# *ABSTRACT*

*The suboptimal role of the Government Internal Control System (Sistem Pengendalian Intern Pemerintah, SPIP) in enhancing state financial accountability has prompted this study to analyze the factors influencing dysfunctional audit behavior among government auditors, particularly within the Inspektorat Utama Badan Pusat Statistik (Ittama BPS). Attribution theory was employed to examine the effects of time budget pressure, professional competence, independence, religiosity, and auditor position on dysfunctional audit behavior.*

*Data were collected through structured Google Forms questionnaires distributed during April 2025. The target respondents were all Ittama BPS employees who had previously been assigned audit duties. The response rate reached 97.09% (100 respondents out of a population of 103). Data were analyzed using Partial Least Squares-based Structural Equation Modeling (SEM-PLS) with Warp PLS 8.0 software.*

*The results indicate that: (1) Time budget pressure has a positive effect on dysfunctional audit behavior, (2) Professional competence does not affect dysfunctional audit behavior, (3) Independence has a negative effect on dysfunctional audit behavior, (4) Religiosity has a negative effect on dysfunctional audit behavior, and (5) Auditor position does not influence dysfunctional audit behavior. A realistic evaluation of audit time allocation, the implementation of a clear task prioritization system, and the integration of spiritual values in auditor character development are necessary to prevent dysfunctional behavior during the audit process.*



*Keywords: dysfunctional audit behavior; time budget pressure; professional competence; independence; religiosity.*