

The Role Of Psychological Capital Mediation On The Influence Of Auditor Experience On Audit Dysfunctional Behavior

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ABSTRACT

This study aims to provide evidence of the effect of auditor experience on psychological capital, provide evidence of the effect of psychological capital on dysfunctional audit behaviour and provide evidence of the mediating effect of psychological capital on the effect of auditor experience on audit dysfunctional behaviour. This research includes quantitative descriptive research. Data collection in this study was carried out by distributing questionnaires to respondents online. The research respondents were internal auditors in Bengkulu Province. The number of auditors who became research respondents was 175 people, spread across 11 Inspectorate Offices in Bengkulu Province. The analysis method uses descriptive analysis and partial least square (PLS) analysis. The results showed that: (1) Auditor experience has a positive and significant influence on the psychological capital of auditors of the Inspectorate Office in Bengkulu Province; (2) Auditor psychological capital has a negative and significant influence on the dysfunctional behaviour of auditors of the Inspectorate Office in Bengkulu Province; and (3) Psychological capital has a mediating role in the effect of auditor experience on the dysfunctional behaviour of auditors of the Inspectorate Office in Bengkulu Province. The mediating role that occurs is partially mediation.

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INTRODUCTION

auditor's awareness of risks that may occur in the audit, produce unobjective analysis, or even raise doubts about the auditor's independence. Therefore, it is important for the public accounting profession to continue to improve internal and external supervision and strengthen a strong ethical culture in audit practices to prevent and overcome this dysfunctional behavior. Audit dysfunctional behavior refers to the actions of auditors that deviate from applicable professional and ethical standards. This can include a variety of behaviors, such as reducing audit procedures that should be carried out, altering or distorting audit results, or even hiding relevant information (Donnelly *et al.*, 2003). Certain factors can trigger the occurrence of this dysfunctional behavior.

One of the factors that is often associated with audit dysfunctional behavior is time pressure and high workload. Auditors are often faced with tight audit schedules and rapid completion targets, so they may feel compelled to reduce audit procedures or speed up the audit process, potentially reducing the overall audit quality (Soobaroyen & Chengabroyan, 2006). In

addition, the lack of support and resources from the organization where the auditor works can also increase the risk of dysfunctional behavior.

The relationship between audit quality and audit dysfunctional behavior is indeed close and mutually influencing. Auditor dysfunctional behaviors, such as reduction of audit procedures or distortion of audit results, can significantly reduce the quality of the resulting audit (Coram *et al.*, 2008). When the auditor does not carry out the audit procedures carefully or does not comply with the applicable audit standards, this can lead to inaccurate or incomplete information in the audit report. As a result, the quality of the resulting audits becomes questionable and unreliable for users of financial statements.

On the other hand, low audit quality can also be a trigger for auditors' dysfunctional behavior. When auditors feel that the quality of the resulting audit does not meet expectations or cannot meet certain targets, they may feel compelled to take unethical actions or deviate from audit standards in order to achieve the desired results (Donnelly *et al.*, 2003). For example, they may reduce audit procedures or change audit results to match management or client expectations, in an effort to avoid possible consequences resulting from low audit quality.

To overcome the occurrence of dysfunctional audit behavior, auditor experience is indeed needed (Zamzami *et al.*, 2021). Auditor experience can provide auditors with a better understanding of audit complexities as well as develop the necessary skills and intuition in handling situations that may arise during the audit process (Donnelly *et al.*, 2003). Through audit experience, auditors can learn from previous cases and know how to deal with challenges that may occur in audits. They may develop strategies and techniques to address time pressures, high workloads, or other issues that can lead to dysfunctional behaviors. In addition, audit experience also allows auditors to improve their analytical skills and understanding of the audited business entity, so that they can conduct audits more efficiently and effectively (Sweeney & Pierce, 2010).

The latest research conducted by Zamzami *et al.* (2021) provides a further understanding of the relationship between auditor experience and audit dysfunctional behavior. According to their findings, auditor experience has a negative influence on aspects of audit dysfunctional behavior. This suggests that the more experienced an auditor is, the less likely he or she is to engage in dysfunctional behaviors such as reducing audit procedures, misleading results, or engaging in other unethical practices (Zamzami *et al.*, 2021).

In addition to experience, the development of auditor psychological capital is also important for audit organizations. Psychological capital, which includes aspects such as confidence, mental resilience, and adaptability, plays a key role in influencing auditors' performance and well-being (Ferguson *et al.*, 2016). Psychological capital, or often referred to as positive psychological capital, refers to the collection of emotional and mental resources of individuals that include optimism, hope, resilience, and self-efficacy (Luthans *et al.*, 2007). The development of psychological capital is important because it can improve the psychological well-being of auditors, help them cope with pressures and challenges, and motivate them to work productively and professionally (Snyder & Lopez, 2007).

The development of psychological capital can also help reduce the risk of dysfunctional behavior in the audit organization. Auditors who have good psychological capital tend to be better able to manage stress and stress, so they are less likely to engage in unethical or detrimental behavior. Thus, investment in the development of auditor psychological capital can help improve audit quality and maintain professional integrity.

This study highlights the importance of developing psychological capital in an effort to prevent dysfunctional behavior in the audit profession. By developing strong psychological capital in auditors, audit organizations can help them overcome the pressures and challenges that may arise during the audit process. For example, high confidence can help auditors better deal with complex situations, while strong mental resilience can help them recover from audit

failures or stress more quickly. The findings of this study are expected to provide a solid basis for audit organizations in designing development programs that aim to increase auditors' psychological capital. By recognizing the importance of psychological capital in influencing auditor behavior, audit organizations can prioritize investing in training and support designed to improve auditor confidence, mental resilience, and adaptability.

In the context of local governments, the role of the Audit Board (BPK) as a state audit supervisory institution has an important role in ensuring high audit quality and good accountability in the management of local government finances and assets. Synergies between internal and external auditors, as well as a deep understanding of the local context and applicable regulations, are also important factors in improving the quality of audits in

Related to a number of findings and phenomena where auditor experience, psychological capital, and dysfunctional behavior are very important to be studied. This is because these phenomena have a significant impact on audit practices, especially in the context of local governments. Here are some reasons why research on these topics is still relevant and important to conduct: *First*, research on audit dysfunctional behavior can help identify the causes and factors that influence such behavior. With a better understanding of dysfunctional behavior, strategies can be devised to prevent it or reduce its negative impact on audit quality. *Second*, Audit Quality Improvement: Research on psychological capital can provide insights into how psychological aspects, such as confidence and motivation, affect audit quality. With this understanding, ways can be identified to increase the auditor's psychological capital, which in turn can improve the overall audit quality. *Third*, Development of Better Audit Standards: Research on audit quality can provide insights into how effective audit practices can improve accountability and transparency in local governments. The findings of this study can help in the development of better and relevant audit standards.

This study applies *the theory of goal setting* in explaining the relationship between auditor experience and psychological capital on audit dysfunctional behavior. Audit dysfunctional behavior is an auditor's actions that deviate from professional and ethical standards, such as reducing audit procedures, distorting results, or hiding information (Donnelly *et al.*, 2003). Research conducted by Donnelly *et al.* (2003) shows that the more experienced the auditor, the less dysfunctional the auditor will be. However, the auditor's psychological capital is suspected to be a factor that affects the relationship between auditor experience and audit dysfunctional behavior. Thus, research on auditor experience, psychological capital, and dysfunctional behavior of audits still has important value in improving audit effectiveness and accountability in local governments, as well as in the development of better audit practices in the future.

Goal Setting Theory

Goal setting theory has two basic principles, namely *goals* and *intentions*. These two principles are linked as determinants of human behavior. In the study of goal setting theory, it is explained that *goals* refer to a person's efforts to achieve, obtain, or complete their work. *Goals* can shape job performance levels, set quotas, set work norms, set deadlines, or manage costs. This theory asserts that more complicated or difficult goals will be achieved if there is greater effort and attention than easier goals. Additionally, when individuals are faced with goals with a higher level of difficulty, they require higher knowledge and skills than goals with a lower level of difficulty. (Ginting & Ariani, 2004).

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Audit Dysfunctional Behavior

According to Rostaminia *et al.* (2021), audit dysfunctional behavior refers to any activity that is contrary to the audit standards that have been set. This behavior is considered a serious problem in professional audit practice and can lead to audit failures. Audit dysfunctional behavior includes a variety of actions that violate applicable ethics, integrity, and audit principles. According to Silaban (2009), dysfunctional audit behavior refers to every action taken by an auditor in the implementation of an audit program that has the potential to reduce or decrease audit quality, either directly or indirectly.

In this context, audit dysfunctional behavior reflects actions that are contrary to established ethical principles and audit standards. Auditors who engage in this dysfunctional behavior may manipulate data, ignore relevant evidence, or suppress significant audit findings in order to achieve personal performance targets or avoid unintended consequences.

Psychological Capital

Psychological capital includes mental resources built by individuals when facing good situations and diminished when facing challenges. These resources include resilience, motivation, hope, optimism, self-confidence, self-confidence, and work energy. All of these are considered to be the keys to happiness, and a lack of psychological capital can affect employee happiness at work, although it may not be directly visible (Luthans, 2017).

According to Osiwegh (in Khasan, 2019), psychological capital is an approach characterized by dimensions that can optimize individual potential, so as to be able to improve work performance. Psychological capital is an innovative approach designed to improve the competitiveness of an organization. Four characteristics in psychological capital can predict performance and job satisfaction better than if each of these characteristics stood alone.

Based on the above opinion, it can be concluded that psychological capital is a positive psychological condition or state in an individual, with the following characteristics: (1) Self-Efficacy: Individuals have confidence that they are able to perform the necessary actions to achieve success in facing challenging tasks; (2) Positive Attribution (Optimism): Individuals have a positive view of current and future success; (3) Hard Work to Achieve Goals: Individuals put in a lot of effort to achieve the set goals, and if necessary, they will direct their efforts towards achieving those goals and (4) Resilience: When faced with problems, individuals are able to persevere and try even better, with the goal of achieving success (Fitriana, 2019).

Auditor Experience

The audit experience not only improves the quality of the audits produced, but also strengthens the auditor's contribution in helping organizations identify and manage potential risks faced in an increasingly complex and dynamic business environment (Robinson *et al.*, 2020). Thus, audit experience is an important attribute that auditors must have in carrying out their duties effectively and efficiently.

Experience in various industries also broadens auditors' views on various aspects of the business, such as operational, financial, and legal, so that they can provide more value-added recommendations for their clients. Thus, the audit experience not only improves the quality of the audits produced, but also strengthens the auditor's contribution in helping organizations identify and manage potential risks faced in an increasingly complex and dynamic business environment.

The Effect of Auditor Experience on Psychological Capital

The application of *goal setting* theory to the influence of auditor experience on auditor psychological capital can provide a deeper understanding of how the experience can affect the achievement of auditors' goals and job satisfaction levels. *Goal setting theory* emphasizes the

importance of setting specific, challenging, and measurable goals to improve individual motivation and performance (Locke & Latham, 2013).

On the other hand, less experienced auditors may tend to set lower or less specific goals due to their lack of experience in evaluating the complexity of the tasks and challenges faced. However, with the right support and guidance, less experienced auditors can learn from their experience and improve their ability to set and achieve more ambitious goals (Babu & Arora, 2019).

In addition, auditor experience can also affect their perception of the achievement of goals and job satisfaction levels. Auditors who have positive experiences in achieving their goals may tend to have higher psychological capital, such as confidence, motivation, and resilience to stress. Conversely, auditors who experience failures or difficulties in achieving their goals may experience a decrease in psychological capital, which can affect their performance and job satisfaction.

The study conducted by Zamzami *et al.* (2021) provides empirical evidence that auditor experience has a positive and significant influence on psychological capital. Psychological capital is not only formed from a person's *intrinsic factors* but also comes from circumstances from outside him (*extrinsic factors*), just as the psychological capital he feels also comes from his or her work circumstances and experience (Mardiah, 2021).

Another study on the influence of auditor experience on audit dysfunctional behavior was conducted by Donnelly *et al.* (2003). Research conducted by Donnelly *et al.* (2003) shows that the more experienced the auditor, the less dysfunctional the auditor will be. This behavior can occur due to various factors, such as time pressure, high workload, lack of organizational support, and low professional commitment of auditors (Soobaroyen & Chengabroyan, 2006). On the other hand, weak supervision, poor quality control, and inappropriate incentives can also encourage auditors to behave dysfunctionally (Herrbach, 2001). By referring to these findings, the hypothesis formulated is:

H1: Auditor experience has a positive effect on psychological capital.

The Effect of Psychological Capital on Audit Dysfunctional Behavior

Goal setting *theory* also explains that in carrying out their duties, an auditor needs to rely on his ability to conduct *audit judgments*. The accuracy of *the judgment* produced by the auditor in completing the audit work affects the final conclusion (opinion) that he will give (Arens *et al.* 2014).

Psychological capital, which consists of self-efficacy, optimism, hope, and resilience, has been shown to have an influence on auditors' dysfunctional behavior. High self-efficacy in auditors can reduce the tendency to engage in dysfunctional behaviors such as premature sign-off and underreporting of time (Donnelly *et al.*, 2003). Auditors with high optimism tend to view situations with a positive perspective, so they are more resilient in facing challenges and less prone to dysfunctional behaviors such as avoiding difficult audit procedures (Eke & Monye, 2018).

High expectations of auditors can encourage them to stay focused on audit objectives and seek alternative solutions when facing obstacles, reducing the likelihood of engaging in dysfunctional behaviors such as replacing easier audit procedures or ignoring unfavorable audit evidence (Zulfikri *et al.*, 2020). High resilience helps auditors bounce back from failures or difficult situations, so they are more likely to stick to correct audit standards and procedures, rather than engaging in dysfunctional behavior in an attempt to avoid challenges or pressures (Kalbers & Fogarty, 2005).

Another study that discusses the important role of psychological capital is Ferguson *et al.* (2016); Luthans *et al.* (2007); Snyder & Lopez (2007); Dutton *et al.* (2006) and Gable *et al.*

(2004). These studies confirm that psychological capital will affect individual behavior in carrying out their work. Based on these findings, the hypothesis formulated is:
H2: Psychological capital negatively affects audit dysfunctional behavior

The Role of Mediation of Psychological Capital on the Influence of Experience on Audit Dysfunctional Behavior

Goal setting *theory* sets goals that consider the experiential, psychological capital and dysfunctional behavior aspects of audits can help auditors overcome challenges more effectively, improve psychological well-being, and in turn, support efforts to achieve optimal audit quality. By integrating *goal setting theory* in the context of experience, audit dysfunctional behavior, and psychological capital, audit organizations can better understand and improve the quality of auditor audits.

This study focuses on the role of psychological capital mediation in explaining the impact of audit experience and dysfunctional behavior in the internal auditor environment. Auditor experience refers to the level of knowledge, skills, and understanding possessed by an auditor in carrying out audit duties. This includes practical experience in conducting audits, understanding different types of business transactions, understanding applicable regulations and auditing standards, and the ability to analyze and evaluate financial information appropriately (Arens *et al.* 2019).

Psychological capital is the main subject of research as a potential mediator that is able to explain the extent to which auditor competence can affect audit quality. The results of the study are expected to provide a deeper understanding of the internal mechanisms that connect these variables in the public sector audit environment.

Research conducted by Ramandei (2017) and Zamzami *et al.* (2021) shows that psychological capital mediates the influence of experience on dysfunctional behavior. Other relevant research related to audit dysfunctional behavior that is a reference is Rizki *et al.* (2024) examines the determinants of dysfunctional behavior of auditors moderated by Machivellian traits. Then, Limanto and Sukartha (2019) conducted a study on the factors that affect audit dysfunctional behavior. Then, Dharmawan (2015) who researched the causes of auditors committing dysfunctional behaviors that had an impact on audit quality. Other studies such as Istiqomah and Rahmawati (2017); Herdjiono (2012); Pujaningrum (2012); Silaban (2012) and Purnamasari and Hernawati (2013) are also enriching studies in this research topic. By referring to these findings, the hypothesis formulated is:

H3: Psychological capital mediates the influence of experience on dysfunctional behavior of audits.

RESEARCH METHODS

The type of research used in this study is quantitative with a *cross sectional* research design using a survey approach. The type of data used for this study is primary data obtained from an *online questionnaire* related to research variables. The variables studied were auditor experience, psychological capital and dysfunctional behavior of the audit.

Variable Operational Definition

This operational definition helps in conceptualizing and measuring research variables in a specific and measurable way in the field. The following are the research variables used:

Table 1. Research Variables

It	Variable	Dimension	Indicator	Scale
1	Audit Dysfunctional Behavior	Premature	- Completion of audits ahead of time	Interval
		Signing Off	- Lack of documentation	
			- High error rate	
			- Non-compliance with audit standards	
			- Negative feedback from related parties	
		Altering or Replacing Audit Procedurs	- Changes to established audit procedures	
			- Non-compliance with audit standards	
			- Lack of justification	
			- Negative assessments from other parties	
			- Deterioration in audit quality	
2	Auditor Experience	Length of Work as an Auditor	- Number of years of experience	Interval
			- Level of seniority	
			- Range of duties and responsibilities	
			- Number of audit tasks carried out	
		The Quantity of Tasks Handled	- Participation in Education and training	
			- Number of audits conducted	
			- Variations of audit tasks handled	
			- Complexity of audit tasks	
			- Responsibilities in audits	
			- Involvement in various stages of audits	
3	Psychological Capital	Hope	- Feeling empowered	Interval
			- Gaining trust	
		Keyakinan (<i>Self-Efficacy</i>)	- Self-confidence	
			- Self-ability	
			- Ability to deal with problems	
		Resilience	- Ability to control stress	
			- Ability to cope with pressure	
			- Have a positive outlook	
		Optimism	- Not easy to give up	

Population and Sample

The population consists of all internal auditors in Bengkulu Province totaling 200 people. This number comes from 11 Inspectorate Offices in Bengkulu Province.

Table 3.3. Internal Auditor Population in Bengkulu Province

It	Office of the Inspectorate	Number of Auditors (People)
1	North Bengkulu	12
2	Bengkulu Province	49
3	Bengkulu City	15
4	Seluma	13
5	Lebong	19
6	Kaur	15
7	Kepahiang	11
8	Manna	16
9	Benteng	19
10	Muko – Muko	19
11	Rejang Lebong	12
	Sum	200

Source: Inspectorate Offices throughout Bengkulu Province, 2024

This study uses *the purposive sampling* method. *Purposive sampling* is a sampling technique by selecting certain subjects or elements that are considered most suitable for the purpose of the research being conducted (Etikan, Musa, & Alkassim, 2016). Purposive sampling is a type of non-probability sampling, where the chances of each member of the population to be selected as a sample are unknown or not the same (Dudovskiy, 2018). In purposive sampling, researchers use certain assessments or criteria to select samples that are considered the most representative and in accordance with the purpose of the study (Patton, 2014).

The data in this study was collected using a questionnaire as a primary data source (Creswell, 2020). Questionnaire is "a data collection technique carried out by providing a set of questions or written statements to respondents to be answered" (Sugiyono, 2013). To obtain primary data, the author conducted field research by distributing questionnaires directly to internal auditors at the Inspectorate Office in Bengkulu. The process of distributing and collecting questionnaires is carried out by the author online with *google form media*.

This study utilizes the multivariate Structural *Equation Modeling* (SEM) technique with the consideration that SEM has the ability to combine measurement models and structural models simultaneously, in contrast to other multivariate techniques. SEM allows testing of direct and indirect influences of *the* latent variables being studied.

RESULTS AND DISCUSSION

The population of this study is all internal auditors at the Bengkulu Provincial Inspectorate Office which totals 200 people. The number of questionnaires distributed is as much as the number of the population, which is distributed through *online surveys* using *google forms*. The dissemination of the research questionnaire is summarized in Table 2

Table 2. Auditor's Rate Response to the Dissemination of Questionnaires in the Office Inspectorate in Bengkulu Province

No	Office of the Inspectorate	Number of Auditors (People)	Auditor Filling (Person)
1	North Bengkulu	12	12
2	Bengkulu Province	49	45
3	Bengkulu City	15	15
4	Seluma	13	10
5	Lebong	19	15
6	Kaur	15	15
7	Kepahiang	11	11
8	South Bengkulu	16	15
9	Central Bengkulu	19	14
10	Muko – Muko	19	11
11	Rejang Lebong	12	12
Sum		200	175

Source: Results of the 2024 Questionnaire Distribution (processed)

Table 2 shows the auditor's *response* rate at the Inspectorate Office in Bengkulu Province showing varying results, with the overall *response* rate reaching 87.5%. Of the 200 registered auditors, 175 of them have filled in, showing a fairly high commitment.

Descriptive Statistics

In this study, the variables studied include auditor experience, psychological capital, and audit dysfunctional behavior. Descriptive statistics present some data from the results of the questionnaire distribution. Descriptive statistics display the mean value, the size of the spread (standard deviation), and the form of distribution (minimum and maximum values) of the questionnaire data. From the results of the questionnaire distribution, descriptive statistics

of respondents' answers to the research variables were obtained, summarized in the following Table 3.

Table 3. Descriptive Statistics of Research Variables

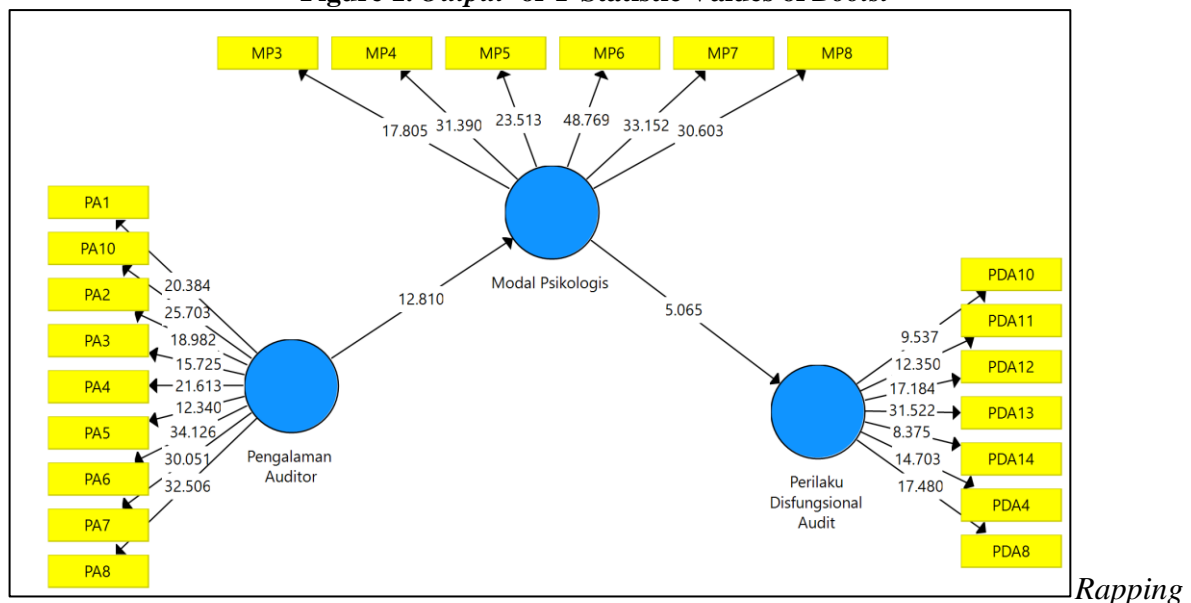
Variable	N	Theoretical Range			Actual Range			Std. Deviation
		Min	Max	Mean	Min	Max	Mean	
Auditor Experience	175	10	50	30	24	50	38,6229	6,2648
Auditor's Psychological Capital	175	9	45	27	25	45	33,9429	4,8916
Audit Dysfunctional Behavior	175	14	70	42	16	61	34,8629	10,1026

Source: 2024 Research Results (processed)

Hypothesis Test Results

Hypothesis testing is carried out using *the bootstrap/bootstrap resampling method*. A large t-statistic shows that the hypothesis put to the test. The meaning of parameter estimation provides very useful information about the relationship between research variables. The research hypothesis has mentioned a positive (+) or negative (-) influence, so based on the research objectives, the design of the test of the hypothesis of this research is presented as a one-sided test. The confidence level used is 95%, so the accuracy level is *alpha* 0.05. From the results of the hypothesis testing using *bootstrapping* as shown in Figure 1 below.

Figure 1. Output of T-Statistic Values of Bootst



Results

Source: 2024 Research Results (processed)

Testing the Direct Effect Hypothesis

Testing the direct effect hypothesis in a structural model aims to evaluate the direct relationship between two latent constructs, without considering the influence of mediators or *intervening* variables. In the context of *Partial Least Squares* (PLS), direct influence is measured through path *coefficients* that connect exogenous (independent) constructs with endogenous (dependent) constructs.

Table 4. Summary of T-Statistic and P-value Structural Pathways of Direct Effect

Structural Pathways	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
Psychological Capital → of Dysfunctional Behavior Audit	-0.322	-0.336	0.064	5.065	0.000
Experience of Psychological Capital → Auditors	0.607	0.612	0.047	12.810	0.000
Auditor Experience → of Dysfunctional Behavior Audit	-0.196	-0.206	0.042	4.629	0.000

Source: 2024 Research Results (processed)

a. The Influence of → Psychological Capital Auditor Experience

Based on the results of data analysis such as Table 4.16, it is known that the t-calculation value of the → Psychological Capital Auditor Experience path is 12.810 and the p-value is 0.000. The p-value obtained of 0.000 is smaller than α 0.05 ($0.000 < \alpha$ 0.05); which means that the alternative hypothesis (H_a) in this study is accepted. This means that the auditor's experience has an effect on psychological capital.

b. The Influence of Psychological Capital → on Dysfunctional Behavior Audit

Based on the results of data analysis such as Table 4.16, it is known that the t-calculated value of the Audit Dysfunctional Behavior Psychological Capital pathway → is 5.065 and the p-value is 0.000. The p-value obtained of 0.000 is smaller than α 0.05 ($0.000 < \alpha$ 0.05); which means that the alternative hypothesis (H_a) in this study is accepted. This means that psychological capital has an effect on the dysfunctional behavior of the audit.

c. The Influence of Audit Dysfunctional Behavior Auditor Experience →

Based on the results of data analysis such as Table 4.16, it is known that the t-count value of the → Audit Dysfunctional Behavior Auditor Experience path is 4.629 and the p-value is 0.000. The p-value obtained by 0.000 is less than α 0.05 ($0.000 < \alpha$ 0.05); which means that auditor experience has a significant effect on audit dysfunctional behavior.

1. Indirect Effect or Mediation Effect

Testing the indirect effect hypothesis in a structural model aims to evaluate the mediation effect, i.e. how one construct affects another construct through one or more mediators. In Partial Least Squares (PLS), this test provides insight into complex relationships between latent constructs that cannot be explained by direct influence alone.

Table 5. Summary of T-Statistic and P-value Values of Structural Pathways of Indirect Effect

Structural Pathways	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
Auditor Experience of → Psychological Capital Dysfunctional → Behavior Audit	-0.196	-0.206	0.042	4.629	0.000

Source: 2024 Research Results (processed)

Based on the results of data analysis such as Table 5, it is known that the t-calculation value of the Audit Auditor Experience Path for → Psychologic Capital → Dysfunctional Behavior Audit is 4.629 and the p-value is 0.000. The p-value obtained by 0.000 is smaller

than $\alpha 0.05$ ($0.000 < \alpha 0.05$); which means that auditor experience has a significant effect on audit dysfunctional behavior through psychological capital.

In this discussion subchapter, it begins by re-describing the main findings that have been described previously in the chapter on research results. Then, provide an in-depth analysis of the results of the research, identify patterns or trends, and provide in-depth interpretations related to the research question. The discussion subchapter also presents the relationship between research results and relevant theories or previous research, explaining how the findings support, challenge, or expand existing understanding.

The Effect of Auditor Experience on Psychological Capital

Based on the results of the study, it is known that auditor experience has a positive and significant effect on psychological capital. This shows that the more experience an auditor has, the higher the psychological capital they have. More experience can give auditors greater confidence in carrying out their duties, increase mental resilience, and build stronger expectations and optimism in facing job challenges.

Extensive auditor experience not only provides the technical knowledge and skills necessary to conduct audits effectively, but also forms a positive mental attitude. Experienced auditors tend to be better able to cope with the pressures and stresses that often arise in the audit process, as well as be more confident in making decisions. This experience also allows auditors to develop better *coping strategies* , so that they can maintain high psychological capital in challenging situations.

Strong psychological capital, which includes aspects such as *self-efficacy* , resilience, hope, and optimism, is essential for auditors to carry out their duties with integrity and professionalism. Auditors with high psychological capital tend to be more motivated, more committed to the quality of their work, and better able to maintain a positive attitude despite difficulties.

The study applies *the goal setting* theory to the influence of auditor experience on auditor psychological capital can provide a deeper understanding of how the experience can affect the achievement of auditor goals and job satisfaction levels. *Goal setting theory* emphasizes the importance of setting specific, challenging, and measurable goals to improve individual motivation and performance (Locke & Latham, 2013).

In the context of auditors, experience can influence goal setting and perception of achieving those goals. Auditors who have extensive experience may have a better understanding of their job goals and may be able to set more ambitious and specific goals. They may also be more confident in their ability to achieve those goals based on previous experience (Rebele & Li, 2019).

On the other hand, less experienced auditors may tend to set lower or less specific goals due to their lack of experience in evaluating the complexity of the tasks and challenges faced. However, with the right support and guidance, less experienced auditors can learn from their experience and improve their ability to set and achieve more ambitious goals (Babu & Arora, 2019).

In addition, auditor experience can also affect their perception of the achievement of goals and job satisfaction levels. Auditors who have positive experiences in achieving their goals may tend to have higher psychological capital, such as confidence, motivation, and resilience to stress. Conversely, auditors who experience failures or difficulties in achieving their goals may experience a decrease in psychological capital, which can affect their performance and job satisfaction.

The results of this study are in line with the study conducted by Zamzami *et al.* (2021) provides empirical evidence that auditor experience has a positive and significant influence on

psychological capital. Psychological capital is not only formed from a person's *intrinsic factors* but also comes from circumstances from outside him (*extrinsic factors*), just as the psychological capital he feels also comes from his or her work circumstances and experience (Mardiah, 2021).

The Effect of Psychological Capital on Audit Dysfunctional Behavior

Based on the results of the study, it is known that the auditor's psychological capital has a negative and significant effect on audit dysfunctional behavior. This means that the higher the psychological capital possessed by auditors, the lower their tendency to engage in dysfunctional audit behavior. Strong psychological capital, which includes aspects such as *self-efficacy*, resilience, hope, and optimism, helps auditors deal with work pressure in a healthier and more constructive way.

In relation to this variable, the use of *goal setting* theory is the basis for explaining auditors in carrying out their duties, an auditor needs to rely on his ability to make *audit judgments*. The accuracy of *the judgment* produced by the auditor in completing the audit work affects the final conclusion (opinion) that he will give (Arens *et al.* 2014).

Psychological capital, which consists of self-efficacy, optimism, hope, and resilience, has been shown to have an influence on auditors' dysfunctional behavior. High self-efficacy in auditors can reduce the tendency to engage in dysfunctional behaviors such as premature sign-off and underreporting of time (Donnelly *et al.*, 2003). Auditors with high optimism tend to view situations with a positive perspective, so they are more resilient in facing challenges and less prone to dysfunctional behaviors such as avoiding difficult audit procedures (Eke & Monye, 2018).

Auditors with high psychological capital tend to have better levels of mental resilience, allowing them to continue to act ethically and professionally despite being faced with difficult situations. They are better able to cope with stress and are less easily tempted to cut corners or engage in unethical practices such as premature signing off, altering or replacing audit procedures, and underreporting of time. High confidence makes them feel able to complete audit tasks effectively without having to violate professional procedures or standards.

Hope and optimism also play an important role in motivating auditors to remain committed to integrity and quality of work. Optimistic auditors tend to see challenges as opportunities to learn and grow, rather than as obstacles that must be avoided in unethical ways. Additionally, high expectations help them to stay focused on long-term goals, such as professional reputation and career success, rather than seeking short-term gains through dysfunctional behavior.

In addition, high expectations of auditors can encourage them to stay focused on audit objectives and seek alternative solutions when facing obstacles, reducing the likelihood of engaging in dysfunctional behaviors such as replacing easier audit procedures or ignoring unfavorable audit evidence (Zulfikri *et al.*, 2020). High resilience helps auditors bounce back from failures or difficult situations, so they are more likely to stick to correct audit standards and procedures, rather than engaging in dysfunctional behavior in an attempt to avoid challenges or pressures (Kalbers & Fogarty, 2005).

The combination of the four components of high psychological capital can create a positive psychological condition in auditors, so that they are more motivated to carry out audit work with integrity and standards, as well as reduce the possibility of engaging in dysfunctional behavior (Casali, 2019). However, other factors such as time pressure, compensation, organizational culture, and quality control system also influence auditors' dysfunctional behavior (Paino *et al.*, 2014).

The results of this study are in line with the study conducted by Zamzami *et al.* (2021) which provides empirical evidence that psychological capital has a significant negative effect

on aspects of audit dysfunctional behavior, namely *acceptance of under-reporting time*. The negative influence of psychological capital on auditor dysfunctional behavior can be complex and vary depending on the context. Auditor dysfunctional behaviors such as cheating, dishonesty, or unwillingness to cooperate can lead to adverse psychological consequences for the auditor and the work environment as a whole.

This research is also in line with other studies that discuss the important role of psychological capital, namely Ferguson *et al.* (2016); Luthans *et al.* (2007); Snyder & Lopez (2007); Dutton *et al.* (2006) and Gable *et al.* (2004). These studies confirm that psychological capital will affect individual behavior in carrying out their work.

The Role of Mediation of Psychological Capital on the Influence of Auditor Experience on Audit Dysfunctional Behavior

Goal setting *theory* sets goals that consider the experiential, psychological capital and dysfunctional behavior aspects of audits can help auditors overcome challenges more effectively, improve psychological well-being, and in turn, support efforts to achieve optimal audit quality. By integrating *goal setting theory* in the context of experience, audit dysfunctional behavior, and psychological capital, audit organizations can better understand and improve the quality of auditor audits.

Based on the results of the study, it is known that psychological capital has a significant mediating effect on the influence of auditor experience on audit dysfunctional behavior. The mediating effect of the variable Psychological Capital (M) on the influence of Auditor Experience (X) on Audit Dysfunctional Behavior (Y) is *partially mediation*. This means that with or without the variable of Psychological Capital, the influence of Auditor Experience on Audit Dysfunctional Behavior remains significant. This means that the auditor's experience not only directly influences the dysfunctional behavior of the audit, but also influences that behavior through an increase in psychological capital. In other words, more experience helps auditors develop strong psychological capital, which in turn reduces their tendency to engage in dysfunctional audit behavior.

Auditors who have more experience tend to have higher confidence, stronger resilience, and greater hope and optimism. Diverse and long work experience allows auditors to develop effective skills and strategies in dealing with job challenges and pressures. This forms a positive psychological capital, which plays an important role in encouraging auditors to act ethically and professionally.

High psychological capital helps auditors maintain integrity and avoid dysfunctional behaviors such as premature signing off, altering or replacing audit procedures, and underreporting of time. Auditors with strong psychological capital are more likely to stay motivated, commit to high professional standards, and be able to cope with work pressures without having to sacrifice ethics.

This study focuses on the role of psychological capital mediation in explaining the impact of audit experience and dysfunctional behavior in the internal auditor environment. Auditor experience refers to the level of knowledge, skills, and understanding possessed by an auditor in carrying out audit duties. This includes practical experience in conducting audits, understanding different types of business transactions, understanding applicable regulations and auditing standards, and the ability to analyze and evaluate financial information appropriately (Arens *et al.* 2019).

An auditor's experience can include a variety of aspects, including experience in a specific industry or sector, experience in using specific auditing tools or techniques, and experience in handling complex audit situations or challenges. The more experience an auditor has, the better the likelihood of identifying risks, finding errors or irregularities, and providing value-added recommendations to the client or organization being audited. Auditor experience

is a valuable asset in the audit profession, as it can improve audit quality, minimize risks, and provide confidence to stakeholders about the integrity and objectivity of auditors (Albrecht *et al.* 2018).

Furthermore, audit dysfunctional behavior refers to actions or practices that are not in accordance with ethical standards, integrity, or professionalism in the context of audit implementation. This behavior can include various forms of violation or non-compliance with the rules, regulations, or guidelines governing audit practices. Audit dysfunctional behavior is behavior that violates ethical standards and integrity in audit practices, which can result in serious harm to all parties involved. This includes actions such as fraud, non-compliance with audit procedures, conflicts of interest, and unprofessionalism in handling audit tasks (Albrecht *et al.*, 2018). Examples include manipulating financial information, concealing or falsifying audit findings, or violating professional codes of ethics and norms. This kind of behavior damages the integrity and objectivity of auditing, as well as the reputation of the audit profession as a whole (Gramling & Schneider, 2014). Therefore, it is important to strengthen oversight and enforcement of ethical rules in audit practices, as well as promote an organizational culture that promotes integrity, transparency, and accountability among auditors (Arens *et al.*, 2019).

Psychological capital is the main subject of research as a potential mediator that is able to explain the extent to which auditor competence can affect audit quality. The results of the study are expected to provide a deeper understanding of the internal mechanisms that connect these variables in the public sector audit environment.

The effect of this mediation shows that in order to reduce the dysfunctional behavior of audits, it is important for organizations not only to pay attention to the auditor's work experience but also to actively support and increase their psychological capital. This can be done through professional development programs that include stress management training, coping skill improvement, mentoring, and the development *of other soft skills* related to resilience, confidence, hope, and optimism.

Another study on the influence of auditor experience on audit dysfunctional behavior was conducted by Donnelly *et al.* (2003). Research conducted by Donnelly *et al.* (2003) shows that the more experienced the auditor, the less dysfunctional the auditor will be. This behavior can occur due to various factors, such as time pressure, high workload, lack of organizational support, and low professional commitment of auditors (Soobaroyen & Chengabroyan, 2006). On the other hand, weak supervision, poor quality control, and inappropriate incentives can also encourage auditors to behave dysfunctionally (Herrbach, 2001).

This study is in line with research conducted by Ramandei (2017) and Zamzami *et al.* (2021) where, psychological capital mediates the influence of experience on dysfunctional behavior. Other relevant research related to audit dysfunctional behavior that is a reference is Rizki *et al.* (2024) examines the determinants of dysfunctional behavior of auditors moderated by Machivellian traits. Then, Limanto and Sukartha (2019) conducted a study on the factors that affect audit dysfunctional behavior. Then, Dharmawan (2015) who researched the causes of auditors committing dysfunctional behaviors that had an impact on audit quality. Other studies such as Istiqomah and Rahmawati (2017); Herdjiono (2012); Pujaningrum (2012); Silaban (2012) and Purnamasari and Hernawati (2013) are also enriching studies in this research topic.

CONCLUSION DAN SUGGESTION

Based on the results of the research and discussion, the following conclusions can be drawn.

1. Auditor experience has a positive and significant influence on the psychological capital of auditors of the Inspectorate Office in Bengkulu Province. This result means that if the auditor is more experienced, then the auditor's psychological capital will increase.
2. The auditor's psychological capital has a negative and significant influence on the dysfunctional behavior of auditors of the Inspectorate Office in Bengkulu Province. This result means that the higher the auditor's psychological capital, the less dysfunctional audit behavior will be.
3. Psychological capital has a mediating role in the influence of auditor experience on audit dysfunctional behavior at the Inspectorate Office in Bengkulu Province. The role of mediation that occurs is *partially mediation*. The role of *partial mediation* means that the presence or absence of mediation variables, namely psychological capital, does not directly affect the auditor's experience on audit dysfunctional behavior.

From the limitations of the research, the recommendations for the next research are as follows:

1. Further research should include external factors that can influence the dysfunctional behavior of the audit, such as pressure from management, organizational culture, industry regulations, and economic conditions. A more comprehensive analysis will provide a more complete picture of the factors that influence the auditor's behavior.
2. To reduce self-report bias, researchers can use additional data collection methods such as in-depth interviews, observations, or secondary data. *Mixed-methods* can provide deeper and more valid insights into auditor behavior.
3. Expanding the sample size and ensuring that the sample is representative of the wider auditor population will improve the accuracy and reliability of research results. It will also allow sub-group analysis to look at variations in auditor experience and behavior.

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