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Determinants of Dysfunctional Audit Behavior Mediated by Job Stress

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ABSTRACT

This quantitative study aims to empirically examine the influence of time budget pressure, task complexity, and work-family conflict on dysfunctional audit behavior with job stress as a mediating variable. Using the conservation of resources theory framework, this study highlights how government internal auditors respond to various job demands that potentially threaten and/or deplete their resources. The data were collected through questionnaires distributed to 139 auditors of the Financial and Development Supervisory Agency (BPKP) and analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with SmartPLS 4. The findings show that time budget pressure and task complexity trigger an increase in dysfunctional audit behavior among auditors, whereas work-family conflict does not directly lead to such behavior. Furthermore, job stress acts as a subsequent trigger and functions as a mediating variable. Task complexity and work-family conflict lead to dysfunctional audit behavior only when auditors experience job stress. In addition, time budget pressure continues to trigger dysfunctional audit behavior regardless of whether auditors experience job stress. These findings imply the need to evaluate time management policies and provide stronger psychological support for auditors to mitigate dysfunctional audit behavior
***Keywords**: time budget pressure, task complexity, work-family conflict, job stress, dysfunctional audit behavior, government auditors, BPKP*

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INTRODUCTION

Transparent state financial management is fundamental to good public governance and economic stability. In Indonesia, the Financial and Development Supervisory Agency (*Badan Pengawasan Keuangan dan Pembangunan*/BPKP) serves as the primary internal auditor safeguarding this accountability, contributing a massive Rp78.34 trillion to state finances in 2024 through various assurance and consulting activities (*Tim Badan Pengawasan Keuangan dan Pembangunan*, 2025). Despite these vital oversight efforts, critical vulnerabilities persist within the national accountability landscape. The Supreme Audit Agency (Badan Pengawas Keuangan/BPK) reported 16,518 significant issues resulting in Rp12.64 trillion in state losses during the first semester of 2024, with 42.7% of these problems stemming directly from internal control weaknesses (Badan Pemeriksa Keuangan, 2024). This substantial rate of control failure raises serious concerns that internal audit processes may be compromised or deviating from established standards, heavily pointing toward the potential prevalence of Dysfunctional Audit Behavior (DAB) among auditors.

The emergence of DAB is inherently linked to systemic workplace pressures. The 2024 Annual Report of the BPKP highlights a profound imbalance between massive oversight responsibilities and limited human resources (Tim Badan Pengawasan Keuangan dan Pembangunan, 2025). With a mandate to supervise 86 ministries, 546 local governments, and thousands of other state and village entities, BPKP executed 13,292 assurance and 3,967 consulting activities within a single year (Tim Badan Pengawasan Keuangan dan Pembangunan, 2025). However, these extensive duties were borne by only 3,549 auditors as of the fourth quarter of 2024. This substantial workload, coupled with the complexity of overseeing national strategic projects and eradicating corruption, fosters a highly pressurized national-level work environment.

Prior literature identifies several critical triggers for DAB, notably time budget pressure, task complexity, and work-family conflict. Time budget pressure, defined as constraints arising from limited resource allocation for specific tasks (DeZoort & Lord, 1997), has been empirically proven to positively influence DAB (Abbas & Hidayat, 2024; Achyarsyah & Sabilah, 2023; Mansor et al., 2021; Mensah, 2023; Prabangkara & Fitriany, 2021). Similarly, task complexity, understood objectively through intrinsic task characteristics (Campbell, 1988) or subjectively as perceived excessive demands (Debusscher et al., 2014; Sanclemente et al., 2022), also exhibits a positive effect on DAB (Hadi & Tarmizi, 2025; Kartana, 2021; Limba et al., 2022). Furthermore, work-family conflict, characterized by inter-role friction where participation in one role hinders another (Greenhaus & Beutell, 1985), is particularly relevant given the intensive, time-bound nature of BPKP assignments. Extended working hours and prolonged travel intrude into personal domains, negatively impacting auditor performance (Olimpia & Rachmawati, 2021) and triggering deviant behaviors or reduced audit quality (Nazaripour & Zakizadeh, 2022; Tu et al., 2022).

The mechanism translating these demands into DAB can be elucidated through the Conservation of Resources (COR) theory. The COR theory posits that individuals strive to protect their resources and experience stress when these resources are threatened or depleted by environmental demands (Hobfoll, 1989). Consequently, time budget pressure, task complexity, and work-family conflict deplete auditors' resources, precipitating job stress. Empirically, these antecedents consistently elevate job stress (Nazaripour & Zakizadeh, 2022; Olsen & Kummen, 2023; Rustiarini et al., 2021; Sanclemente et al., 2022; Tetelay et al., 2024; Tu et al., 2022; Wulandari et al., 2024), which acts as a primary catalyst for DAB as a negative coping mechanism (Achyarsyah & Sabilah, 2023; Nazaripour & Zakizadeh, 2022; Rustiarini et al., 2021; Samagaio et al., 2024).

Despite these established theoretical links, notable research gaps remain regarding empirical inconsistencies, model configurations, and contextual focus. Specifically, studies present contradictory findings; for instance, Rustiarini et al. (2021) found that job stress failed to mediate time budget pressure, while Achyarsyah & Sabilah (2023) observed no significant effect of task complexity on DAB. Additionally, many studies position job stress merely as an independent variable (Achyarsyah & Sabilah, 2023; Samagaio et al., 2024) rather than a mediating mechanism, and no existing research has simultaneously tested these three antecedents within a single mediation model. Furthermore, the majority of prior literature focuses on external auditors or non-auditing professions, leaving a critical contextual void regarding government internal auditors.

To address these gaps, this study aims to empirically examine the mediating role of job stress in explaining the effects of time budget pressure, task complexity, and work-family conflict on DAB among BPKP auditors. Specifically, this research intends to investigate the positive effects of time budget pressure, task complexity, and work-family conflict on DAB and the mediating effect of job stress on these respective relationships.

To explicitly address what this study does that prior studies have not done, this research positions itself as both an integrative model and a contextual extension within the behavioral accounting literature. While previous studies have examined time budget pressure, task complexity, and work-family conflict in fragmented contexts, frequently yielding contradictory results or treating job stress merely as an isolated independent variable, no existing research has simultaneously tested these three prominent antecedents within a single, comprehensive mediation model. Furthermore, unlike the majority of prior literature that predominantly focuses on external auditors or private-sector professionals, this study extends the empirical landscape to government internal auditors (BPKP) who face systemic, mandate-driven bureaucratic pressures.

The novel contribution of this research is twofold. Theoretically, it strengthens and expands the COR theory within public sector behavioral accounting by demonstrating how DAB functions as a coping strategy to conserve depleted resources. It also provides a specific theoretical mapping into the role of job stress, revealing how certain variables rely entirely on stress as a mediator (indirect-only mediation), while others may trigger DAB directly. Practically, this study equips BPKP management with factual mapping regarding the causal triggers of DAB, offering vital indicators regarding current workload allocations, resource sufficiency, and the urgent need for human resource balancing.

THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

Within the broader scope of Behavioral Accounting Research, this study falls under the individual level of analysis (Birnberg, 2011), focusing on how single actors (auditors) respond to specific occupational stimuli and constraints. To explain the psychological mechanisms behind these individual responses, this study employs the Conservation of Resources (COR) theory.

Conservation of Resources Theory

The Conservation of Resources (COR) theory postulates that individuals fundamentally strive to obtain, retain, protect, and build their resources (Hobfoll, 1989). Psychological stress manifests when these resources, encompassing objects, conditions, personal characteristics, and energy, are threatened, actually lost, or fail to yield anticipated returns following an investment (Hobfoll, 1989). Under stressful conditions, individuals employ coping mechanisms to minimize net resource loss (Hobfoll, 1989). In the context of this study, intense job demands, specifically time budget pressure, task complexity, and work-family conflict, act as stressors that drain auditors' cognitive and temporal resources. To prevent further depletion, auditors may engage in withdrawal behaviors as a defense mechanism (Hobfoll & Shirom, 2001), which materializes as DAB to artificially conserve their remaining resources.

The Conservation of Resources (COR) theory provides a framework for understanding how individuals navigate workplace demands through both direct and indirect coping mechanisms. Fundamentally, COR theory argues that psychological stress occurs under one or more of three specific conditions: when individuals' resources are threatened, when resources are actually lost, or when there is a lack of resource gain following a significant resource investment (Westman et al., 2004). However, mitigating this resource depletion is a dynamic process. Limiting resource loss serves as a key to successful coping, functioning effectively both as a preventive measure prior to experiencing stress and as a post-stress intervention (Westman et al., 2004). This duality perfectly delineates the direct and indirect mechanisms through which workplace demands influence behavior.

Agency Theory

According to Jensen & Meckling (1976), an agency relationship is established whenever a principal authorizes an agent to perform services, effectively transferring a degree of decision-making power. The core challenge within this framework is the assumption that all individuals act as rational utility maximizers, meaning the agent's actions will frequently misalign with the principal's primary goals (Jensen & Meckling, 1976). Although principals can bear monitoring costs and agents can incur bonding costs to restrict this opportunistic behavior, completely preventing it without financial impact is impossible (Jensen & Meckling, 1976). The inevitable gap between the agent's actual decisions and the actions that would maximize the principal's benefits is referred to as residual loss (Jensen & Meckling, 1976). This loss, combined with the costs of monitoring and bonding, forms the total agency costs (Jensen & Meckling, 1976). Importantly, the scope of this theoretical problem is universal, it permeates every collaborative endeavor (Jensen & Meckling, 1976).

In the context of this study, BPKP management acts as the principal, while the individual government internal auditors serve as the agents. Because superiors cannot perfectly and costlessly monitor field auditors' behaviors, auditors possess discretion over how they allocate their effort and resources during an assignment. When faced with heavy job demands, auditors, acting as utility maximizers, might exploit this imperfect monitoring to engage in DAB as a means to minimize their personal effort. Therefore, while COR theory explains the psychological depletion that drives withdrawal behaviors, agency theory conceptually enriches this model by framing DAB as an opportunistic action (and a form of residual loss) resulting from the imperfectly monitored, utility-maximizing behavior of agents within a governmental oversight body.

Direct Effects on Dysfunctional Audit Behavior

The direct mechanism occurs when stressors, such as time budget pressure, task complexity, or work-family conflict, trigger an immediate behavioral response without necessarily causing emotional job stress. Every threat or actual loss of resources does not inevitably plunge an auditor into a state of stress. Drawing on the organizational stress framework (Parker & DeCotiis, 1983), job stressors do not automatically yield second-level psychological outcomes (job stress) if the cause of the stress can be managed without delay, or if the individual's immediate coping mechanisms are highly effective. In this scenario, individuals deploy an instrumental, preventive coping strategy. Faced with an immediate threat to their temporal or cognitive resources, auditors may pragmatically engage in dysfunctional audit behavior (DAB) to swiftly limit resource expenditure. By circumventing the rigorous demands of the task, they resolve the threat efficiently, thereby preventing the escalation of the situation into actual psychological stress.

Time budget pressure represents time constraints arising from limited resource allocations for specific assignments (DeZoort & Lord, 1997), demanding auditors to execute tasks within strict boundaries (Otley & Pierce, 1996). According to COR theory, this pressure rapidly depletes an auditor's temporal and physical energy. To mitigate this loss, auditors may engage in DAB, such as Audit Quality Reduction Behaviors (AQRB) or Underreporting of Time (URT) (Otley & Pierce, 1996), to protect their performance reputation. Extensive empirical evidence confirms that perceived time constraints consistently increase the likelihood of DAB (Abbas & Hidayat, 2024; Achyarsyah & Sabilah, 2023; Mansor et al., 2021; Mensah, 2023; Prabangkara & Fitriany, 2021).

Similarly, task complexity, whether defined by structural task attributes (Campbell, 1988) or perceived psychological burden (Liu & Li, 2012; Sanclemente et al., 2022), severely taxes cognitive capacities. When task demands exceed an auditor's processing capabilities, the resulting resource drain prompts evasive coping strategies. Consequently, higher task complexity is empirically proven to be a significant positive determinant of DAB (Hadi & Tarmizi, 2025; Kartana, 2021; Limba et al., 2022).

Furthermore, work-family conflict constitutes an interrole friction where occupational participation complicates family or personal home responsibilities (Boles et al., 1997; Greenhaus & Beutell, 1985; Netemeyer et al., 1996). This conflict represents a severe threat to an auditor's resources. To counterbalance this depletion, auditors may compromise audit quality, a positive relationship validated by recent literature in various audit environments (Fatideh et al., 2023; Hau et al., 2023). Based on this theoretical and empirical alignment, the following hypotheses are formulated:

H1: Time budget pressure positively affects dysfunctional audit behavior.
H2: Task complexity positively affects dysfunctional audit behavior.
H3: Work-family conflict positively affects dysfunctional audit behavior.

The Mediating Role of Job Stress

Job stress is an initial psychological discomfort resulting from work environments that thwart personal goals or present demands exceeding an individual's coping capacity (Donovan & Kleiner, 1994; Larson, 2004; Parker & DeCotiis, 1983). The indirect mechanism operates when resource threats, actual losses, or failures to gain resources successfully overwhelm an individual's coping capacity, resulting in job stress. This pathway is particularly evident when stressors are not isolated catastrophic events but rather accumulated daily burdens. Individual minor stressors may not clearly constitute severe loss events, but when these hassles accumulate into meaningful aggregate losses, their effects become appreciably stressful (Hobfoll & Shirom, 2001). Once this accumulation plunges auditors into a state of job stress, their resources are severely impoverished. Individuals confronting such deteriorated emotional resources predictably select coping methods oriented toward withdrawal, manifesting as job dissatisfaction, decreased performance, or turnover intentions (Westman et al., 2004). In COR terms, this resource loss prevents further investment in workplace demands and inevitably leads to further resource loss (Hobfoll & Shirom, 2001). Consequently, as a post-stress intervention, auditors execute DAB as a withdrawal strategy, a final defensive mechanism to conserve whatever minimal resources they have remaining.

When auditors face extreme time budget pressures, their energy reserves are heavily taxed, leading directly to job stress (Tetelay et al., 2024; Wulandari et al., 2024). To limit subsequent resource loss post-stress (Westman et al., 2004), stressed auditors resort to DAB. Once experiencing resource depletion and stress, auditors tend to engage in withdrawal behaviors as a defense mechanism to protect their remaining resources (Hobfoll & Shirom, 2001). Empirically, job stress is proven to be a direct positive predictor of DAB (Achyarsyah & Sabilah, 2023; Rustiarini et al., 2021). Integrating these theoretical and empirical pathways, several studies explicitly confirm that job stress acts as a vital mediating mechanism bridging time budget pressure to DAB (Fatideh et al., 2023; Hau et al., 2023; Nazaripour & Zakizadeh, 2022).

Likewise, processing highly complex and ambiguous tasks necessitates intense mental investment, causing immediate resource depletion and elevated stress levels (Olsen & Kummen, 2023; Rustiarini et al., 2021; Sanclemente et al., 2022). This stress impairs the capacity to execute standard procedures, transmitting the negative impact of complex tasks into DAB. Job stress has been explicitly shown to mediate the relationship between task complexity and DAB (Rustiarini et al., 2021).

Finally, incompatible role demands inherent in work-family conflict trigger profound resource threats, positioning it as a primary antecedent of job stress (Dodanwala et al., 2022; Nazaripour & Zakizadeh, 2022; Tu et al., 2022). Exposure to such stress drives negative coping mechanisms, pushing employees toward DAB (Samagaio et al., 2024). Empirical investigations confirm that job stress significantly mediates the impact of work-family conflict on DAB (Fatideh et al., 2023; Hau et al., 2023; Nazaripour & Zakizadeh, 2022; Tu et al., 2022). Therefore, this study proposes the following mediation hypotheses:

H4: Job stress mediates the positive effect of time budget pressure on dysfunctional audit behavior.
H5: Job stress mediates the positive effect of task complexity on dysfunctional audit behavior.
H6: Job stress mediates the positive effect of work-family conflict on dysfunctional audit behavior.

RESEARCH METHOD

This study employs a quantitative explanatory research design to systematically elucidate the causal relationships and underlying mechanisms between the observed variables (Bougie & Sekaran, 2020; Darwin et al., 2020). The target population comprises active auditors from the Indonesian Financial and Development Supervisory Agency (BPKP). Given that these professionals routinely encounter demanding workloads, time constraints, and role conflicts, they represent a highly appropriate population for examining dysfunctional professional behaviors in the public sector. Primary data were collected utilizing a convenience sampling technique, facilitated through a digital survey distributed via Google Forms. This non-probability sampling approach was strategically chosen due to the practical constraints of accessing government internal auditors. Given their substantial workloads, geographical dispersion across various regional offices, and continuous involvement in time-sensitive and highly confidential national assignments, obtaining a fully randomized sample was logistically unfeasible. Therefore, convenience sampling served as the most viable and efficient method to achieve an adequate response rate from accessible auditors who were willing to participate amidst their demanding schedules. To ensure adequate statistical power for the structural equation modeling, an a priori analysis was conducted using the G*Power 3.1.9.7 software (Faul et al., 2009). Based on the model's most complex regression pathway, predicting dysfunctional audit behavior using four predictors, the minimum requisite sample size was determined to be 129 respondents to effectively detect the hypothesized effects.

The primary research instrument was a structured questionnaire, with all items evaluated on a 5-point Likert scale (Bougie & Sekaran, 2020). To ensure foundational content validity, all measurement scales were carefully adopted from well-established and empirically validated prior studies. Furthermore, to ensure contextual appropriateness, the instrument underwent a formal expert review process prior to distribution. During a research permit presentation conducted online on December 11, 2025, representatives from the Bureau of Law and Communication of BPKP, thoroughly evaluated each questionnaire item. The feedback provided during this session was utilized by the researchers to refine the phrasing, ensuring the instrument was highly relevant and easily comprehensible for the target auditor respondents.

The dependent variable, Dysfunctional Audit Behavior (DAB), conceptually defined as auditor actions that potentially compromise overall audit quality (Otley & Pierce, 1996), was measured using 13 items adapted from Silaban (2009). These items capture two specific dimensions, Audit Quality Reduction Behavior (AQRB), such as superficial document reviews and the omission of necessary audit procedures, and Underreporting of Time (URT). Time budget pressure, defined as strict time constraints arising from limited task resource allocations (DeZoort & Lord, 1997; Otley & Pierce, 1996), was assessed using a four-item scale adapted from Silaban (2009). Task complexity, encompassing both objective structural difficulties and subjective perceived cognitive burdens (Sanclemente et al., 2022), was measured via four items adapted from Marganingsih & Martani (2010). Work-family conflict, defined as interrole friction where occupational participation impedes family or personal obligations (Boles et al., 1997; Greenhaus & Beutell, 1985; Netemeyer et al., 1996), was evaluated using an eight-item scale from Boles et al. (1997) that accurately accommodates respondents regardless of their marital or parental status. Finally, job stress, positioned as the psychological tension arising when environmental demands exceed individual coping capacities (Larson, 2004), was measured using five items adopted from Amiruddin et al. (2019).

Data analysis was executed using Structural Equation Modeling-Partial Least Squares (SEM-PLS) via the SmartPLS 4 software. SEM-PLS was selected due to its robust capability in estimating complex multivariate frameworks, including simultaneous mediation pathways, without enforcing strict data normality assumptions (Hair et al., 2019, 2022). The analytical procedure involves a two-step approach, evaluating the measurement model followed by the structural model (Hair et al., 2019, 2022).

The measurement model (outer model) evaluation verifies indicator and construct reliability alongside validity. Indicator reliability was assessed via outer loadings, targeting ideal values above 0.708; however, loadings between 0.40 and 0.70 were retained if they supported content validity without compromising overall reliability or convergent validity, while values below 0.40 were strictly eliminated (Hair et al., 2022). Internal consistency was confirmed using composite reliability (ρ_c) thresholds exceeding 0.70 (Hair et al., 2022). Convergent validity was established by ensuring the Average Variance Extracted (AVE) values for each construct surpassed 0.50 (Hair et al., 2022). Discriminant validity was strictly evaluated utilizing the Heterotrait-Monotrait ratio (HTMT) criterion, ensuring values remained safely below the conservative 0.85 threshold for conceptually distinct variables, or 0.90 for similar constructs (Hair et al., 2022).

Following construct validation, the structural model (inner model) was evaluated. Collinearity issues were assessed by verifying that all Variance Inflation Factor (VIF) values were below 5 to prevent bias in path coefficient estimations (Hair et al., 2022). Path coefficients and hypothesis significance were tested using a bootstrapping resampling procedure with a 5% significance level for a one-tailed test. Decision regarding hypothesis acceptance primarily prioritized the bootstrap confidence intervals, verifying that the intervals did not contain zero to ensure estimation stability (Hair et al., 2022). The model's explanatory power was determined by the coefficient of determination (R^2) for the endogenous variables (Hair et al., 2022).

Additionally, out-of-sample predictive power was tested utilizing the PLSpredict procedure with k-fold cross-validation. A valid predictive model requires $Q^2_{predict}$ values above zero (Hair et al., 2022). The Root Mean Square Error (RMSE) of the PLS-SEM was then compared against a naive Linear Model (LM) benchmark to classify the predictive power into high, medium, low, or none (Hair et al., 2022). Ultimately, the specific mediating role of job stress was analyzed to classify the empirical effects into complementary, competitive, or indirect-only mediation, or alternatively, non-mediation (Hair et al., 2022).

RESULTS AND DISCUSSION

I. Data Collection and Descriptive Analysis

Following the pilot test and instrument refinement, primary data was collected via online questionnaires distributed to auditors at the BPKP across Indonesia. The survey was officially distributed institution-wide via a mass-broadcast circular letter to all BPKP unit heads. Consequently, a traditional response rate cannot be calculated as the exact number of individuals who actively received the link is untraceable. Out of 149 collected responses, 10 failed the embedded attention check and were eliminated. Although the remaining 139 valid responses represent a 3.9% participation rate of the total auditor population (3,549), this sample successfully exceeds the a priori G*Power minimum requirement of 129 respondents, ensuring adequate statistical power for the analysis.

Geographically, the 139 respondents were widely distributed across both central and regional BPKP offices, capturing a diverse cross-section of the national internal auditor population. Specifically, 34 respondents (24.5%) were affiliated with the central headquarters, comprising the Main Secretariat (21 respondents) and various Deputy offices (13 respondents). The remaining 104 respondents (74.8%) were spread across 31 regional representative offices spanning from Sumatra to Papua. Among these regional offices, the highest participation came from West Nusa Tenggara (9 respondents), Aceh (8), West Sumatra (7), Riau (6), East Kalimantan (6), and Central Sulawesi (6), while one respondent did not disclose their specific unit. Although a convenience sampling method was employed, this extensive geographical dispersion provides empirical reassurance that the gathered data and subsequent findings are not strictly localized to a single work environment or region.

Demographically, the respondents were evenly distributed by gender and predominantly young (84.9% aged 20–29 years). Most held a Diploma 3 degree (84.2%) and were in the early stages of their careers (74.1% with 1–4 years of experience), serving primarily as skilled or executing auditors (83.5%). Descriptive statistics indicated that respondents experienced high levels of time budget pressure and task complexity, medium levels of work-family conflict, relatively low levels of job stress, and medium level of dysfunctional audit behavior.

II. Measurement and Structural Model Evaluation

Data analysis was conducted utilizing Structural Equation Modeling-Partial Least Squares (SEM-PLS). The measurement model evaluation verifies indicator reliability, internal consistency, and convergent validity. Initially, the model consisted of 34 indicators. The initial algorithm run showed that while all indicators possessed outer loadings above 0.40, the Average Variance Extracted (AVE) for Work-Family Conflict and Dysfunctional Audit Behavior (DAB) were below the 0.50 threshold (0.464 and 0.422, respectively). To satisfy convergent validity criteria, an iterative elimination process was conducted on indicators with loadings between 0.40 and 0.70.

As detailed in Table 1, items WFC1 and WFC8 were removed. For DAB, to preserve the content validity of the Underreporting of Time (URT) dimension, the elimination strictly targeted the Audit Quality Reduction Behavior (AQRB) dimension, leading to the removal of AQRB2, AQRB4, AQRB5, AQRB6, AQRB8, AQRB9, and AQRB10. Furthermore, a PLSpredict diagnostic revealed that items JS3 and AQRB3 exhibited negative $Q^2_{predict}$ values (-0.007 and -0.016, respectively). To prevent deteriorating the model's out-of-sample predictive power (Hair et al., 2022), these two indicators were also deleted. Convergent validity was established as the Average Variance Extracted (AVE) for all variables exceeded the 0.50 threshold (ranging from 0.516 to 0.713). Discriminant validity was strictly satisfied, with all Heterotrait-Monotrait (HTMT) ratios falling well below the conservative 0.85 threshold.

Table 1. Comprehensive Measurement Model Evaluation (Initial and Final)

Construct	Indicator	Initial Loading	Status / Action Taken	Final Loading	Composite Reliability (ρ_c)	AVE
Time Budget Pressure (TBP)	TBP1	0.842	Retained	0.823	0.909	0.713
	TBP2	0.859	Retained	0.870		
	TBP3	0.850	Retained	0.861		
	TBP4	0.822	Retained	0.822		
Task Complexity (TC)	TC1	0.581	Retained	0.542	0.806	0.516
	TC2	0.795	Retained	0.791		

Construct	Indicator	Initial Loading	Status / Action Taken	Final Loading	Composite Reliability (ρ_c)	AVE
	TC3	0.841	Retained	0.832		
	TC4	0.610	Retained	0.671		
Work-Family Conflict (WFC)	WFC1	0.542	Deleted (To increase AVE)	-	0.869	0.527
	WFC2	0.801	Retained	0.815		
	WFC3	0.773	Retained	0.810		
	WFC4	0.705	Retained	0.713		
	WFC5	0.708	Retained	0.711		
	WFC6	0.625	Retained	0.609		
	WFC7	0.684	Retained	0.677		
	WFC8	0.571	Deleted (To increase AVE)	-		
Job Stress (JS)	JS1	0.667	Retained	0.629	0.860	0.608
	JS2	0.862	Retained	0.879		
	JS3	0.577	Deleted (Negative $Q^2_{predict}$)	-		
	JS4	0.802	Retained	0.788		
	JS5	0.765	Retained	0.801		
Dysfunctional Audit Behavior (DAB)	AQRB1	0.689	Retained	0.686	0.848	0.529
	AQRB2	0.624	Deleted (To increase AVE)	-		
	AQRB3	0.743	Deleted (Negative $Q^2_{predict}$)	-		
	AQRB4	0.617	Deleted (To increase AVE)	-		
	AQRB5	0.526	Deleted (To increase AVE)	-		
	AQRB6	0.621	Deleted (To increase AVE)	-		
	AQRB7	0.731	Retained	0.647		
	AQRB8	0.660	Deleted (To increase AVE)	-		
	AQRB9	0.702	Deleted (To increase AVE)	-		
	AQRB10	0.664	Deleted (To increase AVE)	-		
	URT1	0.584	Retained	0.703		
	URT2	0.552	Retained	0.712		
	URT3	0.688	Retained	0.868		

The structural model evaluation revealed no multicollinearity issues, as all Variance Inflation Factor (VIF) values were below 3.00. The model's explanatory power (R^2) indicated that the independent variables explained 14.1% of the variance in job stress and 25.7% of the variance in DAB. While these values are relatively low, indicating that DAB and job stress are highly multidimensional phenomena influenced by various unexamined factors, an out-of-sample predictive power assessment using PLSpredict confirmed that all $Q^2_{Predict}$ values were above zero, and the PLS-SEM model produced lower Root Mean Square Errors (RMSE) than the naive Linear Model benchmark, confirming high predictive power.

III. Hypothesis Testing and Discussion

The structural model assessed both direct and mediating effects. The findings are discussed based on the Conservation of Resources (COR) theory (Hobfoll, 1989; Hobfoll & Shirom, 2001; Westman et al., 2004) and relevant empirical literature. The results of the direct and indirect hypothesis testing are summarized in Table 2.

Table 2. Results of The Direct and Indirect Hypothesis Testing

Hypothesis	Path Coefficient	Original Sample	Confidence Interval (5%–95%)	Decision
H1	TBP → DAB	0.231	0.096 – 0.372	Supported
H2	TC → DAB	0.180	0.021 – 0.341	Supported
H3	WFC → DAB	0.128	-0.040 – 0.321	Not Supported
H4	TBP → JS → DAB	0.019	-0.023 – 0.061	Not Supported
H5	TC → JS → DAB	0.047	0.002 – 0.108	Supported
H6	WFC → JS → DAB	0.067	0.009 – 0.132	Supported

Notes: TBP = Time Budget Pressure; TC = Task Complexity; WFC = Work-Family Conflict; JS = Job Stress; and DAB = Dysfunctional Audit Behavior

A. The Effect of Time Budget Pressure on DAB

The analysis confirmed a significant positive direct effect of time budget pressure on DAB. Therefore, H1 is accepted. However, job stress did not significantly mediate this relationship, thus, H4 is rejected, indicating a *direct-only nonmediation* relationship (Hair et al., 2022). Based on COR theory, individuals strive to protect their resources (Hobfoll, 1989). Auditors perceive time budget pressure as a direct threat to their temporal and cognitive energy. Because BPKP auditors view tight deadlines as an inherent, expected part of their dynamic profession, this pressure does not necessarily manifest as emotional job stress. Instead, it triggers a pragmatic, preventive coping strategy. To avoid performance penalties and conserve their limited time, auditors directly resort to DAB, specifically underreporting their hours or superficially reviewing documents, as an immediate tactical solution. This finding explicitly reinforces COR theory by showing that in time-critical environments, individuals may bypass job stress entirely and employ immediate, pragmatic coping mechanisms to directly conserve their threatened temporal resources.

This finding strongly corroborates a robust empirical consensus, demonstrating that time constraints consistently trigger deviant behaviors across both private sector accounting firms (Abbas & Hidayat, 2024; Mansor et al., 2021; Mensah, 2023; Prabangkara & Fitriany, 2021) and public sector institutions (Achyarsyah & Sabilah, 2023). However, this study critically extends this literature by delineating the underlying motives. Internal government auditors face a fundamentally different landscape. Strict deadlines at BPKP are dictated by non-negotiable bureaucratic state mandates rather than commercial interests. Consequently, this study demonstrates that while DAB functionally remains the same across sectors, in the public sector, it is driven by systemic national workload imbalances rather than financial or client-driven motivations.

Crucially, the rejection of job stress as a mediator (H4) provides a deeper theoretical explanation for the patterns observed in prior supportive studies. This finding explicitly clarifies why studies such as Rustiarini et al. (2021) and Ibrahim et al. (2022) also found that time pressure fails to operate through work stress. By applying the COR theory framework, this study argues that extreme time constraints are perceived as chronic structural norms within the agency rather than sudden emotional shocks. Therefore, auditors do not plummet into job stress first. Instead, they immediately deploy instrumental, preventive coping strategies to mathematically preserve their temporal resources. They execute a rational, pragmatic circumvention, answering why time pressure bypasses the job stress mechanism across various empirical settings.

B. The Effect of Task Complexity on DAB

Task complexity exhibited a significant positive direct effect on DAB, supporting H2. Additionally, job stress significantly mediated this relationship, supporting H5. This represents a *complementary mediation* (Hair et al., 2022). Complex audit tasks demand intense cognitive investment. According to COR theory, when auditors face extreme complexity, they may pragmatically

bypass rigorous procedures to artificially lower the task's difficulty to preserve their resources, acting as an immediate defense mechanism against cognitive resources depletion. Simultaneously, continuous exposure to highly complex tasks heavily drains mental resources, eventually leading to job stress. Once in a stressed state, auditors engage in withdrawal behaviors (DAB) as a post-stress intervention to protect their severely depleted remaining resources. This complementary mediation reinforces COR theory by demonstrating a dual pathway of resource conservation. Auditors utilize both immediate defensive behaviors to artificially lower task difficulty, and subsequent withdrawal behaviors as a post-stress intervention.

By establishing this dual mechanism, this study critically synthesizes the fragmented findings in prior literature. Previous research has largely been polarized into two distinct camps. The first camp focuses strictly on direct behavioral outcomes, demonstrating that complexity prompts immediate deviant practices (Hadi & Tarmizi, 2025; Kartana, 2021; Limba et al., 2022). Conversely, the second camp, particularly in broader organizational studies, emphasizes the physiological and psychological toll, proving that high task complexity exponentially depletes mental resources and generates severe psychological symptoms (Olsen & Kummen, 2023; Sanclemente et al., 2022).

This study's complementary mediation perfectly bridges these two perspectives by illustrating the dynamic timeline of resource conservation. Initially, when confronted with highly complex audit demands, government auditors employ a direct, preventive defense mechanism, they tactically bypass rigorous procedures to artificially lower the task's cognitive burden, confirming the direct findings of Limba et al. (2022) within the BPKP context. However, as exposure to this complexity becomes prolonged and continuous, this initial defense is insufficient. The cognitive drain exceeds their coping threshold, plunging them into actual job stress, as theorized by Olsen & Kummen (2023) and Sanclemente et al. (2022). Once this state of job stress is reached, DAB transforms from a calculated shortcut into a post-stress withdrawal behavior, an attempt to protect their severely depleted remaining resources. Thus, this finding corroborates Rustiarini et al. (2021) while significantly expanding the theoretical mapping.

C. The Effect of Work-Family Conflict on DAB

The direct effect of work-family conflict on DAB was not significant, leading to the rejection of H3. However, job stress significantly mediated the relationship between work-family conflict and DAB, supporting H6. This signifies an *indirect-only mediation* (Hair et al., 2022). Work-family conflict does not directly solve technical audit problems, hence, auditors do not pragmatically lower audit quality merely because of family friction. Instead, DAB only occurs when this friction translates into psychological distress. From the COR perspective, managing conflicting work and family roles severely threatens personal energy and conditions (Hobfoll, 1989). When this conflict drains resources to the point of inducing job stress, auditors lose the capacity to maintain professional rigor. Only at this stage of stress-induced resource depletion do auditors resort to DAB to prevent a total psychological breakdown while superficially maintaining their workplace reputation (Westman et al., 2004). This indirect-only mediation significantly reinforces COR theory by highlighting that work-family conflict-related resource threats do not immediately trigger professional deviance; rather, withdrawal behaviors manifest solely as a last-resort conservation strategy after an individual's emotional reserves have been depleted into job stress.

This finding critically resolves a distinct theoretical divergence in the current literature regarding how personal stressors permeate the professional domain. Several prior studies posit a direct behavioral spillover, arguing that work-family friction immediately triggers reduced audit quality and dysfunctional behavior (Fatideh et al., 2023; Hau et al., 2023). However, this study empirically challenges that direct linkage, aligning instead with the framework established by Nazaripour & Zakizadeh (2022) and Amiruddin et al. (2019) within the auditing sector, as well as Tu et al. (2022) and Dodanwala et al. (2022) in broader professional contexts. The results firmly establish that domestic friction does not instantly translate into professional deviance; rather, job stress acts as the mandatory mediating mechanism that bridges these two separate domains.

CONCLUSION

This study provides critical insights into the factors influencing dysfunctional audit behavior among public sector auditors at the Indonesian Financial and Development Supervisory Agency (BPKP). The findings reveal that time budget pressure and task complexity directly drive dysfunctional audit behavior. When auditors face unrealistic time constraints or intricate tasks, their propensity to engage in DAB increases as a tactical response to ensure timely completion. Furthermore, job stress serves as a crucial psychological mechanism mediating the impact of task complexity and work-family conflict on dysfunctional behavior. Complex duties and work-family conflict deplete auditors' resources, precipitating job stress. Consequently, stressed auditors resort to DAB as a defensive and withdrawal coping mechanism. Interestingly, work-family conflict does not directly trigger these deviant behaviors unless it escalates into job stress, demonstrating auditors' capacity to separate personal matters from professional standards. Additionally, time budget pressure circumvents the stress mechanism entirely, prompting pragmatic shortcut behaviors rather than emotional distress.

The implications of these findings are substantial. Theoretically, public sector auditing literature must integrate psychological constructs, particularly job stress, as central mediators of auditor behavior rather than focusing solely on technical competencies. Practically, management must prioritize realistic time budgets based on actual field conditions rather than historical data alone. Workload distribution must align meticulously with individual competencies to prevent cognitive overload. Moreover, psychological interventions are vital. Establishing stress management programs and counseling services can effectively disrupt the transmission of task complexities and work-family conflicts into DAB.

This research acknowledges several limitations. First, the explanatory power (R^2) for both job stress (14.1%) and dysfunctional audit behavior (25.7%) is relatively low. This indicates that the current model is limited in fully capturing the variance of these complex behaviors. The low explanatory power suggests that DAB and job stress among government auditors are heavily influenced by additional role stressors and individual psychological attributes not examined in this study, such as an auditor's locus of control (Abbas & Hidayat, 2024), role ambiguity (Amiruddin et al., 2019; Hau et al., 2023), and continuous professional commitment (Prabangkara & Fitriany, 2021). Methodologically, the reliance on self-reported questionnaires introduces the risk of social desirability bias, given the sensitive nature of DAB. Furthermore, while the measurement instruments were adopted from well-validated prior studies and underwent a qualitative review process by the Bureau of Law and Communication of BPKP to ensure contextual appropriateness, future research could involve a more extensive panel of academic experts for content validation. Additionally, the use of a convenience sampling technique inherently introduces selection bias, as the sample was not randomly drawn. Finally, the sample demographics were disproportionately dominated by young, early-career executing auditors, which may limit the generalizability of the findings across different organizational tiers.

To address these constraints, future research should expand the conceptual model by incorporating variables like auditor's locus of control, role ambiguity, and continuous professional commitment. Adopting a mixed-methods approach with qualitative interviews could unveil the nuanced motivations behind pragmatic shortcut behaviors. Future research could involve a more extensive panel of academic experts for content validation. Lastly, employing stratified random sampling is recommended to achieve a proportionally representative demographic profile across diverse managerial levels, age groups, and tenures, thereby enriching the overarching understanding of audit behavior.

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