

## **ABSTRACT**

*This study aims to present empirical substantiation concerning the factors that influence dysfunctional audit behavior with workplace spirituality as a moderating variable. This research adopts a quantitative approach, employing primary data in the form of questionnaires. The research population is auditors employed in public accounting firms listed in the Directory of Indonesian Public Accountants. The methodology employed to select the sample was convenience sampling of 240 auditors in Indonesia. The analysis technique employed is moderated regression analysis using IBM SPSS 26. The findings of this study reveal that professional commitment and turnover intention show a positive influence on dysfunctional audit behavior. In contrast, locus of control shows a negative influence on dysfunctional audit behavior. However, time budget pressure showed no impact on dysfunctional audit behavior. In addition, the findings of this study also provide evidence that workplace spirituality is unable to weaken the positive influence of time budget pressure and turnover intention on dysfunctional audit behavior. Furthermore, workplace spirituality is not able to moderate the negative effect of professional commitment on dysfunctional audit behavior. Likewise, workplace spirituality is not able to moderate the effect of locus of control on dysfunctional audit behavior.*

*Keywords: time budget pressure, professional commitment, turnover intention, locus of control, dysfunctional audit behavior, workplace spirituality*