibilities. (Dewayanti et al., 2022) stated that dysfunctional auditor behavior can be influenced by internal factors, namely individual auditors and external factors, namely the external environment of individual auditors.

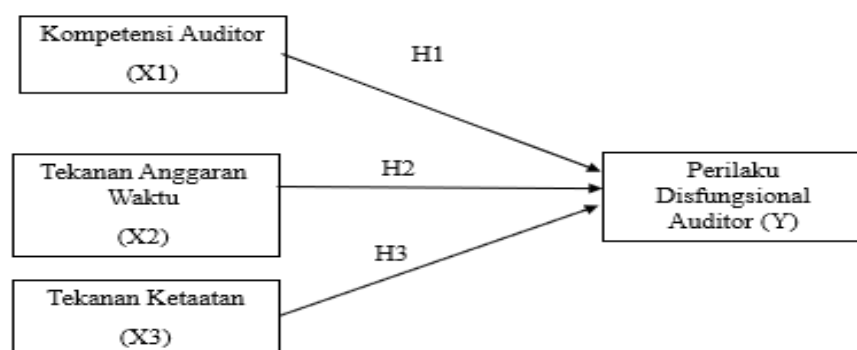
Competence is defined as the qualifications required for an auditor to be able to carry out an audit in accordance with applicable standards, which also has a significant function in maintaining the objectivity and professional integrity of the auditor (Anastasia Ni Made Natalina et al., 2022). In addition to the personal characteristics of the auditor, external situational factors during the audit process also play a role in influencing their behavior. This study will examine time budget pressure and compliance pressure as factors that can cause auditors to feel stressed when carrying out certain audit tasks. A limited audit time budget can create time pressure due to a mismatch between the time allocated and the time actually needed (Martini & Pertama, 2019).

Other pressures experienced by auditors are obedience pressure from clients or superiors, which sometimes encourage auditors to violate audit standards, thereby threatening independence or risking dismissal. Therefore, the researcher decided to examine the factors or triggers that influence auditor dysfunctional behavior through the impact of auditor competence, time pressure and obedience pressure as factors that can cause auditors to feel stressed when carrying out certain audit tasks.

Based on this background, this study aims to examine The impact of auditor competence, time budget pressure, and obedience pressure on dysfunctional auditor behavior (Public Accounting Firms in Semarang City). The researcher chose KAP in Semarang City as the object of research because not many have conducted research with similar titles in Semarang City.

#### *Conceptual Framework*

This research model serves as a conceptual framework that organizes key variables, the relationships between these variables, and the expected direction of influence.



**Figure 1. Research Model**

## RESEARCH METHOD

Population refers to a generalizable group, consisting of objects or subjects with certain qualities and characteristics determined by researchers to be analyzed and used as a basis for drawing conclusions (Sugiyono, (2017). This study covers a population consisting of all auditors working at Public Accounting Firms (KAP) located in Semarang City. The sample in this study consisted of auditors working at KAP in Semarang and had worked for 1 year. Sample selection was carried out using the purposive sampling method.

This study is an explanatory study that tests one or more independent variables against one or more dependent variables. Data in this study were collected by distributing questionnaires directly to respondents. Data were analyzed using SPSS data processing technology. With Multiple Linear Regression tools.

The definition of descriptive analysis is an analysis of data that will test research results based on samples (Sugiyono, (2017). The method in this study aims to determine the characteristics of each variable in the sample and research variables including auditor competence (X1), time budget pressure (X2), obedience pressure (X3) towards dysfunctional auditor behavior (Y).

Competence is an ability or skill possessed by an auditor that is used in the audit process (Salsadilla et al., 2023). The indicators used include personal qualities, general knowledge, special skills and work experience.

According to (Putri, 2020) Audit Time Budget Pressure is Pressure that can be understood as a communication situation where the auditor feels pressure from his workplace to complete the audit task within a time frame that is considered inadequate compared to the time allocation that should be. According to (Mandalika & Janrosl, 2023). This variable is seen from several indicators, namely Punctuality, Target fulfillment, Audit time flexibility and Burden borne.

Compliance pressure can be defined as a strong condition or coercion. In the context of auditing, compliance pressure refers to the pressure received by junior auditors from senior auditors or parties with higher authority, including clients, to comply with their orders or wishes (Kristin et al., 2023). According to (Alametal., 2021) several indicators are Professionalism, Pressure from superiors and Pressure from the audited entity.

Dysfunctional Auditor behavior is a dysfunctional auditor action referring to deliberate behavior carried out by the auditor during the audit process against the procedures that should be followed, and this action has the potential to reduce audit quality (Hadi et al., 2025). The indicators used include Atering/replacement of audit procedure, Premature sign off, Underreporting of time.

## RESULTS AND DISCUSSION

### Validity Test

**Table 1 Validity Test**

Variable	Item	Rcount	Rtable	Sig	Information
<b>Auditor Competence (X<sub>1</sub>)</b>	X <sub>1.1</sub>	0,793	0,195	0,000	<b>VALID</b>
	X <sub>1.2</sub>	0,786	0,195	0,000	<b>VALID</b>
	X <sub>1.3</sub>	0,716	0,195	0,000	<b>VALID</b>
	X <sub>1.4</sub>	0,758	0,195	0,000	<b>VALID</b>
<b>Time Budget Pressure (X<sub>2</sub>)</b>	X <sub>2.1</sub>	0,857	0,195	0,000	<b>VALID</b>
	X <sub>2.2</sub>	0,858	0,195	0,000	<b>VALID</b>
	X <sub>2.3</sub>	0,841	0,195	0,000	<b>VALID</b>
	X <sub>2.4</sub>	0,870	0,195	0,000	<b>VALID</b>
<b>Obedience Pressure (X<sub>3</sub>)</b>	X <sub>3.1</sub>	0,822	0,195	0,000	<b>VALID</b>
	X <sub>3.2</sub>	0,811	0,195	0,000	<b>VALID</b>
	X <sub>3.3</sub>	0,774	0,195	0,000	<b>VALID</b>
<b>Dysfunctional Auditor Behavior (Y)</b>	Y <sub>1.1</sub>	0,854	0,195	0,000	<b>VALID</b>
	Y <sub>1.2</sub>	0,884	0,195	0,000	<b>VALID</b>
	Y <sub>1.3</sub>	<b>0,825</b>	<b>0,195</b>	<b>0,000</b>	<b>VALID</b>

Source: Data Process, 2025

According to the table, it is explained that in each research variable, namely auditor competence (X<sub>1</sub>), time budget pressure (X<sub>2</sub>), obedience pressure (X<sub>3</sub>) and dysfunctional auditor behavior (Y) has a calculated R value greater than Rtable at a significance of 5% and N = 100, obtained Rtable of 0.195. This explains that all variables are Valid.

### Reliability test

**Table 2. Reliability test**

Variable	Cronbach's Alpha	Information
<b>Auditor Competence (X<sub>1</sub>)</b>	<b>0,761</b>	<b>Reliabel</b>
<b>Time Budget Pressure (X<sub>2</sub>)</b>	<b>0,878</b>	<b>Reliabel</b>
<b>Obedience Pressure (X<sub>3</sub>)</b>	<b>0,719</b>	<b>Reliabel</b>
<b>Dysfunctional Auditor Behavior (Y)</b>	<b>0,813</b>	<b>Reliabel</b>

Source: Data Process, 2025

The results of the reliability test above show the Cronbach's Alpha value on the auditor competency variable (X<sub>1</sub>) of 0.761, time budget pressure (X<sub>2</sub>) of 0.878, obedience pressure (X<sub>3</sub>) of 0.719, and dysfunctional auditor behavior (Y) of 0.813. All Cronbach's Alpha variable values are greater than 0.60, which indicates that all variables are said to be reliable.

### Multiple Linear Regression Analysis

**Table 3. Multiple Linear Regression Analysis**

Coefficients <sup>a</sup>					
		Unstandardized Coefficients		Standardized Coefficients	
Model		B	Std. Error	Beta	t
1	(Constant)	4.209	1.261		3.337
	Kompetensi Auditor .	.221	.088	.277	2.505
	Tekanan Anggaran Waktu	.241	.081	.340	2.978
	Tekanan Ketaatan	.049	.104	.046	.471

a. Dependent Variable: Perilaku Disfungsional Auditor

Source: Data Process, 2025

According to the regression results from the table above, a linear equation can be drawn up between auditor competence (X1), time budget pressure (X2), obedience pressure (X3) and auditor dysfunctional behavior (Y).

$$Y = (4.209) + 0.221X1 + 0.241X2 + 0.049X3 + e$$

#### Normality Test

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.61350255
Most Extreme Differences	Absolute	.077
	Positive	.049
	Negative	-.077
Test Statistic		.077
Asymp. Sig. (2-tailed)		.154 <sup>c</sup>

Source: Data Process, 2025

According to the results of the normality test using the Kolmogorov Smirnov method, namely the significant value of 0.156 is greater than 0.05, it can be concluded that the residual value is normally distributed.

#### Heteroscedasticity Test

Table 5. HTT(Heteroscedasticity Test)  
Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.204	.742		-.275	.784
	Kompetensi Auditor	-.061	.052	-.154	-1.180	.241
	Tekanan Anggaran Waktu	.065	.048	.185	1.370	.174
	Tekanan Ketaatan	.116	.061	.218	1.890	.062

a. Dependent Variable: abs\_res

Source: Data Process, 2025

The results of the heteroscedasticity test table explain that the sig. value between independent variables, namely auditor competence variables (X1), time budget pressure (X2), and obedience pressure (X3) to the absolute value of the residual is significantly greater (>) 0.05. Auditor competence is 0.241, time budget pressure is 0.241, and obedience pressure is 0.062. So the results above can be said that the variables of auditor competence, time budget pressure and obedience pressure do not experience heteroscedasticity in the regression model.

### Multicollinearity Test

**Table 6. Multicollinearity Test**

		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-.204	.742		-.275	.784		
	Kompetensi Auditor .	-.061	.052	-.154	-1.180	.241	.560	1.785
	Tekanan Anggaran Waktu	.065	.048	.185	1.370	.174	.527	1.899
	Tekanan Ketaatan	.116	.061	.218	1.890	.062	.724	1.381

a. Dependent Variable: abs\_res

Source: Data Process, 2025

The results of the multicollinearity test explain that the regression model of the influence of auditor competence (X1), time budget pressure (X2) and obedience pressure (X3) on auditor dysfunctional behavior (Y) has a tolerance of  $>0.10$  and  $VIF < 10$ , so it can be seen that there is no multicollinearity, which means the data is stated to be good.

### Coefficient of Determination

**Table 7. Coefficient of Determination**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.585 <sup>a</sup>	.343	.322	1.639

According to the results of the determination coefficient test, it can be stated that the Adjusted R Square value is 0.322 or 32.2%. This shows that the three independent variables, namely auditor competence, time budget pressure and obedience pressure on the auditor's dysfunctional behavior variable as the dependent variable are 32.2%.

### F Test (Simultaneous Test)

**Table.8 F Test**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	134.374	3	44.791	16.684	.000 <sup>b</sup>
	Residual	257.736	96	2.685		
	Total	392.110	99			

Source: Data Process, 2025

According to the data above, the significance value of the F test is 0.000, which means  $<0.05$ . It is concluded that there is a simultaneous influence of auditor competence, time budget pressure and obedience pressure on the auditor's dysfunctional behavior variable. Therefore, the regression model is

feasible and correct. Uji Parsial (Uji t).

#### *Partial Test (t-Test)*

**Table 9. Partial Test**

<b>Coefficients<sup>a</sup></b>						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	4.209	1.261		3.337	.001
	Kompetensi Auditor	.221	.088	.277	2.505	.014
	Tekanan Anggaran Waktu	.241	.081	.340	2.978	.004
	Tekanan Ketaatan	.049	.104	.046	.471	.639

a. Dependent Variable: Perilaku Disfungsional Auditor

*Source: Data Process, 2025*

Based on the table above, the results of the regression test for each variable can be seen. The research findings show the following results:

1. The results of the auditor competency t-test show a t-value of 2.505 with a significance level of  $0.014 < 0.05$ . Therefore, partially hypothesis 1 which states that auditor competency has a positive influence on auditor dysfunctional behavior is Accepted.
2. The results of the time budget pressure t-test show a t-value of 2.978 with a significance level of  $0.004 < 0.05$ . Therefore, partially hypothesis 2 which explains that time budget pressure has a positive influence on auditor dysfunctional behavior is accepted.
3. The results of the t-test of obedience pressure show a t-value of 0.471 with a significance level of  $0.639 > 0.05$ . Therefore, partially hypothesis 3 which explains that obedience pressure has a positive influence on auditor dysfunctional behavior is rejected.

## **DISCUSSION**

The results of this study indicate that there is a significant influence of auditor competence and time budget pressure on auditor dysfunctional behavior, while obedience pressure has no significant effect. This finding provides an understanding that auditor dysfunctional behavior is not only influenced by external factors, but also by the auditor's personal abilities and decisions in dealing with work pressure.

### *The influence of auditor competence on auditor dysfunctional behavior*

According to statistical results, auditor competence is a variable that has a positive influence on dysfunctional auditor behavior in auditors at Public Accounting Firms (KAP) in Semarang City. Dysfunctional auditor behavior is an action taken by an auditor in an attempt to manipulate elements of the control system for personal gain. In the context of auditing, dysfunctional auditor behavior refers to auditor actions during the audit process that are not in line with the predetermined audit program or violate applicable standards (Kunna et al., 2022).

The higher the auditor's personal competence, the greater the tendency for dysfunctional behavior when faced with pressure. High competence provides technical skills and confidence that encourage auditors to be more efficient in dozens of cases - this ability can be compared to passing formal procedure steps. Then when time pressure or regulatory compliance increases, competent auditors are able to find loopholes to carry out dysfunctional practices while remaining safe. The combination of competence

and situational pressure triggers dysfunctional behavior, namely manipulation or skipping of audit procedures.

This is in accordance with research by Pura, (2021) and Sidauruk, (2023) which shows that auditor competence has a negative and significant effect on auditor dysfunctional behavior. The study shows that competent auditors can still engage in dysfunctional behavior when faced with conditions of organizational pressure and unhealthy incentives.

#### *The Effect of Time Budget Pressure on Auditor Dysfunctional Behavior*

According to statistical results, time budget pressure has a positive effect on dysfunctional auditor behavior in auditors at Public Accounting Firms (KAP) in Semarang City. Time pressure is defined as time budget pressure in audits that appears as an obstacle due to limited allocation of time resources to complete all planned audit tasks. Time pressure in audits can trigger stress due to an imbalance between the workload that must be completed and the time available, which ultimately has the potential to reduce the quality of audit results.

This is supported by research conducted by Prastika & Widodo, (2020), Dewayanti et al., (2022) and Dewi et al., (2021) showing that time budget pressure has a positive and significant effect on auditor dysfunctional behavior. The increase in time pressure experienced by auditors proportionally increases their tendency to exhibit behavior that deviates from established ethical and professional standards.

#### *The Influence of Obedience Pressure on Auditor Dysfunctional Behavior*

According to the statistical results, obedience pressure has a positive direction but does not significantly affect auditor dysfunctional behavior in auditors at Public Accounting Firms (KAP) in Semarang City. This means that even though there is a positive trend, the pressure to comply may not be strong enough to completely prevent deviant actions. There are several factors that may explain this phenomenon. For example, individual factors such as personal morality, risk perception, or even pressure from superiors or clients may be more dominant in influencing auditor decisions. In addition, the definition of dysfunctional itself can vary, and there may be nuances of behavior that are not directly prohibited but still detrimental to audit quality. Therefore, although important, obedience pressure is only one of many elements that make up.

This is in line with research (Dana et al., 2022) which shows that obedience pressure has no effect on auditor dysfunctional behavior, indicating that although auditors are faced with the urge to obey others, this urge does not directly or substantially increase their likelihood of engaging in behavior that deviates from professional standards.

## **CONCLUSION**

This research is scientifically conducted to analyze the influence of auditor competence, time budget pressure and obedience pressure on dysfunctional auditor behavior in auditors at Public Accounting Firms (KAP) in Semarang City. This study involved 100 auditors in Semarang City. From the explanation above, it can be concluded that the results that influence auditor competence, time budget pressure and obedience pressure on dysfunctional auditor behavior.

Auditor competence has a positive and significant influence on dysfunctional auditor behavior in auditors at Public Accounting Firms (KAP) in Semarang City. High competence that is not balanced with strong ethics can open loopholes for manipulation for personal gain, especially if they believe they can cover their tracks with the expertise they have.

Time budget pressure has a positive and significant effect on auditor dysfunctional behavior in auditors at Public Accounting Firms (KAP) in Semarang City. Although often assumed to have a negative impact, this pressure can show a positive direction in certain contexts, encouraging auditors to



work more efficiently and focus. However, if the pressure exceeds reasonable limits, it will trigger dysfunctional behavior. Auditors may be forced to ignore critical audit procedures, reduce the scope of testing, or even make assumptions without sufficient basis in order to meet deadlines. As a result, audit quality can decline drastically, increasing the risk of material errors and compromising the integrity of the financial statements.

Compliance pressure has a positive direction but does not significantly influence dysfunctional auditor behavior in auditors at Public Accounting Firms (KAP) in Semarang City. This indicates that although auditors are encouraged to comply, other factors such as personal ethics, professional integrity, or even individual psychological conditions may have a more dominant role in determining whether they will engage in unethical or deviant actions. In other words, compliance alone is not enough to be a solid defense against all forms of deviation.

This study suggests that auditors should have and improve their in-depth understanding of the Financial Accounting Standards Statement (PSAK), Public Accountant Professional Standards (SPAP), and other related regulations. Further research can explore how continuous training in effective time management, strengthening professional ethics, and implementing sophisticated audit technology can reduce the tendency of dysfunctional behavior. For further research, other variables that can affect auditor dysfunctional behavior can be added, such as organizational commitment, desire to leave, and leadership style.

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