



(RESEARCH ARTICLE)



## Time budget pressure as a moderating variable in the relationship between Machiavellian traits and professional commitment on auditor dysfunctional behavior

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### Abstract

This study aims to examine the influence of Machiavellian traits and professional commitment on auditor dysfunctional behavior, with time budget pressure serving as a moderating variable. The research data were collected through questionnaires distributed to auditors working at Public Accounting Firms in the Province of Bali, Indonesia. The sampling method employed was total sampling, involving 112 respondents. Data analysis was conducted using the Structural Equation Model-Partial Least Squares (SEM-PLS) approach with the assistance of SmartPLS 4.0 software. The results indicate that Machiavellian traits have a positive effect on auditor dysfunctional behavior, while professional commitment has a negative effect on auditor dysfunctional behavior. Furthermore, the findings reveal that time budget pressure strengthens the influence of Machiavellian traits on auditor dysfunctional behavior. Conversely, time budget pressure weakens the negative influence of professional commitment on auditor dysfunctional behavior. This study suggests that future research should expand the model by incorporating additional predictive variables that may influence auditor dysfunctional behavior.

**Keywords:** Auditor Dysfunctional Behavior; Machiavellian Traits; Professional Commitment; Time Budget Pressure

### 1. Introduction

Financial statements serve as an important accountability instrument for management in reporting the company's financial performance to shareholders (Sartini, 2024). To ensure the reliability, relevance, and comparability of financial information, companies require an independent audit process conducted by external auditors in accordance with professional standards and ethical principles (Ikatan Akuntan Indonesia, 2023; Pascaru & Hategan, 2024). Auditors are expected to maintain integrity, objectivity, and professionalism in performing audit procedures because audit quality directly influences stakeholders' trust in financial reporting (Yulianti et al., 2024). However, in practice, auditors may engage in dysfunctional audit behavior, such as premature sign-off, underreporting audit time, and reducing audit procedures, which can ultimately decrease audit quality (Winanda & Wirasedana, 2017; Rustiarini et al., 2021).

The occurrence of dysfunctional auditor behavior has become a serious issue in the auditing profession. Several empirical cases in Indonesia indicate violations of auditing standards and professional ethics. In Bali, the case of KAP Drs. Ketut Gunarsa demonstrated violations of auditing standards that resulted in the suspension of the public accountant's license by the Ministry of Finance. Similar issues also appeared in the audit case of PT Waskita Karya Tbk, where financial statements audited by external auditors received an unqualified opinion despite indications of financial irregularities (Nurrana et al., 2025). In addition, ethical violations involving auditors from Badan Pemeriksa Keuangan further highlighted concerns regarding auditor integrity, independence, and professionalism (kompas.id, 2024). These

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cases indicate that dysfunctional auditor behavior remains a significant challenge affecting public trust and audit credibility.

According to Attribution Theory proposed by Fritz Heider, individual behavior is influenced by internal and external factors (Heider, 1958). Internal factors such as Machiavellian traits and professional commitment are considered relevant in explaining dysfunctional auditor behavior. Machiavellian traits reflect manipulative and opportunistic tendencies that encourage unethical actions (Martini & Pertama, 2019), while professional commitment reflects auditors' loyalty, ethical responsibility, and dedication to their profession (Tejo & Sofian, 2022). Previous studies found inconsistent results regarding the influence of Machiavellian traits and professional commitment on dysfunctional auditor behavior (Winanda & Wirasedana, 2017; Afrizalita & Cheisviyanny, 2023; Mardi et al., 2022; Pura, 2021).

In addition to internal characteristics, external situational pressure may also influence auditor behavior. One of the most dominant external pressures is time budget pressure, which arises from limited audit time allocations and demanding completion targets (Limbong & Badera, 2020). High time pressure may encourage auditors to ignore audit procedures and behave pragmatically in order to meet deadlines (Martini & Sanjaya, 2021). Therefore, time budget pressure is expected to strengthen or weaken the relationship between internal auditor characteristics and dysfunctional behavior.

Although previous studies have examined the direct effects of Machiavellian traits and professional commitment on dysfunctional auditor behavior, limited research has investigated the moderating role of time budget pressure in explaining these relationships simultaneously. This study addresses this gap by examining time budget pressure as a moderating variable in the relationship between Machiavellian traits, professional commitment, and dysfunctional auditor behavior among auditors working in Public Accounting Firms in Bali Province.

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## 2. Literature Review and Hypothesis Development

Attribution Theory explains that individual behavior is influenced by internal characteristics, including personality traits and behavioral tendencies (Heider, 1958). One internal factor relevant to dysfunctional auditor behavior is Machiavellian traits, which reflect manipulative, opportunistic, and self-interest-oriented behavior (Zettler et al., 2011). Individuals with high Machiavellian tendencies are more likely to ignore ethical values and prioritize personal goals over professional standards (Mudrack, 1993). In the auditing context, auditors with strong Machiavellian traits tend to justify unethical actions, manipulate information, and engage in dysfunctional practices that may reduce audit quality (Sari et al., 2020; Putu et al., 2020). Previous empirical studies found that Machiavellian traits positively influence dysfunctional auditor behavior (Winanda & Wirasedana, 2017; Martini & Pertama, 2019; Robfilard, 2021; Ayunda & Helmayunita, 2022). In addition, Istiqomah et al. (2024) revealed that Machiavellianism negatively affects ethical auditor behavior, which supports the argument that such traits increase dysfunctional tendencies (Sagara & Atikah, 2021). Based on these arguments, the following hypothesis is proposed:

H1: Machiavellian traits positively affect auditor dysfunctional behavior.

Attribution Theory states that behavior is shaped by internal and external factors, including attitudes, values, and commitment (Limba et al., 2022). Professional commitment represents an auditor's loyalty and dedication to the accounting profession, including adherence to ethical standards, professional values, and public responsibility (Rezkyanti & Fitriawan, 2020). Auditors with high professional commitment are more likely to maintain integrity and avoid unethical behavior, even under challenging work conditions (Hehanussa, 2018). Such internal commitment influences how auditors respond to pressures and reduces the likelihood of engaging in dysfunctional behavior (Mardi et al., 2022). Previous studies consistently found that professional commitment negatively affects dysfunctional auditor behavior. Wijayanti and Hanafi (2017) argued that highly committed auditors are less likely to engage in audit deviations. Similar findings were reported by Mardi et al. (2022), Pura (2021), Widyastuti et al. (2025), and Rezkyanti & Fitriawan (2024), who demonstrated that auditors with strong professional commitment tend to comply with professional ethics and resist pressures that may encourage dysfunctional actions. Therefore, the following hypothesis is proposed:

H2: Professional commitment negatively affects auditor dysfunctional behavior.

Attribution Theory explains that auditor behavior results from the interaction between internal factors, such as Machiavellian traits, and external situational pressures, including time budget pressure (Wiyantoro et al., 2023). Auditors with high Machiavellian tendencies are generally more pragmatic and morally flexible, making them more likely to rationalize unethical actions when facing strict audit deadlines (Achyarsyah & Sabilah, 2023). Time budget pressure creates situational stress that may encourage auditors to ignore audit procedures or reduce audit quality to

meet time constraints (Rizki et al., 2024). Previous empirical studies found that time budget pressure positively affects dysfunctional auditor behavior (Achyarsyah & Sabilah, 2023; Sambo et al., 2024; Andre & Mutmainah, 2025). In addition, Pranyanita & Sujana (2019) demonstrated that both Machiavellian traits and time budget pressure positively influence dysfunctional auditor behavior in Public Accounting Firms in Bali. Similar findings were reported by Listiarini (2025), confirming that time budget pressure is an external factor capable of intensifying dysfunctional tendencies among auditors. Therefore, auditors with high Machiavellian traits are expected to be more likely to engage in dysfunctional behavior under high time budget pressure conditions. Based on this reasoning, the following hypothesis is proposed:

H3: Time budget pressure strengthens the influence of Machiavellian traits on auditor dysfunctional behavior.

According to Attribution Theory, individual behavior is influenced by the interaction between internal and external factors (Wiyantoro et al., 2023). Professional commitment represents an internal factor that encourages auditors to uphold ethical standards, maintain independence, and prioritize audit quality (Hall et al., 2005). Auditors with strong professional commitment tend to reject dysfunctional behavior because such actions conflict with professional values and integrity (Herda & Lavelle, 2011). Conversely, auditors with low professional commitment are more vulnerable to organizational and situational pressures that may encourage unethical conduct (Lord & DeZoort, 2001). Time budget pressure is an external situational factor that forces auditors to complete audit assignments within limited time constraints, potentially shifting their focus from audit quality to efficiency (Andre & Mutmainah, 2025). Previous studies found that professional commitment negatively affects dysfunctional auditor behavior (Mardi et al., 2022; Pura, 2021; Rezkyanti & Fitriawan, 2024). Meanwhile, Listiarini (2025) and Tejo & Sofian (2022) reported that time budget pressure positively affects dysfunctional auditor behavior, while Limbong & Badera (2020) argued that excessive time pressure may increase work stress and weaken auditors' adherence to professional values. Therefore, although professional commitment generally reduces dysfunctional behavior, its influence may become weaker when auditors experience high time budget pressure. Based on this argument, the following hypothesis is proposed:

H4: Time budget pressure weakens the influence of professional commitment on auditor dysfunctional behavior.

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### 3. Methods

This study employed a quantitative approach using a survey method to examine the influence of Machiavellian traits and professional commitment on auditor dysfunctional behavior, with time budget pressure as a moderating variable. The research was conducted at Public Accounting Firms (KAP) in Bali Province, Indonesia, from November 2025 to April 2026. The population consisted of auditors working at 19 Public Accounting Firms in Bali. A saturated sampling (census) technique was applied, resulting in 112 auditors as research respondents.

Primary data were collected through questionnaires distributed online using Google Forms. The questionnaire used a four-point Likert scale ranging from 1 (strongly disagree) to 4 (strongly agree). Machiavellian traits were measured using indicators of affection, low ideological commitment, ego, manipulative behavior, and aggressiveness adapted from Ayunda and Helmayunita (2022). Professional commitment was measured through affective, continuance, and normative commitment indicators adapted from Nugroho (2011) and Pura (2021). Auditor dysfunctional behavior was measured using indicators of premature sign-off, underreporting of time, and altering audit procedures adapted from Wulandari et al. (2022), while time budget pressure was measured using indicators adapted from Sampetoding (2014) and Nehme et al. (2021).

The data were analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with SmartPLS 4.0 software. The analysis included testing the measurement model through validity and reliability assessments, as well as evaluating the structural model using R-square, path coefficients, t-statistics, and p-values obtained through bootstrapping procedures. The moderating effect of time budget pressure was tested using the interaction term approach with a significance level of 5% (Ghozali, 2021).

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### 4. Result and Discussion

#### 4.1. Measurement Model Evaluation (Outer Model)

The measurement model evaluation was conducted to assess the validity and reliability of the research constructs. Reflective indicators were evaluated through convergent validity, discriminant validity, Composite Reliability, and Cronbach's Alpha.

#### 4.2. Convergent Validity

Convergent validity refers to the principle that indicators measuring the same construct should be highly correlated. In PLS-SEM, convergent validity is evaluated using the outer loading value, with the recommended threshold being greater than 0.70 (Ghozali, 2021:98). The results of convergent validity testing are presented in Table 1.

**Table 1** Convergent Validity Test Results

Indicator	Machiavellian Traits (X1)	Professional Commitment (X2)	Auditor Dysfunctional Behavior (Y)	Time Budget Pressure (Z)
X1.1	0.929			
X1.2	0.872			
X1.3	0.901			
X1.4	0.914			
X1.5	0.894			
X1.6	0.805			
X1.7	0.905			
X1.8	0.798			
X1.9	0.849			
X1.10	0.898			
X2.1		0.716		
X2.2		0.771		
X2.3		0.747		
X2.4		0.882		
X2.5		0.838		
X2.6		0.828		
X2.7		0.763		
X2.8		0.867		
X2.9		0.872		
Y1			0.831	
Y2			0.867	
Y3			0.883	
Y4			0.828	
Y5			0.874	
Y6			0.915	
Y7			0.863	
Y8			0.757	
Y9			0.871	
Z1				0.866
Z2				0.701
Z3				0.747

Z4				0.879
Z5				0.870
Z6				0.864
Z7				0.824

Source: Primary Data, 2026

Table 1 shows that all indicator outer loading values exceed 0.70, indicating that all indicators in this study are valid.

### 4.3. Discriminant Validity

Discriminant validity was evaluated using the Heterotrait-Monotrait Ratio (HTMT). According to Ghazali (2021:98), discriminant validity is achieved when the HTMT value is below 0.90. The HTMT results are presented in Table 2.

**Table 2** Heterotrait-Monotrait Ratio (HTMT)

	Professional Commitment	Auditor Dysfunctional Behavior	Machiavellian Traits	Time Budget Pressure
Professional Commitment				
Auditor Dysfunctional Behavior	0.539			
Machiavellian Traits	0.601	0.584		
Time Budget Pressure	0.519	0.222	0.197	

Source: Primary Data, 2026

Based on Table 2, all HTMT values are below 0.90, indicating that discriminant validity has been achieved.

### 4.4. Reliability Test

Construct reliability was assessed using Cronbach’s Alpha and Composite Reliability. A construct is considered reliable if both values exceed 0.70. The reliability test results are shown in Table 3.

**Table 3** Composite Reliability

Variable	Cronbach’s Alpha	Composite Reliability (rho_c)
Machiavellian Traits	0.967	0.971
Professional Commitment	0.936	0.945
Auditor Dysfunctional Behavior	0.954	0.961
Time Budget Pressure	0.922	0.936

Source: Primary Data, 2026

The results indicate that all variables have Cronbach’s Alpha and Composite Reliability values above 0.70, confirming that all constructs are reliable.

### 4.5. Structural Model Evaluation (Inner Model)

#### 4.5.1. Coefficient of Determination (R-Square)

The coefficient of determination (R<sup>2</sup>) was used to measure the explanatory power of the independent variables on the dependent variable. The R-Square result is presented in Table 4.

**Table 4** Coefficient of Determination

Variable	R-Square
Auditor Dysfunctional Behavior	0.429

Source: Primary Data, 2026

Table 4 shows that auditor dysfunctional behavior has an  $R^2$  value of 0.429, indicating a moderate model. This means that Machiavellian traits, professional commitment, and time budget pressure moderately explain auditor dysfunctional behavior.

#### 4.5.2. Predictive Relevance ( $Q^2$ )

The  $Q^2$  value was calculated using the following formula:

$$\begin{aligned} Q^2 &= 1 - (1 - R^2) \\ &= 1 - (1 - 0.429) \\ &= 1 - (0.571) \\ &= 0.429 \end{aligned}$$

The  $Q^2$  value of 0.429 indicates that the model has predictive relevance. Approximately 42.9% of the variation in auditor dysfunctional behavior can be explained by Machiavellian traits, professional commitment, and time budget pressure, while the remaining 57.1% is explained by other variables outside the model.

#### 4.5.3. Hypothesis Testing

**Table 5** Hypothesis Testing Results

Variable Relationship	Original Sample	Sample Mean	Standard Deviation	T-Statistics	P-Values
Machiavellian Traits → Auditor Dysfunctional Behavior	0.375	0.377	0.101	3.723	0.000
Professional Commitment → Auditor Dysfunctional Behavior	-0.309	-0.296	0.106	2.912	0.004
Machiavellian Traits × Time Budget Pressure → Auditor Dysfunctional Behavior	0.214	0.192	0.085	2.517	0.013
Professional Commitment × Time Budget Pressure → Auditor Dysfunctional Behavior	0.221	0.237	0.104	2.123	0.036

Source: Primary Data, 2026

#### 4.5.4. The Effect of Machiavellian Traits on Auditor Dysfunctional Behavior

The results indicate that Machiavellian traits have a positive and significant effect on auditor dysfunctional behavior, with an original sample value of 0.375, t-statistic of 3.723 ( $>1.96$ ), and p-value of 0.000 ( $<0.05$ ). Therefore, H1 is accepted. These findings suggest that auditors with high Machiavellian tendencies are more likely to engage in dysfunctional behavior, such as manipulating audit procedures or ignoring ethical standards to achieve personal objectives. The findings support Attribution Theory, which states that behavior is influenced by internal characteristics, including personality traits (Heider, 1958). Auditors with strong Machiavellian tendencies tend to be more pragmatic, opportunistic, and morally flexible in responding to workplace pressures. This study is consistent with previous findings by Winanda & Wirasedana (2017), Martini & Pertama (2019), Robfilard (2021), Ayunda & Helmayunita (2022), and Suryawibawa et al. (2024), which found that Machiavellian traits positively influence dysfunctional auditor behavior.

#### 4.5.5. The Effect of Professional Commitment on Auditor Dysfunctional Behavior

The hypothesis testing results show that professional commitment has a negative and significant effect on auditor dysfunctional behavior, with an original sample value of -0.309, t-statistic of 2.912 ( $>1.96$ ), and p-value of 0.004 ( $<0.05$ ). Thus, H2 is accepted. This finding indicates that auditors with higher professional commitment tend to prioritize professional ethics, integrity, and responsibility, thereby reducing dysfunctional behavior. Professional commitment acts as an internal control mechanism that encourages auditors to comply with auditing standards even under work

pressure. These results support Attribution Theory, which emphasizes that internal values and commitment influence individual behavior. The findings are consistent with studies conducted by Wijayanti & Hanafi (2017), Mardi et al. (2022), Pura (2021), and Rezkyanti & Fitriawan (2024), which demonstrated that professional commitment negatively affects dysfunctional auditor behavior.

#### *4.5.6. The Moderating Role of Time Budget Pressure on the Relationship Between Machiavellian Traits and Auditor Dysfunctional Behavior*

The moderating effect test shows that time budget pressure significantly strengthens the relationship between Machiavellian traits and auditor dysfunctional behavior, with an original sample value of 0.214, t-statistic of 2.517 (>1.96), and p-value of 0.013 (<0.05). Therefore, H3 is accepted. The positive interaction effect indicates that auditors with high Machiavellian tendencies become more likely to engage in dysfunctional behavior when they experience strong time budget pressure. Under strict deadlines and high workloads, auditors may rationalize unethical actions as a strategy to complete audit assignments efficiently. These findings support Attribution Theory, which explains that individual behavior is influenced by the interaction between internal factors and situational pressures. This study aligns with the findings of Achyarsyah & Sabilah (2023), Sambo et al. (2024), Andre & Mutmainah (2025), and Pranyanita & Sujana (2019), which found that time budget pressure increases dysfunctional auditor behavior.

#### *4.5.7. The Moderating Role of Time Budget Pressure on the Relationship Between Professional Commitment and Auditor Dysfunctional Behavior*

The results reveal that time budget pressure significantly weakens the influence of professional commitment on auditor dysfunctional behavior, with an original sample value of 0.221, t-statistic of 2.123 (>1.96), and p-value of 0.036 (<0.05). Thus, H4 is accepted. Although professional commitment generally reduces dysfunctional behavior, this effect becomes weaker when auditors experience high time budget pressure. In highly pressured situations, auditors may shift their focus toward efficiency and deadline completion rather than maintaining professional values and audit quality. These findings confirm Attribution Theory, which states that external situational factors can modify the influence of internal factors on individual behavior. The findings are consistent with studies by Mardi et al. (2022), Pura (2021), Listiarini (2025), and Tejo & Sofian (2022), which found that time budget pressure positively affects dysfunctional auditor behavior and may reduce auditors' ability to consistently uphold professional ethics under pressure.

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## **5. Conclusion**

This study examined the influence of Machiavellian traits and professional commitment on auditor dysfunctional behavior, with time budget pressure as a moderating variable among auditors working in Public Accounting Firms in Bali Province. The findings reveal that Machiavellian traits have a positive and significant effect on auditor dysfunctional behavior, indicating that auditors with higher manipulative and opportunistic tendencies are more likely to engage in dysfunctional actions during the audit process. In contrast, professional commitment has a negative and significant effect on auditor dysfunctional behavior, suggesting that auditors with stronger loyalty and commitment to professional values tend to avoid unethical and dysfunctional practices.

Furthermore, this study demonstrates that time budget pressure strengthens the positive influence of Machiavellian traits on auditor dysfunctional behavior. High time pressure encourages auditors with Machiavellian characteristics to justify dysfunctional actions in order to achieve efficiency and meet audit deadlines. On the other hand, time budget pressure weakens the negative influence of professional commitment on auditor dysfunctional behavior, indicating that excessive workload and tight deadlines may reduce auditors' ability to consistently maintain professional values and ethical standards. These findings confirm Attribution Theory, which explains that individual behavior is shaped by the interaction between internal characteristics and external situational pressures.

Overall, this study contributes to the auditing literature by providing empirical evidence regarding the interaction between internal auditor characteristics and situational factors in influencing dysfunctional auditor behavior. The study also highlights the importance of considering both personality factors and organizational pressures in efforts to improve audit quality and maintain professional ethics within Public Accounting Firms.

### *Managerial Implications*

The findings of this study provide several managerial implications for Public Accounting Firms (KAP) and the auditing profession. First, firms should strengthen the recruitment and selection process by paying greater attention to auditors' personality characteristics, particularly traits related to Machiavellian tendencies. Psychological assessments and behavioral evaluations may help organizations identify candidates who possess strong ethical values and professional

integrity. Second, Public Accounting Firms should continuously enhance professional commitment among auditors through ethics training, professional development programs, and organizational cultures that emphasize integrity, accountability, and compliance with auditing standards. Strengthening professional values is important to minimize dysfunctional behavior and maintain audit quality. Third, management should carefully manage time budget pressure in audit assignments. Excessive time pressure and unrealistic audit deadlines may encourage dysfunctional behavior, particularly among auditors with high Machiavellian tendencies. Therefore, firms should implement more realistic audit scheduling, balanced workload distribution, and effective supervision systems to reduce unhealthy work pressure.

Finally, audit firms should establish stronger monitoring and internal control mechanisms, including periodic evaluations, ethical supervision, and whistleblowing systems to detect and prevent dysfunctional auditor behavior. By balancing organizational performance targets with professional ethics and auditor well-being, Public Accounting Firms can improve audit quality, strengthen public trust, and maintain the credibility of the auditing profession.

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## Compliance with ethical standards

### *Disclosure of conflict of interest*

No conflict of interest to be disclosed.

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