

ABSTRAK

Dysfunctional Auditor Behavior atau perilaku disfungsional auditor merupakan perilaku menyimpang terhadap standar audit yang disebabkan oleh tindakan auditor, tekanan dalam lingkungan kerja meliputi tekanan feedback, tekanan pengaruh sosial, tekanan beban tugas, tekanan waktu dan kode. *Dysfunctional auditor behavior* juga diartikan sebagai perilaku atau tindakan seorang auditor yang dapat mereduksi kualitas audit yang dihasilkan, salah satunya berasal dari tekanan berlebihan yang diterima oleh seorang auditor dapat menimbulkan perilaku mengarah kepada ketidaksesuaiannya dengan prosedur audit.

Penelitian ini bertujuan untuk mengetahui pengaruh *Role of Organization Commitment*, *Machiavellian*, dan *Auditor Performance* terhadap *Dysfunctional Auditor Behavior*. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data primer. Metode penelitian yang digunakan adalah *Convenience Sampling*. Data penelitian diperoleh melalui penyebaran kuesioner kepada 106 responden Auditor (Akuntan Publik) yang bekerja di Kantor Akuntan Publik yang terdaftar di OJK dan berada di wilayah DKI Jakarta.

Hasil penelitian menunjukkan bahwa *Role of organization commitment* dan *Auditor performance* tidak berpengaruh terhadap *Dysfunctional auditor behavior*. *Machiavellian* berpengaruh terhadap *Dysfunctional auditor behavior*. *Audit quality* mampu memediasi pengaruh *Role of organization commitment* dan *machiavellian* terhadap *dysfunctional audit quality*, tetapi tidak mampu memediasi pengaruh *auditor performance* terhadap *dysfunctional auditor behavior*.

Kata Kunci: *Dysfunctional Auditor Behavior*, *The Role of Organization Commitment*, *Machiavellian*, *Auditor Performance*, *Audit Quality*

MERCU BUANA

ABSTRACT

Dysfunctional auditor behavior or auditor's dysfunctional behavior is behavior that deviates from audit standards caused by auditor actions, pressure in the work environment which includes feedback pressure, pressure from social influences, pressure from workload, time pressure and code. Dysfunctional auditor behavior is also interpreted as the behavior or actions of an auditor that can reduce the quality of the resulting audit, one of which comes from excessive pressure received by an auditor which can lead to behavior that leads to non-compliance with audit procedures.

This study aims to determine the influence of the Role of Organizational Commitment, Machiavellian, and Auditor Performance on Dysfunctional Auditor Behavior. This research is quantitative research using primary data. The research method used is convenience sampling. The research data was obtained by distributing questionnaires to 106 Auditor (Public Accountant) respondents who work at Public Accounting Firms registered with the OJK and located in the DKI Jakarta area.

The result showed that the role of organization commitment and auditor performance did not affect dysfunctional auditor behavior, but Machiavellian has effect on dysfunctional auditor behavior. The role of Organizational Commitment and Machiavellian had a significant positive effect on mediated dysfunctional audit behavior by Audit Quality, while Auditor Performance has no effect on Dysfunctional audit behavior mediated by Audit Quality.

Keywords: *Dysfunctional Audit Behavior, The Role of Organization Commitment, Machiavellian, Auditor Performance, Audit Quality.*