


The Effect of Task Complexity, Time Budget Pressure and Machiavellian Traits on Auditor Dysfunctional Behavior With Work Stress Management as A Moderating Variable

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Article Info	ABSTRACT
<p>Article history:</p> <p>Received, 30-05-2025 Revised, 17-06-2025 Accepted, 29-06-2025</p> <hr/> <p>Keywords:</p> <p>Task Complexity, Time Budget Pressure, Machiavellian Nature, Auditor Dysfunctional Behavior, Stress Management</p>	<p>This study aims to analyse the influence of task complexity, time budget pressure, and Machiavellian traits on dysfunctional auditor behaviour. This research incorporates job stress management as a moderating factor. A quantitative method was employed, using surveys distributed to auditors operating in public accounting firms within the South Jakarta region. The data were analyzed using the Structural Equation Modeling (SEM) technique with a Partial Least Squares (PLS) approach. The study's findings demonstrate that task complexity, pressure from limited time budgets, and Machiavellian personality traits significantly and positively influence dysfunctional behavior among auditors. However, work stress management was not found to significantly moderate the relationship between task complexity, time budget pressure, or Machiavellian traits and auditors' dysfunctional behaviour. These findings indicate that the influence of the three main factors on dysfunctional behaviour is not affected by the level of auditors' work stress management ability. This study is expected to serve as a basis for evaluation by organisations and auditors in understanding the causes of dysfunctional behaviour and the importance of systematically managing workloads.</p> <p><i>This is an open access article under the CC BY-SA license.</i></p>
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Introduction

The auditor profession has a big responsibility in providing an independent opinion on financial reports that are used by various parties for decision making. In its implementation, auditors are required to work professionally and independently in accordance with auditing standards and professional ethics [1]. However, the reality in the field shows that not all auditors carry out this role ideally. According to [1] auditors are suspected of engaging in dysfunctional behaviour when performing audit tasks, such as cutting corners or taking actions that should not be taken by an auditor. Examples include premature sign-off, replacing audit procedures that are considered less important, not conducting a thorough review of client documents, and not accurately recording work time (under-reporting of time). These actions clearly violate the code of ethics of the public accounting profession and have the potential to reduce the quality of audit results. According to [2] individual perceptions of the level of difficulty of a job that arises due to limited cognitive capacity, memory, and the ability to process information needed for decision making. A person who feels less capable or does not have full control over the situation at hand, tends to perceive the given task as very complex even though it is actually not too difficult. This perception is strongly influenced by the personal characteristics of each individual.

A case involving a Public Accountant (AP) on behalf of Nunu Nurdiyaman, Jenly Hendrawan, and the Public Accounting Firm (KAP) Kosasih, Nurdiyaman, Mulyadi Tjahjo & Rekan (KNMT). The Financial Services Authority (OJK) has imposed sanctions in the form of a Decree of Cancellation of Registered Certificate in OJK on 24 February 2023. The sanction was imposed after an examination of the AP and KAP who provided audit services for the Annual Financial Statements of PT Asuransi Adisaran Wanaartha (WAL) from 2014 to 2019. Sanctions for Cancellation of Registered Certificate in OJK were imposed on AP on behalf of Nunu Nurdiyaman and KAP KNMT because they were considered to have

committed serious violations as referred to in Article 39 letter b of POJK number 13/POJK.03/2017 concerning the Use of Public Accountant Services and Public Accountant Firms in Financial Services Activities (POJK 13 Year 2017). Meanwhile, Jenly Hendrawan is considered not to have the competence and knowledge required as a requirement to become a Public Accountant who provides services in the Financial Services Sector as referred to in Article 3 POJK 13 of 2017 because he is a party that causes violations committed by AP Nunu Nurdiyaman [3] .

This phenomenon has increasingly received public attention along with the emergence of a number of audit cases in Indonesia involving violations of the code of ethics and auditing standards by professional auditors. The incident further strengthens the urgency to conduct research again on the dysfunctional behaviour of auditors. This research is important because the increasing number of similar cases indicates that there are still weaknesses in the application of the code of ethics, supervisory system, and in fostering auditor professionalism. Violations committed by auditors not only tarnish the image of the profession, but also reduce the level of public trust in financial statements and the integrity of the financial markets as a whole. In addition, it is important to better understand the internal factors that can encourage auditors to commit unethical acts, such as time budget pressure, task complexity, and the Machiavellian nature of the auditors themselves. Equally important is the role of job stress management, which is thought to moderate or strengthen the influence of these factors on auditors' dysfunctional behaviour. Therefore, re-research is needed to enrich the literature, provide the latest empirical evidence, and become the basis for regulators, companies, and KAP in designing more effective policies in preventing similar violations in the future.

According to [4] deviant auditor behaviour related to fraud and manipulation of audit standards. Deviations in audit behaviour can be influenced by the personal characteristics of auditors and situational factors encountered during the audit process [5]. Deviations in audit behaviour in this study are deviations or deviations from the audit standards that should be carried out, which arise due to job pressures, the auditor's personal character, and weak

management of work stress. This deviation is important to study because it can reduce audit quality and have an impact on public trust in the auditor profession. Various previous studies have shown that there are several factors that can influence the tendency of auditors to perform dysfunctional behaviour, including task complexity [6], time budget pressure [7], and Machiavellian nature [8]. Task complexity reflects the level of difficulty of the work that auditors must complete under conditions that demand high accuracy. When the tasks are considered too complex or unstructured, auditors tend to use shortcuts that can reduce audit quality [9] and [10]. Time budget pressure describes the conditions under which auditors must complete an audit within a very limited timeframe, which can trigger the neglect of important procedures [1]. Meanwhile, Machiavellian trait refers to an individual's tendency to manipulate circumstances for personal gain without regard to moral or ethical norms [11].

Some studies found that task complexity and time pressure have a significant effect on dysfunctional behaviour [7], while others found no significant effect [12]. The same also occurs in the findings regarding the effect of Machiavellian traits on auditor behaviour, where [8] showed a positive effect, but [13] found the opposite result. Although the topic of dysfunctional auditor behaviour has been widely researched, the results of previous studies still show inconsistencies. This study uses Attribution Theory as a theoretical foundation. This theory was first proposed by Fritz Heider in 1958, and explains that individual behaviour is influenced by how they understand the cause of an action whether it comes from internal factors, such as personality and attitudes, or external, such as environmental pressures and work situations [14]. In this context, attribution theory helps explain why auditors may engage in dysfunctional behaviour, namely because of their response to internal or external pressures faced during the audit process. According to [15] attribution theory suggests that when we observe individual behaviour, we will inevitably guess whether the behaviour is caused by internal or external factors. In the case of audit misconduct by Nunu Nurdjaman and KAP KNMT, attribution theory can help explain the causes of auditors' dysfunctional behaviour. This theory looks at whether an action is influenced by internal factors, such as the auditor's manipulative (Machiavellian) personal traits, or external factors, such as time pressure, complex workload, and stressful work environment. For example,

auditors may deliberately deviate from procedures due to a lack of integrity (internal factors), or be forced to do so due to targets and pressure from clients (external factors). By understanding these two sides, we can see that auditors' deviant behaviour is not only caused by personal intentions, but also the working conditions that drive it.

In this context, the selection of work stress management variables as moderating variables is because work stress management plays an important role in auditor dysfunctional behaviour. work stress management is one of the external factors that influence auditor dysfunctional behaviour [16]. Job stress management is a strategy that individuals do to manage pressure and workload so that it does not have a negative impact on performance [16] and [17]. Work stress that is not managed properly can exacerbate the tendency of auditors to commit irregularities in audits [7]. With effective stress management, employees can maintain productivity and mental health in the face of job demands [18].

The novelty of this study lies in the use of job stress management as a moderating variable in the relationship between task complexity, time budget pressure, and Machiavellian traits on auditor dysfunctional behaviour. In addition, this study uses a population of external auditors who work at Public Accounting Firms (KAP) in the South Jakarta area. The selection of this area is based on IAPI Directory data which records the number of KAPs in Jakarta reaching 274, of which 40.51% or 111 KAPs are in the South Jakarta area. With a large enough proportion, this area is considered representative in describing audit practices in urban areas with dense business activities and high work pressure, making it relevant to examine the factors that influence dysfunctional auditor behaviour. Auditors are often faced with high workloads in a limited amount of time, making them vulnerable to work stress. If this stress is not managed properly, it can lead to dysfunctional behaviour [19] and [20]. With this approach, the research is expected to be able to provide a more comprehensive and applicable understanding, especially in improving the integrity and quality of audits within the Public Accounting Firm.

The purpose of this study is to explain how task complexity, time budget pressure, and Machiavellian traits affect auditor dysfunctional behaviour, and whether job stress

management can weaken or strengthen the relationship. The results of this study are expected to provide insights for the academic world and practitioners, especially auditors and management of public accounting firms, in formulating strategies to reduce the risk of dysfunctional behaviour and improve the quality of audit results.

Several previous studies, such as those conducted by [7], [10], and [12], found that task complexity has a positive influence on auditor dysfunctional behaviour. This means that the more complex the task at hand, the more likely it is that auditors will engage in deviant behaviour to complete their work. Based on these findings, the hypothesis proposed in this study is as follows:

H1: Task complexity has a positive effect on auditor dysfunctional behaviour.

An audit engagement can be said to be effective and efficient, if it has good audit planning. The estimated or estimated time allocated is called the time budget or audit time budget. Because a time budget can underlie the planning of the right time to be used in carrying out audit assignments [12]. The audit time budget is also a control system used by the Public Accounting Firm in planning and monitoring an audit engagement. The audit time budget prepared at most KAPs tends to follow the same process, namely by estimating the time required for the implementation of each stage of the audit programme at various auditor levels. Tight time budget pressure often causes auditors to leave out important parts of the audit program and consequently leads to dysfunctional behaviour in the audit. The higher the time budget pressure, the higher the tendency of an auditor to perform dysfunctional auditor behaviour [21]. Based on research conducted by [22], [23] and [1] which states that time budget pressure has a positive effect on auditor dysfunctional behaviour. Based on the results of previous researchers, researchers can formulate the following hypothesis:

H2: Time Budget Pressure has a positive effect on Auditor Dysfunctional Behaviour

According to [24], Machiavellian traits refer to characters who prioritise self-interest in negative and manipulative ways. Individuals with this trait tend to be aggressive and do not hesitate to act fraudulently to achieve their goals. They view that the ends justify the means, so ethics or morals are often overlooked. Manipulative actions, lying and exploiting others are considered legitimate strategies as long as it helps them get what they want. This

trait is generally associated with behaviour that harms others and tends to create an unhealthy environment in social or professional relationships.

Based on research conducted by [11] stated that Machiavellian traits have a positive effect on auditor dysfunctional behaviour, this is in line with research conducted by [8] which states that machivellian traits have a positive effect on auditor dysfunctional behaviour. Based on the results of previous research, researchers can formulate the following hypothesis:

H3: Machiavellian nature has a positive effect on auditor dysfunctional behaviour

Work stress management is a way to cope with work pressure so that stress does not interfere with a person's emotional and mental state. With good stress management, employees can remain productive and maintain optimal performance [17]. In the context of auditors, if they are able to manage stress due to complex tasks, their performance will remain good. Conversely, if auditors feel overwhelmed by the high level of task difficulty, this can reduce performance and trigger dysfunctional behaviour [6].

Several studies show that task complexity has a positive effect on auditor dysfunctional behaviour, where heavy and complicated workloads encourage auditors to take shortcuts to get the job done quickly [7] and [6]. However, there are also studies that find the opposite effect, where task complexity can reduce dysfunctional behaviour [25]. Due to the differences in these results, other variables are needed to explain this relationship. This study uses job stress management as a moderating variable, on the grounds that stress management can reduce the negative impact of task complexity on auditor dysfunctional behaviour. When auditors are able to manage stress well, they can still work professionally despite facing difficult tasks. Therefore, job stress management is considered to weaken the effect of task complexity on auditor dysfunctional behaviour [17].

H4: Work stress management moderates the effect of task complexity on auditor dysfunctional behaviour with a negative direction of influence.

Time budget pressure is the time pressure felt by auditors to complete audit tasks according to a predetermined time limit, even though this time is often not in accordance

with the actual level of task difficulty and workload. This pressure is also influenced by the amount of incentives provided by the client, where clients with greater incentives usually expect the audit to be completed faster [6] and [1].

If auditors can manage this time pressure well, their performance remains optimal. However, if they are unable to cope with these pressures, audit quality may decline and dysfunctional behaviour may emerge. Research shows that the higher the time pressure, the more likely auditors are to engage in dysfunctional behaviour in an effort to get the job done quickly, despite ignoring professional standards [22] and [23]. However, there are also studies that find the opposite effect, where time pressure can reduce dysfunctional behaviour [12].

Due to inconsistent research results, work stress management variables are presented as moderating variables. Job stress management is thought to reduce the negative impact of time pressure on auditor dysfunctional behaviour, helping auditors stay focused and maintain integrity despite facing time budget pressures.

H5: Work stress management moderates the effect of time budget pressure on auditor dysfunctional behaviour with a negative direction of influence.

Machiavellian traits are character traits that tend to be selfish, manipulative and disregard ethics to achieve personal goals. In the work environment, this trait often triggers dysfunctional behaviours, such as manipulation and ethical violations, which can ruin the work atmosphere [11]. Research shows that Machiavellian traits have a positive effect on auditor dysfunctional behaviour, because individuals with these traits tend to ignore professional standards for personal gain [8] and [11]. However, there are also studies that find a negative influence of Machiavellian traits on dysfunctional behaviour [13].

Due to different research results, work stress management variables are used as moderating variables. Job stress management is believed to reduce the negative impact of Machiavellian traits on auditor dysfunctional behaviour. If auditors with high Machiavellian traits are also able to manage job stress well, the risk of unethical behaviour can be minimised. Conversely, high job stress can exacerbate the tendency of dysfunctional behaviour in auditors with high Machiavellian traits.

H6: Work stress management moderates the effect of Machiavellian traits on auditor dysfunctional behaviour with a negative direction of influence.

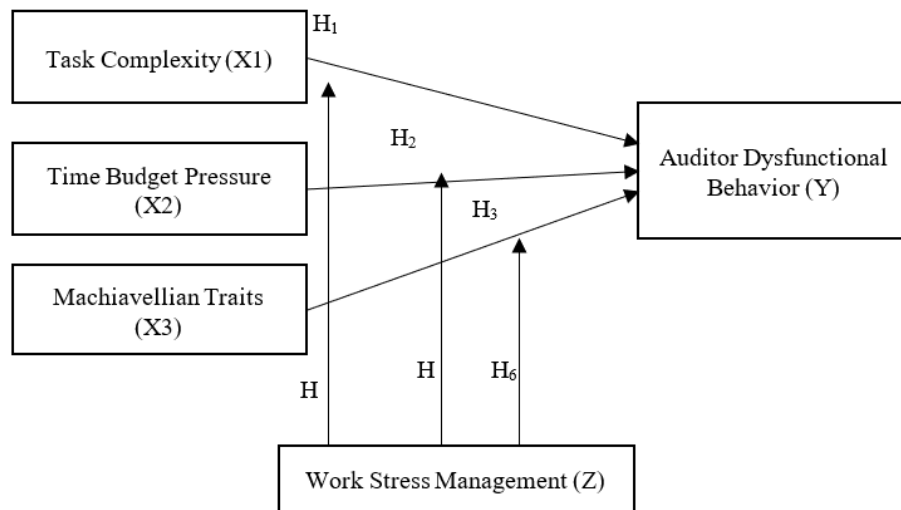


Figure 1. Thinking Framework

Method

This study uses a quantitative approach with an associative research design that aims to determine the relationship between several independent variables, namely task complexity, time budget pressure, and Machiavellian traits on the dependent variable, namely auditor dysfunctional behaviour, with job stress management as a moderating variable. The data used in this study are primary data, which are obtained directly from respondents through distributing questionnaires. This research was conducted in the South Jakarta area, with the research subjects being auditors who work at the Public Accounting Firm (KAP) listed in the directory of the Indonesian Institute of Certified Public Accountants (IAPI) in 2024. The research implementation time starts in December 2024 until the data collection process is completed.

This study uses a population of external auditors who work at Public Accounting Firms (KAP) in the South Jakarta area. The selection of the South Jakarta area as a

population was obtained based on IAPI Directory data [26], the number of KAP in Jakarta is 274, of which 40.51% are in the South Jakarta area, or 111 KAP. The sample is defined as a representation of the population that includes all the qualifications that exist in the population [27]. The sampling technique used is probability sampling with simple random sampling method, which is random sampling without considering strata in the population. Determination of the sample size is carried out using the Lemeshow formula to ensure the reliability of the estimate.

The variables in this study were measured using an ordinal scale with four levels of answers (4-point Likert scale) for each questionnaire item. Task complexity is measured based on the auditor's perception of the difficulty of the audit task, time budget pressure includes tight time limits in completing the audit, while Machiavellian traits are measured through indicators of affection, ego, manipulative, and aggressiveness. Auditor dysfunctional behaviour is measured based on the tendency to deviate from audit procedures, such as premature sign-off and underreporting of time. Meanwhile, job stress management is measured through four dimensions, namely job demands, job control, social support, and organisational systems.

The data collection technique was carried out through distributing questionnaires directly or online to respondents who met the criteria. Furthermore, the collected data were analysed using quantitative statistical methods with the help of SmartPLS software. The analysis process includes outer model evaluation to test the validity and reliability of the instrument, as well as inner model analysis to test the relationship between variables and test hypotheses. This model is also used to determine the moderating role of work stress management variables in strengthening or weakening the relationship between the independent variables and auditor dysfunctional behaviour.

Results and Discussion

This research uses an explanatory quantitative approach to measure and analyse the relationship between the variables studied. Primary data collection was carried out through

online surveys and physical surveys distributed to 100 respondents using the Probability sampling method. The following is the demographic data of the respondents:

Table 1. Demographic data of the respondents

Demographic model		Frequency	presentase
Gender	Male	64	61%
	Female	36	39%
Age	21-30	58	58%
	31-40	31	31%
	41-50	7	7%
	>50	4	4%
	Diploma 3 (D3)	33	33%
highest education	Strata 1 (S1)	49	49%
	Strata 2 (S2)	18	18%
	Strata 3 (S3)	0	0%
	<i>Junior Auditor</i>	55	55%
Position	<i>Senior Auditor</i>	35	35%
	<i>Supervisor</i>	7	7%
	<i>Manager</i>	3	3%
	<i>Partner</i>	0	0%
	< 1	47	47%
working periode	1-3	43	43%
	4-6	10	10%
	7-10	0	0%
	>10	0	0%

Source: Data Of Respondent

This study involved respondents who were auditors from the Public Accounting Firm (KAP) in the South Jakarta area. Based on demographic data, the majority of respondents were male as many as 64 people (61%), while 36 people (39%) were female. In terms of age, most are in the age range of 21-30 years as many as 58 people (58%), then 31-40 years old as many as 31 people (31%), 41-50 years old as many as 7 people (7%), and above 50 years old as many as 4 people (4%). Based on the latest education, the majority of respondents are graduates of Strata 1 (S1) as many as 49 people (49%), followed by Diploma 3 (D3) as many as 33 people (33%), and Strata 2 (S2) as many as 18 people (18%), while there are no respondents who pursue Strata 3 (S3) education. In terms of position or position, most

respondents served as Junior Auditors as many as 55 people (55%), then Senior Auditors as many as 35 people (35%), Supervisors as many as 7 people (7%), and Managers as many as 3 people (3%). There are no respondents who hold the position of Partner. Meanwhile, based on length of service, respondents with less than 1 year of work experience were 47 people (47%), 1-3 years were 43 people (43%), and 4-6 years were 10 people (10%). There were no respondents with 7-10 years or more than 10 years of work experience. The following steps were taken to test the model using SmartPLS:

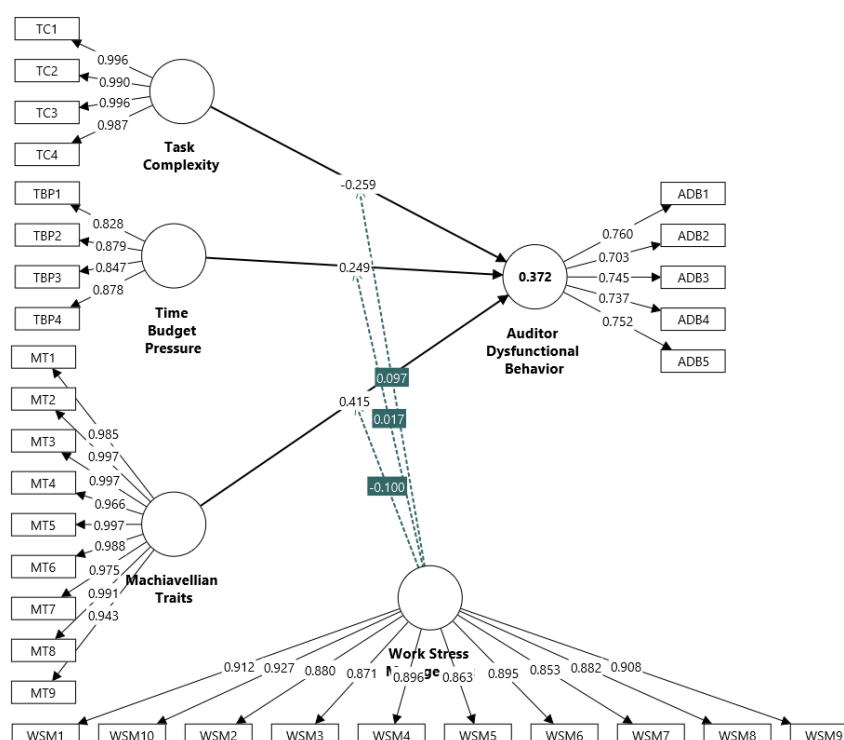


Figure 2. Data Testing model using Smartpls

Instrument Validity Test

Table 1 presents the validity test of the indicators as follows:

Table 2. Validity Test

Variabels	Item	Outer loading	AVE	Result
Taks Complexity	TC1	0.996	0,985	Valid
	TC2	0.990		Valid
	TC3	0.996		Valid

	TC4	0.987		Valid
Time Budget Pressure	TBP1	0.828		Valid
	TBP2	0.879	0,737	Valid
	TBP3	0.847		Valid
	TBP4	0.878		Valid
	MT1	0.985		Valid
Machiavellian Traits	MT2	0.997		Valid
	MT3	0.997		Valid
	MT4	0.966		Valid
	MT5	0.997	0,965	Valid
	MT6	0.988		Valid
	MT7	0.975		Valid
	MT8	0.991		Valid
	MT9	0.943		Valid
	ADB1	0.760		Valid
Auditor dysfunctional behavior	ADB2	0.703		Valid
	ADB3	0.745	0,547	Valid
	ADB4	0.737		Valid
	ADB5	0.752		Valid
	ADB1	0.912		Valid
Work Stress	WS2	0.880		Valid
	WS3	0.871		Valid
	WS4	0.896		Valid
	WS5	0.863	0,790	Valid
	WS6	0.895		Valid
	WS7	0.853		Valid
	WS8	0.882		Valid
	WS9	0.908		Valid
	WS10	0.927		Valid

Source : SmartPls Data Processing Results, 2025

Based on the results of data processing, all indicators in this study have an outer loading value above 0.70, which means that all indicators are valid and have a strong contribution in measuring each construct. The Task Complexity variable (TC1-TC4) has an outer loading value between 0.987 to 0.996 with an AVE value of 0.985, which indicates very high convergent validity. All indicators are very representative in measuring auditor

task complexity. The Time Budget Pressure variable (TBP1-TBP4) shows an outer loading value between 0.828 to 0.879 and an AVE of 0.737, which indicates that time budget pressure is well measured through the indicators used. The Machiavellian Trait variable (MT1-MT9) has very high outer loading, ranging from 0.943 to 0.997, with an AVE of 0.965. This indicates that all indicators are highly valid in reflecting the Machiavellian nature of auditors. For the Auditor Dysfunctional Behaviour variable, although the outer loading value is in the range of 0.703 to 0.760, which is the lower limit of the valid criteria, it is still considered statistically valid with an AVE of 0.547, slightly above the minimum threshold of 0.50. Meanwhile, the Work Stress Management variable (WS1-WS10) shows an outer loading value between 0.833 to 0.927 and an AVE of 0.790, which means that the indicator has good convergent validity strength in measuring respondents' ability to manage work stress. Thus, all constructs in this study meet the criteria for convergent validity, as indicated by an outer loading value of >0.70 and an AVE value of >0.50 . This indicates that each indicator has a strong correlation with the latent variable it measures and can be used for further analysis.

Instrument Reliability Test

Table 2 shows the results of the instrument reliability test for the variables of task complexity, time budget pressure, Machiavellian traits, work stress management, and dysfunctional auditor behaviour as follows:

Table 3. Reliability Test

Variabels	Cronbach's Alpha	Composite Reliability	Result
Task Complexity	0,995	0,996	Reliabel
Time Budget Pressure	0,884	0,918	Reliabel
Machiavellian Traits	0,995	0,996	Reliabel
Auditor dysfunctional Behavior	0,794	0,858	Reliabel
Work Stress Management	0,972	0,974	Reliabel

Source : SmartPls Data Processing Results, 2025

Based on the data in Table 3, it can be concluded that the Cronbach's Alpha and composite reliability values for the variables of task complexity, time budget pressure, Machiavellian traits, dysfunctional auditor behaviour, and work stress management can be interpreted as indicating that this questionnaire is reliable, given that both parameters, namely Cronbach's Alpha and Composite Reliability, exceed the threshold value of 0.7.

Testing the Coefficient of Determination or R Square (R^2)

Table 4. R Square

Variabel	<i>R Square</i>	<i>Adjusted R Square</i>
Auditor dysfunctional Behavior (Y)	0,372	0,325

Source : SmartPls Data Processing Results, 2025

In Table 4, it can be seen that the R square value is 0.372. This figure indicates that 37.2% of the variability in Auditor Dysfunctional Behaviour can be explained by the variables Task Complexity, Time Budget Pressure, Machiavellian Traits, and Work Stress Management used in this study. The remaining 32.5% is influenced by other factors not included in the analysis.

Hypothesis Test Results

Table 5. Hypothesis Testing

Hypothesis	Relationship	Path Coefficient	Standar Deviasi	T Statistik	P Values	Result
1	(X1)-> (Y)	-0,259	0,094	2,762	0,006	Accepted
2	(X2) -> (Y)	0,249	0,095	2,618	0,009	Accepted
3	(X3) -> (Y)	0,415	0,103	4,006	0,000	Accepted
4	(Z) x (X1) -> (Y)	0,097	0,115	0,838	0,402	Not Accepted
5	(Z) x (X2) -> (Y)	0,017	0,118	0,145	0,885	Not Accepted
6	(Z) x (X3) -> (Y)	-0,100	0,113	0,884	0,377	Not Accepted

Source : SmartPls Data Processing Results, 2025

Table 5 shows that, 1) The task complexity variable (X1) has a regression coefficient value of -0.259 with a significance value of 0.006. The negative coefficient indicates that task complexity has a negative effect on auditor dysfunctional behaviour. Since the significance value is less than 0.05, the effect is significant. Thus, task complexity has a significant negative effect on auditor dysfunctional behaviour. 2) The time budget pressure variable (X2) has a regression coefficient value of 0.249 with a significance value of 0.009. A positive coefficient indicates that time budget pressure has a positive effect on auditors' dysfunctional behaviour. Since the significance value is < 0.05 , this effect is significant. Therefore, time budget pressure has a significant positive effect on auditors' dysfunctional behaviour. 3) The Machiavellian trait variable (X3) has a regression coefficient value of 0.415 with a significance of 0.000. The positive coefficient value and very small significance indicate that Machiavellian traits positively and significantly influence auditors' dysfunctional behaviour. It can therefore be concluded that Machiavellian traits have a significant positive effect on auditors' dysfunctional behaviour. 4) The interaction between work stress management (Z) and task complexity (X1) has a regression coefficient value of 0.097, a T-statistic value of 0.838, and a significance level of 0.402. Since the T-statistic value is < 1.98 and the significance is > 0.05 , it can be concluded that work stress management does not significantly moderate the effect of task complexity on auditors' dysfunctional behaviour. 5) The interaction between work stress management (Z) and time budget pressure (X2) has a regression coefficient value of 0.017, a T-statistic value of 0.145, and a significance value of 0.885. A T-statistic value < 1.98 and significance > 0.05 indicate that the moderating effect is not significant. Thus, work stress management does not significantly moderate the effect of time budget pressure on auditors' dysfunctional behaviour. 6) The interaction between work stress management (Z) and Machiavellian traits (X3) has a regression coefficient value of -0.100, a T-statistic value of 0.884, and a significance level of 0.377. Since the T-statistic value is < 1.98 and the significance level is > 0.05 , the moderating effect is also not significant. Thus, it can be concluded that work

stress management does not significantly moderate the relationship between Machiavellian traits and dysfunctional auditor behaviour.

Discussion

The Influence of Task Complexity on Auditor Dysfunctional Behaviour

The test results show that Task Complexity has a significant influence on Auditor Dysfunctional Behaviour ($T = 2.762$; $P = 0.006 < 0.05$). Based on attribution theory, a person's behaviour is influenced by internal and external factors. In this context, task complexity is an internal factor that can cause auditors to feel overwhelmed and stressed. This pressure can disrupt their focus and accuracy, leading to dysfunctional behaviour such as bypassing procedures or rushing to complete the audit. Therefore, task complexity needs to be managed properly so that it does not interfere with professionalism and audit quality. These findings are reinforced by previous studies such as [12], [25], [6] and [23].

The Effect of Time Budget Pressure on Auditor Dysfunctional Behaviour

Time budget pressure also has a significant effect on Auditor Dysfunctional Behaviour ($T = 2.618$; $P = 0.009 < 0.05$). According to attribution theory, time pressure can shape the interpretation of the causes of auditors' actions, either internally (lack of ability) or externally (tight deadlines). Under time pressure, auditors focus more on efficiency than accuracy, which can lead to neglecting audit standards and increasing dysfunctional behaviour. This highlights the importance of managing time pressure in maintaining audit quality. These results are consistent with previous research [22], [23] and [1].

The Influence of Machiavellian Traits on Dysfunctional Behaviour in Auditors.

Machiavellian traits were found to significantly influence dysfunctional auditor behaviour ($T = 4.006$; $P = 0.000 < 0.05$). According to attribution theory, individuals with Machiavellian traits tend to associate their actions with personal goals. They are more likely to manipulate situations, disregard procedures, or conceal information for personal gain,

such as maintaining relationships with clients or superiors. This trait reduces the integrity and quality of audits. Therefore, this personality trait poses a serious threat to auditor professionalism. These results are supported by research [11] and [8].

Work Stress Management Does Not Moderate the Influence of Task Complexity on Auditors Dysfunctional Behaviour

The test results indicate that work stress management does not moderate the relationship between Task Complexity and Auditor Dysfunctional Behaviour ($T = 0.838$; $P = 0.402 > 0.05$). In attribution theory, stress caused by complex tasks is seen as an internal factor that influences individual behaviour. However, although stress management is considered a solution, in this study it was not strong enough to suppress the negative influence of task complexity. This indicates the need for other strategies in managing complex tasks so as not to trigger dysfunctional behaviour.

Work Stress Management Does Not Moderate the Influence of Time Budget Pressure on Auditors' Dysfunctional Behaviour

Work stress management also did not moderate the effect of Time Budget Pressure on Auditor Dysfunctional Behaviour ($T = 0.145$; $P = 0.885 > 0.05$). According to attribution theory, time pressure is an external factor that can shape how auditors act. However, the results of the study indicate that stress management skills alone are not sufficient to reduce the impact of time pressure on dysfunctional behaviour. This means that additional approaches are needed, such as realistic time planning and fair work distribution in the audit process.

Work Stress Management Does Not Moderate the Influence of Machiavellian Traits on Auditors' Dysfunctional Behaviour

The test results indicate that work stress management does not moderate the influence of Machiavellian traits on dysfunctional auditor behaviour ($T = 0.884$; $P = 0.377 > 0.05$). Based on attribution theory, individuals with Machiavellian personalities tend to attribute their behaviour to internal motivations to achieve personal goals. Although stress management is considered important in suppressing dysfunctional behaviour, in this case, such dominant personality traits cannot be mitigated solely through stress management. This

highlights the need for specific strategies, such as strict supervision and stronger ethics training, to address auditors with such traits.

Conclusion

Based on the results of the above study, researchers can conclude several things, namely: task complexity, time budget pressure, and Machiavellian traits have a significant effect on auditors' dysfunctional behaviour. High task complexity encourages auditors to deviate from procedures in order to complete complex workloads. Tight time constraints also prompt auditors to take shortcuts to meet deadlines, while auditors with Machiavellian traits tend to disregard professional ethics for personal gain.

However, the research results also indicate that work stress management does not act as a moderating variable in the relationship between the three independent variables and dysfunctional auditor behaviour. This means that although work stress management is expected to mitigate the negative influence of task complexity, time pressure, and manipulative traits on auditor behaviour, the results do not show a significant effect.

These findings emphasise the need for greater attention from organisations, particularly in providing professional support such as training, strengthening ethical values, and organisational policies that support auditor integrity. Additionally, it is important for auditors to enhance their personal capacity to handle task complexity and work pressure. This study has important implications for Public Accounting Firms and accounting education institutions to prepare auditors who are not only technically competent but also mentally and ethically resilient, to maintain audit quality and public trust in the accounting profession.

Based on the research findings and existing limitations, several suggestions are made for future research. First, it is recommended to expand the research area and population, not only limited to auditors in South Jakarta but also including internal auditors and government auditors in other regions. Second, the use of more varied data collection methods, such as a combination of surveys and in-depth interviews, can provide richer and more valid data.

Third, data collection should be conducted outside the audit season (peak season) to optimise respondent participation and improve the quality of responses.

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