

## **ABSTRACT**

*This study investigates how Tipe of Audit Firm, Auditor Position in audit Firm, Client Fees, Audit Programme, Auditor Participation and Last Year Actual Time Budget affect to the time budget attainability and then investigates how time budget attainability affect to the auditor dysfunctional behaviour (Reduced audit Quality Practices and Under Reporting of Time). As time budgets become less attainable, the incidence of Reduced Audit Quality Practices and Under Reporting of Time will increase.*

*The respondent of this study are Indonesian auditors. Survey metode is used for data collecting. This study used purposive sampling to get sample. The sampel criteria is auditors who work in Big 4 audit firm on Jakarta and auditors who work in Non Big 4 audit firm on Semarang. To analyse data is used SPSS version 16.*

*The result show that degree of time budget attainability directly has negative effect to dysfunctional behaviour. The dysfunctional behaviour are RAQPs and URT. That is supported by statistic analysis with t-value – 0,539 for hypothesis that time budget attainability directly has negative effect to RAQPs. And t- value – 0,391 for hypothesis that time budget attainability directly has negative effect to URT. The antecedent from time budget is directly effect time budget attainability. Its shows with the result t-value is over t-table (2,23)*

*Keyword : time budget attainability, Reduced audit Quality Practices (RAQPs), Under Reporting of Time (URT), Theory of Occupational Stress Model*