

DETERMINANTS OF DYSFUNCTIONAL BEHAVIOUR AMONG AUDITORS IN NIGERIA

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Abstract:

Ensuring good audit quality has become germane following developments that have ridiculed the credibility of financial statements worldwide. Achieving a strong audit quality entails an auditor identifying and reporting pertinent abnormalities in corporate financial reports, demonstrating his expertise as a professional auditor. Audit quality remains fundamental in giving credibility to information presented in financial statements. Reduced audit quality behavior remains a serious area of accounting and auditing literature, and this can be ascribed to the importance of quality audits in a global business environment. This study is aimed at ascertaining the determinants of Dysfunctional audit behaviors. One hundred copies of an organized questionnaire were distributed to selected accountants in the South-South region of Nigeria. This study employed a multivariate regression technique to analyze data collected from respondents. The results showed that auditor tenure and organizational commitment are inversely proportionate to dysfunctional behavior. The result showed that task complexity and time budget pressure are directly proportional to dysfunctional behavior. This study recommended that audit commitment should be tested periodically and used as a basis for retention. This study further recommended that elongated auditor tenure should be encouraged.

Keywords: Dysfunctional Audit Behaviour, Organizational Commitment, Under Reporting

INTRODUCTION

The firm's owners are concerned with the level of managers' stewardship (who should be their representatives), while managers are concerned with what they will take home as remuneration. Fostering these apparelling concerns by the principal and agent sometimes leads to a conflict of interest; hence, the firm's owners must engage an auditor's services to protect their interest. Watts and Zimmerman (1986) document that employing the services of an auditor will help in practical terms to reduce information asymmetry and safeguard the stake of fund providers. The authors also argue that audits deliver realistic reassurance that the reports prepared by managers are void of substantial misstatements. DeAngelo (2000) argues that the clamor for the employment of auditors started as far back as 1200 AD, shortly after the industrial upheaval. The industrial upheaval triggered unprecedented business expansion, necessitating assurance providers' engagement to certify management activities. Despite the mammoth of money spent on employing assessors for quality control, audit failures have occurred in the business environment worldwide in modern times. The numerous audit failures that erupted sporadically in the last few years put the integrity and reliability of audits under contest. Researchers have beamed their searchlight into this grey study area to discover the elements that prompted these enormous audit under-turn. Some scholars argue that institutional factors are responsible for the recent wanton audit failures experienced across the globe. In contrast, others think auditors' factors are grossly responsible for the worldwide downturn in audit outcomes.



Coram et al. (2018) argue that the auditor's refusal to track doubtful transactions, failure to test all transactions in a sample, refusal to thoroughly examine a complex transaction, yielding to clientele weak elucidations, wrong sign-off, artificial assessment of clientele book of account and acceptance of strange transactions in the sample were the major causes of audit failures witnessed in recent times. All the factors above can be termed dysfunctional audit behavior.

Frey (2010) called the dynamics outlined in prior literature dysfunctional Audit Behaviours (DAB). The author also postulates that how persons react to ethical matters mirrors the ethical concentration of the issue. In other words, as the concentration or rigorousness of its constituents upsurges, the apparent aggregate "ethical heat" of the matter upsurges.

Several scholars contend that internal locus on the audit influences dysfunctional audit behavior (Agoglia et al., 2011; Akers & Qianhua, 2010; Kingori, 2003; Margheim et al., 2005; Halil & Smith, 2022). Other researchers (Paino & Ismail, 2012; Robins & Wayne, 2004; Soobaroyen & Chengabroyan, 2006; Yuen et al., 2011; Yuniarti, 2012; Syam & Ghozali, 2020) contend that dysfunctional audit behavior prospers in an atmosphere where time budget pressure is placed on the auditor. In order to beat the time limit, the assessor displays dysfunctional audit behavior so that he is not seen as an incompetent auditor.

Sweeney (2016), on the other hand, contends that peripheral elements like audit tour, firm and expert steadfastness, previous participation in clientele and clientele size are determining factors of dysfunctional audit quality characteristics. Coram et al. (2008) stress that dysfunctional audit behaviors vary concerning "moral intensity," this can be apt to elucidate why certain actions are more predominant than others. Paino et al. (2012) contend that auditors with highly committed client management will likely display dysfunctional behaviors.

Dysfunctional audit behavior is an inappropriate performance by an auditor that will reduce the extent of proof the auditor will depend upon to draw his conclusion. It is an action exhibited by the auditor that renders the audit evidence undependable, untrue and inadequate (Herrbach, 2011). Numerous researchers argue that an auditor's dysfunctional behavior largely depends on the auditor's attributes (Malone & Robert, 1996; Otley & Pierce, 1996; Donnelly et al., 2003; Rostaminia et al., 2022).

Other scholars argue that work pressure caused by time constraints and deadlines will affect the output or quality of an audit task. Rhode (2010) documents that when an audit task is subjected to time constraints, the auditor automatically adopts dysfunctional audit behaviors to avoid being found wanting by his boss or client.

Some authors suggest that individual physiognomies, such as locus of internal and external control, determine the level of dysfunctional behavior the auditor will exhibit. The behavioral schools of thought argue that external factors (like firm commitment and turnover intention) in the firm ecosystem help to curtail dysfunctional auditors' behavior (Donnelly et al., 2003; Paino et al., 2014; Malone & Robert, 2006; Paino et al., 2012; Dewi & Dewi, 2022).

Other scholars suggest that the commitment of professional bodies to quality control of audit services in the market within its jurisdiction will influence dysfunctional audit behavior to a large extent. This study aims to reconcile the mixed results obtained from prior studies. This study aims to ascertain the determinants of dysfunctional audit behavior in Nigeria. The remaining part of this paper is as follows: Section 2

Conceptual Framework. This research anticipates affirming the characteristics of dysfunctional audit behavior (DAB). These characteristics comprise Time-budget pressure (TBP), task complexity (TC), organization commitment (OC) and Auditor Tenure (ATEN). This study

proposes task complexity and professional body commitment as new attributes of dysfunctional audit behavior.

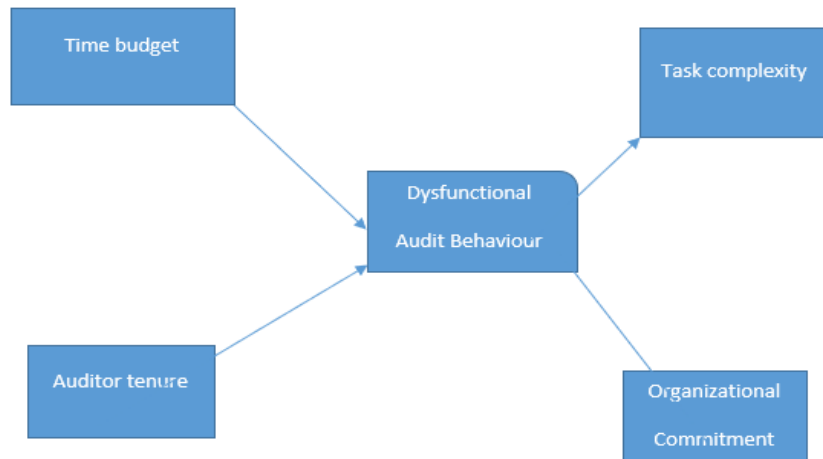


Figure 1. Conceptual Framework

Dysfunctional Behaviour. Ghozali and Setiawan (2006) describe dysfunctional behavior as behavior driven by a worker or cluster of workers that adversely affect persons within the firm, clusters of persons or in the business ecosystem. Soobaroyen (2006) reports that dysfunctional behaviors are actions that junior staff decisively and arduously exert to alter the operational system for self-gratification. Dysfunctional behavior originated from Argyris' (1952) formative case-study-oriented paper. This concept describes the "firm and the influence of supervisors' disposition provoked the employment of a professional accountant. Hartmann (2000) sees DAB as overriding control structure policies and measures (Jaworski & Young, 1992; Tjan et al., 2019). Hartmann (2000) argues that dysfunctional auditor behavior remains an 'illogical' humanoid predisposition, but somewhat responses that can be 'logically' anticipated in reaction to checks and procedures. The degree of the likable preventive measures influences profitability, valuation, and compensation, which also influence supervisory stress and pressure and consequently culminate in dysfunctional behavior. The activities of auditors that lead to dwindling audit quality are known as dysfunctional audit behaviors (Otley & Pierce, 1996; Coram et al., 2003). The variability of diverse deeds might present an unswerving peril on the value of the audit. Another kind of averse audit disposition is underreporting the actual time (URT) to complete a particular audit job (Donnelly et al., 2003). It happens when examiners finish actionable tasks on their period and are frequently stimulated by the need to prevent or reduce budget overruns (Lightner et al., 1982). Though this kind of deed does not constitute an instantaneous danger to audit quality, it might result in adverse consequences such as imprecise appraisals of employees, lost firm income, idealistic forthcoming budgets and dysfunctional audit behavior on forthcoming audits. Numerous researchers see dysfunctional audits from different standpoints. Public Oversight Board (2008) defines Dysfunctional Audit Behaviour (DAB) as the deliberate acts of auditors that diminish audit proof during an audit engagement.

Khan et al. (2013) define dysfunctional behavior as unscrupulous activities, such as untimely sign-off and substituting audit procedures with intuition.

Malone and Roberts (1996) define DAB as the deed of an auditor throughout an audit work, which improperly diminishes audit proof gathered efficacy. AICPA's Cohen Commission (1978) divulged that it is not unusual for assessors to sign audit engagement before finishing all the needed procedures and discovering an error from each stage (Alderman & Deitrick, 1982)



Lightner et al. (1982) find that sixty-seven percent of the large firms interviewed agreed that they exhibit dysfunctional audit behaviors such as the premature signing of audit stages without essentially following the needed steps (Alderman & Dietrick, 1982; Hyatt & loving, 2001; Otley & Pierce, 1996; Raghunathan, 1991; Rhode, 1978) employing client elucidations as a substitution for other audit proof making insincere evaluations of client documents (Kelly & Margheim, 1987, 1990; Otley & Pierce, 1996).

Although there have been assiduous efforts to legitimize dysfunctional audit behavior, other kinds of DAB, like false sign-off, are still taboo. Hence, how an auditor exhibits a DAB reflects his or her opinion about the functional or dysfunctional nature of the behavior. It is significant to comprehend how external auditors in emerging economies see DAB. Auditors can exhibit dysfunctional behaviors in many ways, but this study focuses on premature sign-offs and underreporting of actual time. Premature sign-off is perceived as "when an auditor signs off on needed audit processes and refuses to follow comprehensive and vital audit steps" (Pierce & Sweeney, 2004).

Undeniably, an outside assessor's duty is enormous to uphold ethical standards and decisions (Jais et al., 2016). Graham (1985) documents that the absence of an imperious engagement process is frequently the reason for assessment failures. An untimely sign-off suggests undesirable mannerisms and opposes unethical standards by the International Auditing Standard Board. Untimely sign-offs have sternly exaggerated the quality of audits in recent times.

Under Reporting of Actual Time (URT) ascends after an auditor transmits imputable work and does not allow the burden to fall on the clientele who hired him. Though this conduct only instantly affects audits, it leads to exaggeratedly stumpy periodic reports. It can also lead to unwanted outcomes such as erroneous staff appraisals, loss of organization's income, impracticable anticipated budgets and declination of audit quality on future engagements. URT is probable to result in extremely constricted time budgets, which prior works (Alderman & Deitrick, 1982; Otley & Pierce, 1996) stressed to be a foremost reason for dysfunctional behavior but does not ineluctably result in the declination value of an audit as the aptitude to keep to time budgets was seen as 'highly significant' element that influence the development and perform of an audit task. URT has developed into a comparatively simple stratagem for auditors (Rhode, 1977; Lightner et al., 1982; Pierce & Sweeney, 2005).

Budget, Time Pressure, and dysfunctional behavior. Time budget pressure is time constrictions that happen or may have taken in the presence of scarce resources (time) allotted for doing the audit jobs (DeZoort & Lord, 1997). This constriction can pressure the auditors because the period allotted for completing the task might constitute audit risk. This time constraint will greatly affect the auditor's behavior (Svanstrom, 2015). There are two likely outcomes to pressure mounted on the auditor by tight time pressure and functional or dysfunctional behavior

Auditors who behave functionally are inclined to exert superfluous effort to finish their engagements and collect remuneration. Lopez and Peters (2011) opine that dysfunctional behavior includes reducing some audit processes and the ineffectual gathering of audit proofs (Svanstrom, 2015). Prior studies on the association of time budget pressures with the behavior of auditors reveal that the inclination of a tight time budget resulting in dysfunctional behavior is inexorable. Unitary (2014) argues that if the time budget is too tight, the exhibition of dysfunctional behavior by the auditor is inevitable. The dysfunctional behavior upsurges when threats and opinions of misstatement are trivial. When time budgets become very tight, an auditor is forced to under-report actual hours spent on the task. Ponemon (1992) established that budget stress has a negligible impact on the audit outcome when there is a high degree of ethical considerations.

Rabih (2013) scrutinizes the diverse issues that hypothetically induce the auditor's conduct toward qualitative audit, which will help prevent audit miscarriage. It is the first experimental work assessing auditors' mannerisms alongside audit firm specifics like time deadline, budget, and performance assessment. The outcomes of this study suggest that most of the auditors understudied not only exhibit averse behavior during their audit engagements but also attempt to side-step it in methodological audit areas. Most understudied auditors intentionally perpetrate dysfunctional behavior to beat the time budget set by their employers. It is reported that a misunderstanding of the word dysfunctional behavior of auditor causes selected dysfunctional behavior. Auditors presume they are adding value to an audit task, whereas, in actual sense, they are exhibiting adverse audit mannerisms.

Al-Qatamin (2020) investigate the influence of time pressure on audit quality and premature sign-offs of auditors in Jordan. Descriptive statistics was employed to describe the data extracted from the field, while Pearson correlation was employed for data. The research outcomes reveal that time pressure significantly influences premature sign-offs of the audit procedure.

Gabriel (2016) researched to establish the causes of time pressures among Maltese auditors employed by an audit firm. The work evaluates the implications of the concerns emanating from the influence of time pressures on the time reported by the Maltese auditors and the audit quality of an audit assignment. The questionnaire was administered via social media. Their outcomes reveal that time pressure in the Maltese audit industry is the reason for the cutthroat competition in the industry. The study establishes that time pressure has no emblematic impact on dysfunctional audit behavior.

Al-qatamin (2020) investigate the influence of time pressure on audit quality and premature sign-offs in Jordan. To attain the aim of the work, the investigator used an inquiry form drawn from literature and administered it to the respondents in the Jordanian auditor industry. Pearson correlation was used to analyze data gathered from the field. The research outcomes reveal that the respondents established that time pressure significantly influences premature sign-offs of the audit process. The hypothesis to be empirically tested would be as follows:

H₀₁: Time-budget pressure has a significant effect on auditors' dysfunctional behavior

Organizational Commitment and Dysfunctional Behavior. Organizational commitment can be seen from two standpoints. First, organizational commitment can be seen as attaining organizational objectives and the readiness to expend energy on the firm, linked to affirmative conduct, such as engagement performance alongside attendance (Porter et al., 1974). Organizational commitment can generate a countervailing dynamism on averse predispositions. When commitment surges, the firm is said not to be aggressive. Cooking books does not necessarily imply reinforcements of want. Second, it can be seen as the effort extorted by management to curtail the excesses of employees. It is the extra effort put in by management to build a self-sustaining system that checkmates deviant behavior within the organizational biomes.

Those who are resilient in an organization and alacritous in exerting effort to accomplish organizational objectives know that they need not be unscrupulous or employ an averse approach to accomplishing their individualistic objectives.

The essential role of a firm might similarly demonstrate the variances in responses of individuals with extraordinary and diminutive organizational commitment (Nouri & Parker, 1996). Lincoln and Kalleberg (1990) contend that enormously dedicated employees will put more effort into doing their jobs even when such exertion will not unswervingly lead to financial recompense. Persons with extraordinary organizational commitment will desire the firm to thrive. Individuals who are partially committed to the organization will explain egocentricity rather than offices to say



that persons with low echelons of commitment are more likely to display dysfunctional behaviors and take this behavior as norms (underreporting of time). This conversation will lead to the following hypothesis:

Ho₂: Organizational commitment has no significant impact on the dysfunctional auditor behavior

Task Complexity. Another strain dynamic in the work setting is the multidimensionality of the task. Task complexity can complicate the audit procedure when the auditor faces such circumstances.

Bonner (1994) reports that task complexity has three vital implications for auditor behavior. First, the complexity of tasks influences the accountant's work disposition. Second, it will lead to training, enhancing staffers' understanding. Third, deciphering multifaceted assignments can assist management in making the right decision concerning the assignment of audit staff to auditors (Chung & Monroe, 1998). Benford (2000) opines that the "multifaceted audit engagement" can reinforce decision-makers mindset. Some workers argue that multifaceted assignments can increase audit workload, reducing output quality. Suffice it to say that an extreme degree of complex assignment (job complexity) will influence the workload of workers and, in turn, make workers exhibit dysfunctional behavior (Yuen et al., 2013). The above led to the formation of the second hypothesis:

Ho₃: Task complexity has no significant impact on the dysfunctional auditor behavior

Auditor Tenure and Dysfunctional Behaviour. Sinason, Jones, and Shelton (2001) opine that tenure is the length of time an auditor's connection with a client lasts. The auditor tenure has an influence on auditor independence in fact or appearance. Deist and Giroux (1992) report that tenure is the number of years the auditor has to spend acting as an auditor for a client. Widi (2009) documents that the tenure audit is the number of auditors who relate to their clients. To uphold the unbiased judgment of auditors, the SOA (Sarbanes Oxley Act) promulgated some guidelines to prevent auditors from playing in the gallery. One such guideline is the five-year mandatory audit rotation. GAO (General Accounting Officer) (2003) carried out an appraisal for one year of audit firm rotation and audit partner rotation. The study's outcome reveals that auditor tenure is essential because it safeguards the auditor against displaying dysfunctional behavior due to over-familiarity with the client.

Amalia and Baridwan (2019) examine the association of time pressure with audit quality in the presence of a moderator. It is presumed that period and cost limitations mount pressure on auditors' ability to complete and finish their tasks within the stipulated cut-off date. Nevertheless, despite the proposition that time pressure can negatively influence audit quality, Yan Xie (2016) is resolute that "there is no prevalent decline in audit quality. Yan and Xie (2016) establish that age might influence the discernment and response of auditors to stress. In other words, younger auditors possess the physical capability to withstand time pressure and the desire to work longer.

Zulman (2014) studies the influence of work period pressure on the behavior of untimely audit sign-off. In his work, he discovered that time pressure positively influences the premature sign-off behavior exhibited by audits while carrying out audit engagements. Nevertheless, the outcomes of the work are separate from the results of similar works done in Jakarta.

Smith and Emerson (2017) investigate the correlation of individualistic pliability echelons with averse Audit behavior in a prolonged functional strain model. The reduction in RAQP is theorized to explain pliability. Their study's outcomes reveal that advanced echelons of pliability are linked with low levels of RAQP and a reduction in quality alongside strain stimulation and fatigue predispositions.



Rachma, Ji and Grogot (2017) examine the influence of individualistic eccentric on DAB, employing two mediating variables to be precise, and quality control as a variable to reinforce and abate budget pressure. The inquiry outcomes divulge that a noble auditor's behavior can intensely reduce the likelihood of reduced audit quality practices. Their outcomes confirm that budget pressure will lead to dysfunctional behavior (Sweeney et al., 2010).

Umar (2017) studies the influence of information technology and stress, such as time budget and job complexity, on dysfunctional audit behavior. His work ascertains that dysfunctional audit behavior has an emblematic influence on uncovering fraud. Data were collected from 81 Jakarta auditors and evaluated employing the structure equation model (SEM). The outcomes elucidate that pressure (time budget and complexity task) significantly influences dysfunctional audit behavior, whereas information technology has no emblematic influence on dysfunctional audit behavior. These outcomes also pointed out that dysfunctional audit behavior adversely influences the discovery of fraud. Work associated with strain structure elucidates the situations that create stress (stressors). Pressure can make a person display dysfunctional behavior and demotivate him from giving his best. An increase in dysfunctional audit behavior will reduce the auditor's capacity to detect substantial misstatements in the financial report.

Amala et al. (2019) document that minimizing time pressure permits the auditor to conduct the engagement more effectively and efficiently. Time pressure is inversely related to audit quality. It implies that the time scheduled for the auditor to finish the job may force him to miss out on several vital auditing procedures and processes.

Putra et al. (2020) carried out work to scientifically establish the influence of organizational commitment on auditor performance using dysfunctional audit behavior as a moderator. The population of the research work comprises all the auditors in KAP in all provinces of Bali. The sample was selected via the purposive sampling technique with the working conditions for KAP auditors for at least a year. Data were gathered by administering a questionnaire to respondents. Hypotheses were tested by path analysis. The outcome of the study reveals that organizational commitment positively influences auditor performance. The outcome further shows that dysfunctional behavior has an emblematic moderating effect on the relationship between firm commitment and auditor performance.

Prabangkara and Fitriany (2021) worked to establish the determinants of dysfunctional audit behavior. The study used primary data. A questionnaire was administered to respondents in the field, and multivariate regression was deployed to analyze data gathered from the field. The study's outcomes reveal that professional due diligence, time and budget pressure unabatedly influence underreporting time and audit quality.

H04: Auditor Tenure has no significant effect on dysfunctional behavior

METHODS

The population of study includes all the registered non-big 4 audit firms, South-South in Nigeria. A sample of 20 audit firms was chosen employing a stratified random sampling technique. Based on the availability of respondents 7, seven copies of the questionnaire (a total of 140) were administered to the selected firm. Only a hundred (100) copies of the questionnaire were properly filled and returned. This study employs primary data employing questions in line with the reality that this research focuses on "Behaviour," which depends on an individual's opinion and morals. The questionnaire was cautiously constructed and then administered to professional and audit partners of the selected audit firms to get the necessary information to establish the association of the dependent variable with independent variables. The research work employed open-ended



questions. Likert Scale questionnaires were used to ascertain the respondents' "agree or disagree" with the questionnaires. The questionnaire has two sections: the bio-data and the main question.

The test confirmed the questionnaire's authentication and retest technique with 25 staff members of comparable organizations. Using Cronbach alpha at the 0.05 level, the reliability coefficient of the variables ranged from 0.786 to 0.885, reflecting suitable appropriateness and judging the questionnaire as valid and reliable.

The questionnaire was delivered by hand to the respondents, who were to fill out the questions themselves. After the analysis, the data was presented in tables according to the research questions. Content Validity was confirmed by having the questionnaire experts review it.

Reliability has to do with the aptitude of the apparatus to quantify dependably what it is meant to quantify. It is stressed that the consistency of an apparatus is sternly related to its validity. An apparatus cannot be valid unless it is reliable. Conversely, the reliability of an apparatus is independent of its validity. It is conceivable to measure the reliability of an instrument accurately. Reliability enhanced the dependability and accuracy of the apparatuses. Mugenda and Mugenda (1999) say that reliability is the extent to which a research apparatus produces steady results after repetitive trials.

Data collected from the field were converted to quantitative data using SPSS. The multivariate regression technique was employed to analyze the data. Other pre-tests, such as descriptive statistics and correlation, were performed.

Model Specification. Based on the relevant literature and theoretical support aforementioned, the regression models presented below:

$$DAB = \beta_0 + \beta_1 TBP + \beta_2 TCM + \beta_3 AUTEN + \beta_4 ORGCOM + \epsilon$$

Where:

DAB - Dysfunctional behavior

TCM- Task complexity

AUTEN- Auditor Tenure

TBP - Time Budget Pressure

ORGCOM- Organizational Commitment

Dysfunctional Behaviour is any behavior that can damage the health of an ecosystem and harm inhabitants that function within the ecosystem. This study measures dysfunctional behavior using premarital sign-off and under-reporting actual time.

Task Complexity. Task complexity measures how difficult an assignment is and is often recognized with unexpected connections between a user and the system. It identifies many interrelated and interdependent task components regarding the skills and abilities of the person (or group) assigned to the task.

Time Budget Pressure. Time budget pressure is measured as the strain due to allocating insufficient labor hours to an audit task (Kelley et al., 2005).

Organizational Commitment. This study adopted Cook and Wall's (1980) model to measure organizational commitment. The model contains three broad ingredients: identification, involvement and loyalty.

Table 1. Bio-data of Respondents

Respondents		Count	%
Gender	Male	79	79





	Female	21	21
	Total	100	100
Marital Status	Marriage	82	82
	Single	14	14
	Divorce	4	4
	Total	100	100
Age	21-30	12	12
	31-40	71	71
	41-50	11	12
	Above 51	6	5
	Total	100	100
Work Experience	6-10	25	25
	11-15	21	21
	16-20	19	19
	21-25	6	6
	26-30	16	16
	Above 31 years	13	13
	Total	100	100
Status	Junior staff	79	79
	Senior Staff	21	21
	Total	100	100

The description of the data is given below; from the analysis of the responses recovered, of the 100 respondents whose responses were used for the analysis, 21 of the respondents are female, which represents 21% of the sample. In contrast, 79 respondents were males, representing 79% of the sample. From the analysis of the responses of respondents whose responses were used for the analysis, 12(10%) were within the age range of 21-30, while 71(71%) were in the age range of 31-40 years. Furthermore, 11 (11%) of the respondents were in the age range of 41-50. The table above reveals that 6(6%) are in the range of 50 years -above. From the analysis of the retrieved responses, 25(25%) of the respondents have working experience between 6-10yrs while 21(21%) have working experience between 11-15 yrs. Furthermore, 19(19%) have working experience between 16-20yrs, and 6(6) have working experience between 21-26 years and 16(16%) have working experience between, 26 and 30. The table above reveals that 13(13%) have more than 30 years of working experience. The data analysis reveals that 79(79%) of respondents are senior staff, while 21(21%) belong to the junior staff cadre.

RESULT AND DISCUSSION

Table 2. Summary Statistics of Variables

	Mean	Standard deviation	Normality	Cronbach-Alpha
Auditor Tenure			12.675	0.826
Overfamiliarity with client records leads to oversight that can result in under-reporting	3.1618	1.18167		
A long relationship between an auditor and a client can make him accept unfounded explanations from the client	2.9727	1.15359		



Elongated auditor term makes auditors reluctant to thoroughly examine a complex transaction, which can lead to premature sign-off	3.2313	1.24222		
Task Complexity			11.675	0.867
The likelihood that the will auditor under-report audit engagement is high when the audit task is multiple audit task	2.3436	1.57426		
Audit tasks performed in an unstructured environment enhance underreporting audit reports.	2.2673	1.1639		
The likelihood of an audit employing premature sign-off for a firm with a network of branches is high	2.0564	1.10575		
Time Pressure			13.321	0.895
An auditor under time budget pressure will superficially review a client's documents is high.	3.2691	1.12932		
Accepting weak client explanation as a substitute for objective evidence of transactions is permissive when the auditor is under pressure	3.1171	1.7812		
Setting tight deadlines often leads to premature sign-off	3.2619	1.8912		
Organizational Commitment			11.842	0.873
The effective commitment of an auditor to the organization will reduce the tendency of the auditor to underreport audit record	3.0412	1.25386		
Continuance commitment to organizational rules will restrain the auditor from giving premature sing-off	2.8618	1.35199		
The consciousness of sanction from management prevents the auditor from under-reporting audit findings	3.3127	1.27482		

Source: Researcher's compilation (2022) using SPSS 23

For determinants of dysfunctional audit behavior, four sub-items are measuring the concept. The result Table 2 reveals that statement one has a mean value of 3.1618, which connotes that a greater portion of the interviewees agreed that over-familiarity with client records leads to oversight that can result in underreporting. The standard deviation of 1.18167 implies a cluster around the mean. Table 2 also reveals that the mean response for statement 2 is 2.9727, which implies a large chunk of respondents strongly agreed with the statement that a long relationship of the audit with the client can make accept the unfounded explanations from the client. A standard deviation value of 1.15359 reveals a cluster around the mean. The maximum and minimum values are 1 and 5, respectively. Statement 3 exhibits a mean value of 3.2313, which implies that, on the whole, most of the respondents "agree" in their responses that the Elongated auditor term makes the auditor reluctant to thoroughly examine a complex transaction, which can lead to premature sign-off.

The Cronbach alpha is 0.826, which is high and confirms the validity of the results. The normality value of 12.675 confirms that the responses are normally distributed.

Table 2 further reveals that statement 4 has a mean value of 2.3436, indicating that most respondents agreed that the likelihood that the auditor will underreport audit engagement is high when the audit task is multifaceted. A standard deviation 1.57426 shows a clustering around the



mean (Amilia et al., 2023). The mean value for statement 5 stood at a value of 2.2673, which indicates that, on average, the respondents "agree" in their responses to the statement. The standard deviation of 1.1639 shows a cluster around the mean. The mean response score for statement 6 is 2.0564, which implies that, on average, the respondents "agree" in their response to the statement. A standard deviation of 1.10575 implies a cluster around the mean. The Cronbach alpha is 0.867, which is high and confirms the validity of the results, and the normality value of 11.675 confirms that the responses are normally distributed.

The mean response for statement 7 stood at 3.2691, which reveals that most respondents agreed that an auditor under time and budget pressure would superficially review the client's documents. The standard deviation of 1.12932 suggests a cluster around the mean.

Table 2 reveals that the mean for statement 8 is 3.1171, which implies that many respondents agreed that accepting weak client explanations as substitutes for objective evidence of transactions is permissive when the auditor is under pressure. The standard deviation of 1.7812 suggests a cluster around the mean.

Table 2 reveals that the mean value for statement 9 is 3.2619, which suggests that setting tight deadlines often leads to premature sign-offs. The standard deviation of 1.8912 suggests a cluster around the mean.

The Cronbach alpha is 0.895, which is high and confirms the validity of the results. The normality value of 13.321 confirms that the responses are normally distributed.

Table 2 shows that the mean value for statement 10 is 3.4592. It suggests that many respondents agreed that an auditor's effective commitment to the profession would reduce the auditor's tendency to underreport the audit record. The standard deviation of 1.6742 implies that there is a cluster around the mean.

Table 2 shows that the mean response for statement 11 is 3.4592. It reveals that more respondents agreed that continuance commitment to the audit profession restrains the auditor from giving premature sign-off. The standard deviation of 1.6742 implies a cluster around the mean.

Table 2 shows that the mean response for statement 12 is 3.0855, which indicates that most respondents agreed that the consciousness of sanction from the professional body prevents the audit from underreporting audit findings. The standard deviation of 1.13158 indicates the degree of dispersion of the total responses from the mean response.

The Cronbach alpha is 0.894, which is high and confirms the validity of the results. The normality value of 14.107 confirms that the responses are normally distributed.

Regression Result.

Table 3. Regression Result

<i>Dent</i>	<i>Variable=</i> <i>Apriori sign</i>	Organizational performance	VIF
C		0.0002 (0.007) {0.872}	
TCM	+	0.781* (3.680) {0.000}	1.403
TBP	-	0.4281* (0.000)	1.359



		{3.726}	
AUTEN	+	-0.002 (-3.002) {0.0016}	1.112
ORGCOM	+	-0.012 (-3.219) {0.00}	1.183
Model Summary			
R^2		0.923	
Adj R^2		0.857	
F-Stat		2460.791	
P(f-stat)		0.000	
D.W		2.000	

Source: Researchers compilation (2020)
 () = t statistics, {} = p-value

Table 3 shows the outcome of regressing the dependent variable against the independent variables stated in the model specification. The R^2 for the archetypal is remarkable at 0.923, which infers that the model elucidates approximately 92.3% of the systematic deviations in the dependent variable, whereas the adjusted R^2 is 85.7%. The F-stat of 2460.7 (p-value = 0.00) is emblematic at 5% and suggests that the hypothesis of a significant undeviating association of the dependent with independent variables cannot be rejected. It is also symptomatic of the joint statistical significance of the model. The D. W statistics of 2.000 infer the probable absence of stochastic dependence in the model (Pardede, 2024). Concentrating on the performance of the coefficients, we observe that the coefficient for Task complexity (TCM) is affirmative { $t=3.680$ } and emblematic at a 5% level ($p=0.000$), and this infers that it infers that task complexity ominously and positively impacts dysfunctional audit behavior. The beta for Auditor tenure (AUTEN) is negative { $t=-3.002$ } and also emblematic at a 5% level ($p= 0.0016$), which infers that elongated auditor tenure reduces dysfunctional audit behavior. The result further shows that time budget pressure (TBP) is positive ($p=0.00$) at 5% level { $t= 3.726$ }. It implies that tight audit deadlines will significantly lead to an increase in dysfunctional audit behavior.

Finally, this study's outcome reveals that organizational commitment (OC) positively (-3.219) significantly influences dysfunctional audit behavior by 5% ($p=0.00$). The variance inflation factor test for multicollinearity among the independent variables shows the absence of multicollinearity, as VIF values less than 10 suggest the absence of serious collinearity issues (Hair et al., 2006).

Task Complexity and Dysfunctional Audit Behaviour. The result reveals that task complexity positively correlates with dysfunctional audit behavior in Nigeria. This result is at variance with Lee (2008), who reveals that task complexity negatively influences dysfunctional audit behavior. This result is also at variance with Yusuf-Habeeb and Kazeem (2017), who reveal that task complexity has a negative effect on dysfunctional audit behavior. However, this result aligns with a priori expectation, predicting task complexity will positively influence dysfunctional audit behavior. Subsequently, the hypothesis is that task complexity has been proven to influence dysfunctional audit behavior in Nigeria significantly.

Auditor Tenure and Dysfunctional Audit Behavior. The study's outcome reveals that Auditor tenure negatively influences dysfunctional audit behavior at a 5% level. This result is in line



with Sorenson (2009), which reveals that elongated auditor tenure reduces the tendency of the auditor to perpetrate dysfunctional audit behavior (Wati et al., 2023). It is also in line with Longe1 (2015), which shows auditor tenure is negatively related to Dysfunctional audit behavior. However, this result aligns with a priori expectation, which predicts auditor tenure will negatively influence dysfunctional audit behavior. Subsequently, the study reveals that elongated audit tenure will reduce dysfunctional audit behavior in Nigeria.

Time Budget Pressure and Dysfunctional Audit Behavior. The outcome reveals that Time budget pressure has an affirmative effect on dysfunctional audit behavior. This result is at variance with Lee (2008), which shows that Time Budget Pressure positively influences dysfunctional audit behavior. This result also aligns with Longe1's (2015) investigation of the effect of Time budget Pressure on dysfunctional audit behavior. The outcome of his study reveals that Time Budget Pressure positively influences dysfunctional audit behavior. However, this result is at variance with a priori expectation, which predicts that Time pressure will reduce dysfunctional audit behavior.

Organizational Commitment and Dysfunctional Audit Behavior. Finally, the outcome of this study reveals that Professional Commitment positively influences dysfunctional audit behavior. This result aligns with Longe1 (2015), which reveals that Organizational Commitment positively influences dysfunctional audit behavior. On the contrary, this result is at variance with the extant negative gotten by Mayowa (2015) and Ajike, Akinlabi, Magaji and Sonubi (2015), whose results reveal that OC negatively affects dysfunctional audit behavior.

Test of Hypotheses. In this section, two steps were to test the hypotheses

Step 1: Restatement of the Research Hypothesis

Step 2: Decision Rule - do not accept the null hypothesis if the calculated p-value is less than (0.05) and the t-value is more than 2.50 at 5%.

Test of Hypothesis One.

Ho₁: Time-budget pressure has a significant effect on auditors' dysfunctional behavior

Decision: The result (Table 3) shows that time budget pressure (TBP) is positively associated with time budget pressure since $p=0.00$ and $t=3.726$ at a 5% significance level. This implies that tight audit deadlines will significantly increase dysfunctional audit behavior. Consequently, we do not reject the null hypothesis that time budget pressure has no significant effect on the dysfunctional behavior of auditors in Nigeria.

Test of Hypothesis Two.

Ho₂: Organizational commitment has no significant impact on the dysfunctional auditor behavior

Decision: The outcome of this study reveals that Organizational Commitment (OC) has a negative association with dysfunctional audit behavior in Nigeria. Since $t=-3.219 > 2.5$ and $p=0.00 < 0.05$, we do not retain the null hypothesis that Organizational Commitment (OC) has no significant impact on dysfunctional audit behavior in Nigeria. This implies that OC is inversely proportionate to dysfunctional audit behavior.

Test of Hypothesis Three.

Ho₃. Task Complexity has no significant effect on Dysfunctional Audit Behavior in Nigeria.

The decision result (Table 2) shows that TCM positively influences dysfunctional audit behavior at a 5% level. Since $t\text{-value} = 3.680 > 2.5$ and $p\text{-value} = 0.00 < 0.05$, the study does not reject the hypothesis that Task Complexity has no significant effect on Dysfunctional Audit Behaviour in Nigeria.

Test of Hypothesis Four.

Ho₄: Auditor Tenure does not significantly affect Dysfunctional Audit Behaviour in Nigeria.

The decision in Table 3 shows that Auditor tenure (AUTEN) is negatively associated with dysfunctional audit behavior since $t = -3.002 > 2.5$ and $p = 0.0016 < 0.05$; hence, the null hypothesis is not rejected at 5%. This implies that long auditor tenure reduces dysfunctional behaviors among auditors in Nigeria.

CONCLUSION

The workplace climatic condition largely determines the employee's behavior, which is either functional or dysfunctional. The result shows that task complexity positively correlates with dysfunctional audit behavior in Nigeria. This suggests that when auditors are given complex tasks, their response will be to display dysfunctional behavior. The more complex the task, the higher the degree of dysfunctional behavior.

The study's outcome reveals that Auditor tenure negatively influences dysfunctional audit behavior at 5%. The result draws a reasonable sequitur that elongated auditors can help reduce dysfunctional behaviors that may arise among auditors. It aligns with learning curve theory, which postulates that continuous repetition of a said action leads to mastery and, by extension, reduces job dissatisfaction. This study found that satisfied workers with their jobs hardly exhibit dysfunctional behavior.

The study concluded that Time budget pressure positively affects dysfunctional audit behavior. It suggests auditors respond with dysfunctional behavior through underreporting or premature signoff when tight deadlines are set. This study concludes that tight time budgets drastically trigger the dysfunctional behavior of auditors in Nigeria.

Finally, this study drew reasonable sequitur that Organizational Commitment is inversely related to dysfunctional behavior. In other words, an auditor committed to the organizational culture is unlikely to display dysfunctional behavior. This study concluded that auditors' loyalty to organizational philosophy and ethos will help to whittle down dysfunctional audit behavior in Nigeria.

Recommendations. No business can function successfully in a chaotic setting. Based on this study's findings, the following recommendations were made: First, audit management should share complex tasks among audit staff and ensure that staff can handle the workload. Second, the statutory body should elongate auditor tenure. Third, audit firms should not accept any engagement with a tight deadline.

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