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The Relationship Between Machiavellian, Personality Traits, and Organizational Ethical Culture and Auditor Dysfunctional Behavior (A Survey of Auditors at the Audit Board of the Republic of Indonesia (BPK RI))

Dhahlia Dian Wijaya Wardhani[1*], Poppy Sofia Koeswayo[2], Ahmad Zakie Mubarok[3]
[1]Universitas Padjadjaran, Bandung, Indonesia, dw.wardhani21@gmail.com
[2]Universitas Padjadjaran, Bandung, Indonesia
[3]Universitas Padjadjaran, Bandung, Indonesia

[*]Corresponding Author: dw.wardhani21@gmail.com[1]

Abstract: This research was conducted based on the phenomenon of dysfunctional auditor behavior, which is a major concern that has the potential to undermine the reputation of the Audit Board of the Republic of Indonesia (BPK) and one of the challenges for the BPK in preparing auditors who are able to apply the organization's core values in carrying out audit duties. The purpose of this study is to determine the influence of machiavellian, personality traits, and organizational ethical culture on dysfunctional auditor behavior. The purpose of this study is to determine the influence of machiavellian, personality traits, and organizational ethical culture on dysfunctional auditor behavior. This research method is a quantitative method with a survey approach on auditors at the BPK RI. This study uses primary data obtained through online questionnaires by 268 respondents who are sampled in the study. The data analysis method of this study is descriptive statistics and path analysis using the IBM SPSS Statistics 26 program. The results show that Machiavellian have a significant positive effect on dysfunctional auditor behavior, while personality traits have a significant negative effect on dysfunctional auditor behavior. Meanwhile, organizational ethical culture has a negative but insignificant effect on dysfunctional auditor behavior.

Keywords: Dysfunctional Audit Behavior, Machiavellian, Personality Traits, Organizational Ethical Culture.

INTRODUCTION

Auditors often face complex situations that can reduce audit quality, one of which is through dysfunctional behavior, namely actions that deviate from audit standards and have a direct or indirect impact on audit quality (Wintari et al., 2015). Some examples of such behavior include failure to further review questionable/doubtful items, performing fewer/lower audit steps than the level acceptable by the audit program, not testing all items in the sample and ignoring suspicious items in the sample, changing/replacing audit steps specified in the audit

program (altering/replacing audit process), premature sign-off procedures, and underreporting of time (Otley & Pierce, 1996; Silaban, 2012).

As a state institution with a strategic mandate in financial auditing, the Audit Board of the Republic of Indonesia (BPK) faces significant challenges in ensuring the integrity, independence, and professionalism of its auditors. One significant challenge is dysfunctional behavior involving BPK auditors. There have been at least 16 corruption cases involving the BPK in the past 15 years, with more than 20 auditors convicted and more than 10 auditors suspected of bribery in cases currently under trial (kumparanNews, 2024). This phenomenon indicates that some BPK auditors are engaging in dysfunctional behavior during the audit process, which could raise concerns about damaging the BPK's reputation and potentially hampering the government's efforts to uphold accountability and transparency.

The BPK's performance report from 2021 to 2024 also shows that the implementation of audit stages by auditors has not been optimal, with audit quality control performance tending to stagnate below 90% and declining in 2023 (BPK RI, 2024). This reinforces the suspicion that some BPK auditors still exhibit dysfunctional behavior.

One internal factor potentially influencing auditor behavior is machiavellian, namely the tendency of individuals to manipulate and ignore ethical principles for personal gain. Individuals with this trait typically act aggressively, exploitatively, and opportunistically when faced with pressure (Martini & Pertama, 2019; Wulan et al., 2023). Previous research has shown that machiavellian influences auditor ethical behavior (Istiqomah et al., 2024; Martadi, 2024) and also contributes to dysfunctional auditor behavior (Wulan et al., 2023 and Robfilard, 2021).

In addition to machiavellian, individual personality traits also play a significant role in influencing one's behavior. The Big Five Personality Model (Goldberg, 1990), which encompasses the dimensions of openness to experience, conscientiousness, extroversion, agreeableness, and neuroticism, has been widely used to measure the influence of character on professional behavior (Barrick & Mount, 2005; McCrae & Costa, 2008; John & Sivastava, 1999). Several studies have found that certain personality dimensions, such as conscientiousness and neuroticism, influence dysfunctional auditor behavior (Obeid et al., 2017; Samagaio & Felício, 2022). On the other hand, agreeableness, which tends to be cooperative and empathetic, can pose a risk, potentially clouding the auditor's objectivity when dealing with the audited entity (Oktafiana et al., 2024).

External factors such as organizational culture are also important in shaping individual behavior. An organizational culture that supports ethical values has been shown to suppress unethical behavior in the workplace, developing into an ethical organizational culture (Trevino et al., 1998; Pillay & Dorasamy, 2010). According to Deal and Kennedy, as cited by Firdaus (2022), one of the elements that form organizational culture is organizational values. These values reflect the basic principles believed in by an organization. According to Douglas et al. (2001), organizational values are the foundation of organizational culture, manifested in its practices.

The Audit Board of the Republic of Indonesia (BPK RI) has core values that serve as its organizational ethical culture: integrity, independence, and professionalism. However, performance reports indicate that the implementation of these values is still suboptimal (BPK RI, 2024). Cases involving BPK auditors reinforce the suspicion that the existing organizational ethical culture is still insufficient and ineffective in reducing dysfunctional auditor behavior.

Research on the influence of organizational ethical culture on dysfunctional auditor behavior has yielded mixed results. Rezkyanti & Fitriawan (2020) found that ethical culture had a significant negative effect on dysfunctional behavior of BPK auditors, while Zahra et al. (2020) and Sugiarta & Werastuti (2021) reported insignificant results. This suggests that the

influence of organizational culture on auditor behavior remains contextual and requires further study.

Research on dysfunctional auditor behavior at the BPK is still limited, although there is empirical evidence that dysfunctional BPK auditor behavior is influenced by personal and situational factors in previous studies, but no research has been conducted to determine the influence of Machiavellian, personality traits, and organizational ethical culture on dysfunctional BPK auditor behavior. Therefore, a research gap was identified on the relationship between Machiavellian, personality traits, and organizational ethical culture with dysfunctional auditor behavior.

METHODS

This research is a quantitative study using descriptive methods through a survey approach. Surveys are used to obtain information from several people about their opinions on an object using questionnaires. Descriptive analysis is a statistical technique used to collect, describe, or illustrate data without drawing comprehensive conclusions (Sugiyono, 2022).

The sampling technique used in this study was Isaac and Michael (Sugiyono, 2022), with a 10% margin of error. This 10% margin of error was used in this study considering the very large population, as well as the limitations of time, cost, and manpower, as well as the respondents' distribution throughout Indonesia. Therefore, the minimum sample size set for this study was 258 respondents. This study used a proportioned stratified random sampling method, which allows each member of the population an equal opportunity to be included in the sample and is proportional to each stratum (Sekaran & Bougie, 2021; Sugiyono, 2022).

The data analysis method for this research uses descriptive statistics and path analysis using the IBM SPSS Statistics 26 program. In testing the research hypothesis, the following structural equations are used.

$$Y = P_{YX1}X_1 + P_{YX2}X_2 + P_{YX3}X_3 + \varepsilon$$

Description:
Y = Auditor Dysfunctional Behavior
X1 = Machiavellian
X2 = Personality Traits
X3 = Organizational Culture
P = Path Analysis Coefficient
Ɛ = Error

Based on the relationship between variables, the path diagram model in this study is as follows.

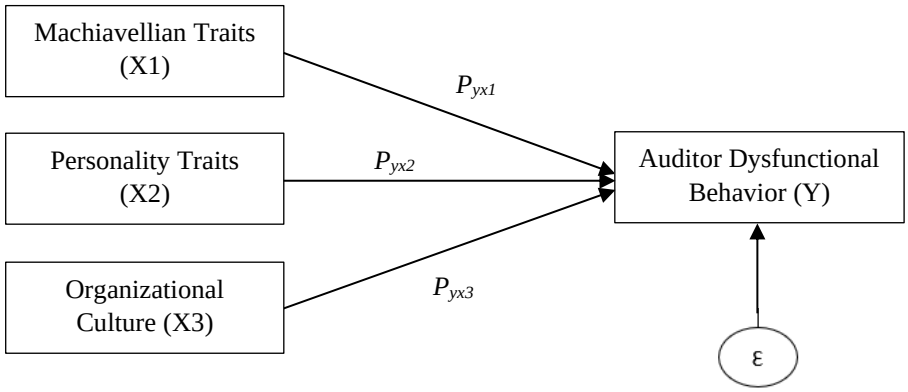


Figure 1. Path Analysis Model

Prior to path analysis, the data obtained were transformed and subjected to boxplot tests, as well as validity and reliability tests.

Operational Definitions and Variable Measurement

The variables used in this study were identified based on several operationalizations, which are described below.

Machiavellian were measured using statements developed by Dahling et al. (2009), consisting of statements categorizing distrust of others, amoral manipulation, desire for control, and desire for status.

Personality Traits were measured using the Ten-Item Personality Inventory (TIPI) with dimensions of Openness to Experience, Conscientiousness, Extraversion, Agreeableness, and Neuroticism (Gosling et al., 2003; Akhtar, 2018).

Organizational Culture was measured using the organizational ethical culture scale, with instruments adapted from Treviño et al. (1998), which consists of three statements representing the code of ethics implementation category, and Svanberg & Öhman (2013), which consists of nine statements: four statements in the ethical environment category, two statements in the penalties category, and three statements in the obedience to authority category.

Auditor Dysfunctional Behavior uses a statement instrument developed by Hutami, (2024) as a measurement including six statements in the Reduced Audit Quality Behavior (RAQB) category (Otley & Pierce, 1996; Silaban, 2009) and three statements in the Underreporting of Time (URT) category (Otley & Pierce, 1996; Silaban, 2009).

RESULTS AND DISCUSSION

Questionnaire Collection Description

This research questionnaire was distributed online to 12 (twelve) work units at the BPK RI Headquarters and 34 (thirty-four) BPK Representative Offices. The questionnaire was distributed from May 22, 2024, to June 23, 2024. Of the 258 auditors targeted as respondents in this study, 277 auditors, or 107%, completed the questionnaire.

Data Transformation and Boxplot Testing

Before testing, the questionnaire results were first transformed to convert the ordinal scale data to interval scale data using the Method of Successive Internals (MSI) in Microsoft Excel. The transformed data were then subjected to a boxplot test using SPSS version 26, which is used to analyze data distribution and detect outliers (extreme values). The boxplot test results revealed a total of 9 outliers for the four variables, which were removed in subsequent data testing. Therefore, the total number of respondents who met the criteria after subtracting outliers was 268. This number of respondents still exceeded the established target of 258, representing 103% compliance.

Validity Test

This study used the Pearson Product Moment Test to determine the validity of the research instrument. With a significance level of 5% and a sample size of 268 respondents, the r value, which served as the basis for the decision-making process in this study, was 0.138. The validity test results for each variable in each question item showed valid results with the criterion of calculated r > r table.

Reliability Test

The instrument's ability to consistently measure the research variables was evaluated through a reliability test (Sugiyono, 2022). The Cronbach's Alpha test was used in this study to assess the reliability of the research instrument. If respondents' answers to each research

variable had a Cronbach's Alpha value of 0.6 or higher, the research instrument was considered reliable. The research instrument was considered unreliable if the Cronbach's Alpha value was less than 0.6. The reliability test results for each variable indicated reliable results or test results greater than 0.6.

Classical Assumption Test

This study uses path analysis, which is an extension of the multiple regression model. Therefore, a classical assumption test is necessary to ensure that the research model meets the required basic assumptions. The classical assumption that must be met in this study is the normality test.

The normality test is used to assess whether the residual data in the regression model is normally distributed (Sugiyono, 2022). This study used the Kolmogorov-Smirnov test to determine data normality. The results of the normality test for the regression equation indicate that the residuals are normally distributed, with a 2-tailed asymptotic significance value of 0.200, which is greater than the 5% significance level, or 0.05.

Hypothesis Testing and Path Analysis Results

Coefficient of Determination Test

Table 1. Results of the Determination Coefficient

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.559[a]	.312	.304	2.665

a. Predictors: (Constant), Organizational Ethical Culture, Machiavellian Traits, Personality Traits

b. Dependent Variable: Auditor Dysfunctional Behavior

The results of the study in Table 1 show that the coefficient of determination (Adjusted R Suare) is 0.304. This means that the variables of Machiavellian nature (X1), personality traits (X2), and organizational ethical culture influence the auditor dysfunctional behavior variable (Y) by 30.4%, while the other 69.6% is influenced by other variables outside the research model.

Path Analysis

One statistical method for testing the causal relationship between two variables is path analysis, which is part of a regression model. This causal relationship involves two types of variables: independent and dependent (Juanim, 2020). The results of the test using IBM SPSS Statistics 26 can be seen in Table 2.

Table 2. Partial Test Results in Path Analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	22.505	1.678		13.411	.000
	Machiavellian Traits	.189	.022	.450	8.653	.000
	Personality Traits	-.143	.035	-.228	-4.116	.000
	Organizational Ethical Culture	-.033	.027	-.068	-1.217	.225

a. Dependent Variable: Auditor Dysfunctional Behavior

From the results of the SPSS program calculations for path analysis, the coefficients used are beta coefficients or standardized coefficients. The research results in Table 3 produce the following structural equation.

$$Y = 0{,}450X_1 - 0{,}228X_2 - 0{,}068X_3 + 0{,}696$$

Based on the calculations above, the research path diagram model is shown in Figure 2 below.

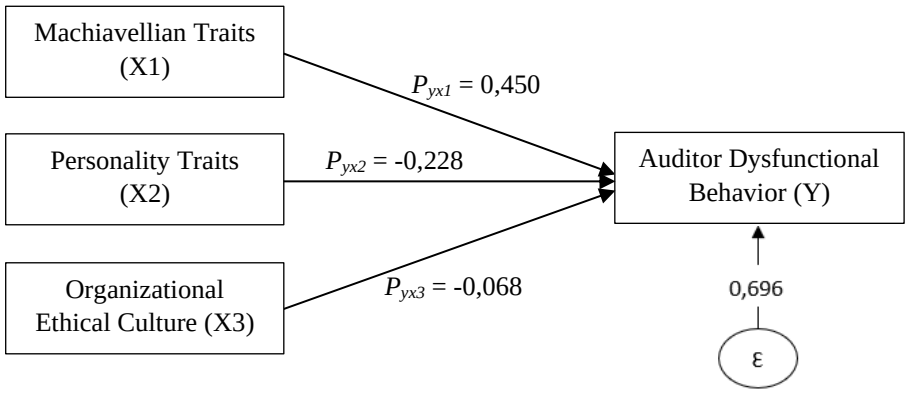


Figure 2. Path Diagram of Analysis Results: A Single Equation Path Model

t-Statistic Test

Based on Table 4, it can be explained that the β value of a variable indicates the path coefficient, which describes the direction and magnitude of the influence of the exogenous variable on the endogenous variable. The t-statistic shows the results of the statistical test, where a negative sign in the t-statistic indicates a negative direction of the influence of the independent variable on the dependent variable, and the p-values indicate the test probability values, which will be compared with the error rate (α) in this study, which is 5%. Further explanation of the hypothesis test results can be described as follows.

1. Statistical Hypothesis H1
   The test results show that Machiavellian have a significant positive effect on dysfunctional auditor behavior. This is indicated by a p-value of 0.000, which is smaller than 0.05 (significant), a β value of 0.450, and a t-count of 8.653, which is greater than 1.96 (t-table), indicating a positive direction of the influence of Machiavellian on dysfunctional auditor behavior. Thus, the test results indicate that the study empirically accepts the research hypothesis.
2. Statistical Hypothesis H2
   The test results indicate that personality traits have a significant negative effect on dysfunctional auditor behavior. This is indicated by a p-value of 0.000, less than 0.05 (significant), a t-table value of -4.116, greater than 1.96 (t-table), and a β value of -0.228, indicating a negative influence of personality traits on dysfunctional auditor behavior. Therefore, the test results indicate that the study empirically accepts the research hypothesis.
3. Statistical Hypothesis H3
   The test results indicate that organizational ethical culture has a negative but insignificant effect on dysfunctional auditor behavior. This is indicated by a p-value of 0.225, greater than 0.05 (significant), a t-count value of -1.217, less than 1.96 (t-table), and a β value of -0.068, indicating a negative but insignificant influence of organizational ethical culture on dysfunctional auditor behavior. Thus, the test results show that the research empirically rejects the research hypothesis.

The Influence of Machiavellian on Dysfunctional Auditor Behavior

The results of this study indicate that machiavellian have a significant positive influence on dysfunctional auditor behavior. The higher the machiavellian of a BPK auditor, the greater the likelihood of dysfunctional auditor behavior. These results align with previous research by Devi & Ramantha (2017), Martini & Pertama (2019), Sagara & Atikah (2021), Robfilard (2021), and Wulan et al. (2023), which also showed that high machiavellian can increase dysfunctional auditor behavior. This likely occurs because BPK auditors' responses to questions on the desire for control and desire for status dimensions were quite high, at 59.53% and 57.12%, respectively.

Individuals with a strong desire for control typically prefer to lead rather than follow, as they want to ensure everything goes according to plan. When their drive is particularly high, they may even manipulate people or situations for their own gain. On the other hand, the desire for status stems from the need to be recognized or seen as the best, and is often focused on image and tangible achievements. If the drive is strong enough, a person may be willing to lower their moral standards for a better reputation.

This is in line with research by Devi & Ramantha (2017), which states that an auditor with high machiavellian can accept dilemmatic behaviors in an effort to achieve rewards. Auditors with machiavellian have the opportunity to manipulate audit results for their own personal gain, making them more susceptible to dysfunctional behavior (Saputri & Wirama, 2015).

The Influence of Personality Traits on Dysfunctional Auditor Behavior

The results of this study indicate that personality traits have a significant negative influence on dysfunctional auditor behavior. The higher the personality traits of a BPK auditor, the lower the incidence of dysfunctional auditor behavior. These results align with previous research by Obeid et al. (2017), Al Shbail et al. (2018), Samagaio & Felicio (2022), Nazaruddin et al. (2017), Rustiarini (2014), and Robfilard (2021), which also showed that high personality traits can reduce dysfunctional auditor behavior. This likely occurs due to the high scores of BPK auditors on statements in the dimensions of extraversion (74.07%), conscientiousness (76.49%), openness to experience (76.90%), and agreeableness (80.26%), as well as the relatively high score for neuroticism (61.49%), which significantly negatively influence dysfunctional auditor behavior.

Survey results indicate that BPK auditors generally possess positive personality traits, which contribute to their professionalism. BPK auditors demonstrate high levels of extroversion, reflected in enthusiasm, openness to information, and self-confidence, which mitigates the impact of pressure on auditees. Furthermore, conscientiousness is also evident, reflected in a sense of responsibility, dependability, and commitment to completing tasks according to established standards. Conversely, although some auditors exhibit relatively high levels of neuroticism, they manage emotional distress well, maintain composure, and avoid overreacting to work stress.

BPK auditors demonstrate high levels of openness to experience, enabling them to adapt to change, accept new ideas, and think creatively in solving audit problems, while adhering to established procedures. High levels of agreeableness can be beneficial in building good working relationships, but can also be a weakness if not accompanied by a firm and objective attitude. Auditors who are overly compromising risk becoming trapped in conflicts of interest, which can ultimately harm the quality and integrity of audit results. Thus, it is important to recognize the need to balance a cooperative personality with professionalism in carrying out audit duties.

The Influence of Organizational Ethical Culture on Dysfunctional Auditor Behavior

The results of this study indicate that organizational ethical culture has a negative but insignificant effect on dysfunctional auditor behavior. In other words, a strong organizational ethical culture will reduce dysfunctional auditor behavior, but the effect is not significant. This study contradicts previous research conducted by Rezkyanti & Fitriawan (2020) and Suryanti (2019), which stated that organizational ethical culture has a significant negative effect on dysfunctional auditor behavior. However, this study aligns with previous research that found that organizational ethical culture does not significantly influence dysfunctional auditor behavior (Zahra et al., 2020; Dewayanti et al., 2022).

Overall, the BPK auditors' responses to statements on the dimensions of the organization's ethical culture were high, with a very high score of 86.84% for the implementation of the code of ethics. This indicates that the ethical culture within the BPK is understood and accepted by BPK auditors. However, even though these ethical values are embedded in the norms, the research results show that a strong organizational ethical culture is not sufficient to significantly reduce dysfunctional auditor behavior. This finding indicates that a strong ethical culture does not necessarily translate into consistent professional behavior, and that other factors are likely more dominant in influencing auditor behavior in the field.

The organization's ethical culture is not yet fully effective in controlling dysfunctional auditor behavior, although respondents gave it high ratings. Based on the analysis above, this could be due to several factors, namely: (1) the strength of the auditor's personal values being more dominant; (2) an ethical culture that has not yet reached the implementation level; (3) structural pressure from leadership; and (4) a mismatch between formal values and actual leadership behavior. Therefore, ethical culture must be transformed into a value system that is truly applied in every day-to-day audit decision.

CONCLUSION

Based on the analysis and discussion in the previous section, the researcher concluded that machiavellian have a positive and significant effect on dysfunctional audit behavior; personality traits have a positive and significant effect on dysfunctional audit behavior; and organizational ethical culture has a negative but insignificant effect on dysfunctional audit behavior.

The implications of this research are: to foster ethics in daily practice through more interactive ethics training based on real-life case studies; to ensure that leaders at all levels consistently act as ethical and professional role models; to manage the risk of machiavellian through a rotation system and periodic evaluations; and to improve the effectiveness of the whistleblowing system in addition to using administrative sanctions.

The implications of this research for future researchers include adding other relevant variables such as task pressure, ethical leadership, organizational climate, or reward systems to provide a more comprehensive understanding of dysfunctional auditor behavior; using a mixed methods approach, combining quantitative and qualitative methods, such as in-depth interviews, to capture the nuances of auditors' experiences in a more contextual and in-depth manner; and using a case scenario-based questionnaire that can more realistically replicate field conditions.

This research has been attempted and conducted in accordance with scientific procedures, however, it still has limitations, namely this research still uses a standard questionnaire instrument without presenting real case scenarios that can trigger emotional responses or ethical dilemmas more concretely; and this research has not used in-depth direct interview methods to strengthen and confirm the research findings due to the limited time of the research.

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