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Research Article

Systematic Literature Review: Dysfunctional Auditing, Time Budget Pressure, and Audit Quality in APIP

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Abstract

The Government Internal Supervisory Agency (APIP) plays a vital role in ensuring state financial accountability, in line with the principles of Stakeholder Theory, which demands accountability to the public. However, the quality of APIP audits is threatened by job demands in the form of time budget pressure (TBP) and budget efficiency requirements. This double pressure is the main trigger for the emergence of Auditor Dysfunctional Behavior (PDA), which is a key mediator of declining audit quality. Therefore, this Systematic Literature Review (SLR) was conducted to map the causal path between work pressure, PDA, and Audit Quality, as well as to evaluate the mitigating role of Job Resources (JR) in the context of APIP. Objectives & Methods: The main objectives of this SLR are to analyze and synthesize empirical literature on (1) the influence of TBP and Budget Efficiency on PDA, (2) the mediating role of PDA on Audit Quality, and (3) the moderating role of JR in the relationship between PDA and Audit Quality. The method used is SLR with reference to the PRISMA guidelines. The literature search was limited to empirical articles in Indonesian and English published in the last five years (2020–2025). Key Findings: The synthesis results show that TBP and Budget Efficiency have a positive and significant relationship with an increase in PDA. PDA has been consistently proven to act as a strong mediating variable, substantially weakening Audit Quality. Furthermore, the findings indicate that Job Resources (such as supervision and training) have critical potential as moderating variables, capable of weakening the negative relationship between PDA and Audit Quality, although findings regarding this moderating mechanism still vary across studies. Implications: Theoretically, this

SLR strengthens the integration of JD-R Theory and Stakeholder Theory, providing a comprehensive framework for understanding internal auditor behavior. Practically, this study recommends that APIP leaders design more proportional policies in time and budget allocation, as well as increase investment in Job Resources (e.g., supervision and professional development systems) to minimize PDA and maintain Audit Quality as the highest form of accountability to all public stakeholders.

Keywords: Systematic Literature Review; Audit Quality; Auditor Dysfunctional Behavior; Time Budget Pressure; Budget Efficiency; Job Resources; APIP

INTRODUCTION

Public sector audit quality is a fundamental pillar in achieving good governance. The Internal Government Supervisory Apparatus (APIP) plays a vital role in overseeing the internal processes to ensure the accountability of state financial management. However, various studies indicate that the quality of APIP audits faces significant challenges due to time budget pressure and resource limitations (Sari, 2022; Rachmawati et al., 2024). These conditions often lead auditors to engage in dysfunctional practices, such as prematurely signing documents without adequate review (premature sign-off), neglecting audit procedures, or rushing through audit completion to meet time targets (Donnelly et al., 2003; Utami & Suryanto, 2021).

Findings from 60 studies conducted between 2020 and 2025 show that time budget pressure is the most consistent determinant of dysfunctional auditor behavior in various audit contexts, both public and private sectors. Over 70% of the studies found a positive relationship between time pressure and dysfunctional behavior, negatively affecting audit quality. Additionally, budget efficiency is often associated with limited funds and auditor working hours, which could potentially reduce the thoroughness and effectiveness of the audit (Wulandari & Rahma, 2024; Nugroho, 2021). However, some studies report different findings, suggesting that well-managed budget efficiency can improve audit productivity and timeliness (Anindita, 2025; Prabowo et al., 2022).

In addition to time pressure and efficiency, recent studies highlight the role of Job Resources (JR) as a variable that could moderate the impact of pressure on auditor behavior. According to the Job Demands–Resources (JD-R) Theory (Bakker & Demerouti, 2007), the balance between job demands and available resources determines an individual's stress and performance. In the context of auditing, organizational support, work autonomy, and professional competence can strengthen auditors' resilience to pressure and reduce dysfunctional behavior (Lestari & Ananda, 2023; Putri & Hartono, 2023). However, from the 60 studies reviewed, only around 15% explicitly examined the role of Job Resources in the relationship between work pressure and audit quality, indicating a significant research gap.

This systematic review aims to identify and synthesize the latest research on the determinants of dysfunctional auditor behavior, focusing on the impact of time budget pressure and budget efficiency on audit quality, and the role of Job Resources as a moderating variable. The Systematic Literature Review (SLR) approach, based on the PRISMA 2020 protocol, was employed to ensure transparency, consistency, and validity in synthesizing the literature. The findings are expected to provide theoretical and practical insights into the development of policies aimed at improving audit quality in the APIP environment and enrich academic discussions on auditor behavior in Indonesia's public sector.

Based on the systematic literature review of 60 studies conducted between 2020 and 2025, it was found that research on dysfunctional auditor behavior is still dominated by studies focusing on external auditors and the private sector. Only around 20% of the studies specifically investigated the context of the Internal Government Supervisory Apparatus (APIP) or public sector auditors, despite the fundamental differences in work environment, bureaucratic pressure, and resources between the public and private sectors. This creates a gap in understanding how the dynamics of time budget pressure and budget efficiency affect government auditor behavior.

Moreover, although most studies have examined the relationship between time budget pressure, budget efficiency, and audit quality, most focus on the direct relationships between variables without considering the role of contextual factors, such as Job Resources, as a moderating variable. According to the JD-R theory, the balance between job demands and available resources determines how well auditors can withstand pressure and avoid dysfunctional behavior. Only about 15% of the studies explicitly tested the Job Resources variable, leaving the relationship between pressure, resources, and dysfunctional behavior inadequately explained empirically.

Furthermore, the inconsistency in empirical findings also presents a significant research gap. Some studies found that budget efficiency reduces audit quality due to time and resource limitations, while others suggest that efficiency can improve productivity when supported by good resource management. These differences indicate that the relationship between budget efficiency and audit quality may be conditional, influenced by organizational factors, work ethics, and job resources. Therefore, further research is needed to re-examine the determinants of dysfunctional auditor behavior in the context of APIP, with consideration of the moderating role of Job Resources as a key variable bridging work pressure and public sector audit quality.

Based on the background, the theories used (Stakeholder Theory and Job Demands–Resources Theory), and the findings of the systematic literature review (SLR) of 60 studies, several research questions can be formulated: How does Time Budget Pressure influence Dysfunctional Auditor Behavior in the Internal Government Supervisory Apparatus (APIP)? How does Budget Efficiency impact Dysfunctional Auditor Behavior in APIP? How does Time Budget Pressure affect Audit Quality in APIP? How does Budget Efficiency affect Audit Quality in APIP? How does Dysfunctional Auditor Behavior influence Audit Quality in APIP? How does Dysfunctional Auditor Behavior mediate the impact of Time Budget Pressure on Audit Quality in APIP? How does Dysfunctional Auditor Behavior mediate the impact of Budget Efficiency on Audit Quality in APIP? How do Job Resources moderate the impact of Time Budget Pressure on Dysfunctional Auditor Behavior in APIP? How do Job Resources moderate the impact of Budget Efficiency on Dysfunctional Auditor Behavior in APIP?

Stakeholder Theory

Freeman's (1984) Stakeholder Theory explains that every organization has a responsibility to meet the interests of various parties involved or affected by its activities, not just shareholders, but also the government, society, employees, and users of financial reports. In the public sector context, this theory emphasizes that APIP (Internal Government Supervisory Apparatus) has a moral and professional obligation to ensure the accountability of state financial management as a form of responsibility to stakeholders — such as the Financial and Development Supervisory Agency (BPKP), regional leaders, regional legislative bodies (DPRD), and the public.

From this perspective, audit quality reflects how well public auditors are able to perform their responsibilities ethically, independently, and transparently. When auditors face time budget pressure or budget efficiency limitations, there is a risk that the decisions made are no longer oriented toward the public interest but rather toward short-term organizational or individual interests. This can lead to dysfunctional auditor behavior, such as neglecting audit procedures or prematurely signing off reports, ultimately reducing audit quality and harming stakeholders.

1. Time Budget Pressure → Dysfunctional Auditor Behavior

Time budget pressure refers to the pressure auditors feel to complete tasks within specific time and budget constraints. According to Role Stress Theory, excessive pressure can cause auditors to engage in deviant behavior, such as neglecting important audit steps in pursuit of meeting time targets (Otley & Pierce, 1996). Most studies (e.g., Rachmawati et al., 2024; Putri & Hartono, 2023) indicate a positive relationship between time pressure and dysfunctional auditor behavior.

2. Budget Efficiency → Dysfunctional Auditor Behavior / Audit Quality

Budget efficiency reflects how optimally audit resources are utilized. However, if efficiency is overdone (e.g., cutting down audit time or workforce), it can result in negative consequences, such as reduced audit depth and increased audit errors. Studies by Nugroho (2021) and Wulandari & Rahma (2024) found that budget efficiency, when not accompanied by adequate planning, actually reduces audit quality. Conversely, well-managed efficiency can enhance auditor productivity (Anindita, 2025).

3. Dysfunctional Auditor Behavior → Audit Quality

Dysfunctional behavior serves as the primary mediator that bridges the impact of work pressure on audit quality. Auditors involved in dysfunctional behavior tend to reduce the accuracy of their reviews, disregard audit evidence, and speed up the completion of procedures (Donnelly et al., 2003). As a result, audit reports become less reliable and do not reflect the true financial condition, thus lowering audit quality.

4. Role of Job Resources as a Moderating Variable

Based on the Job Demands–Resources (JD-R) Theory (Bakker & Demerouti, 2007), job resources such as organizational support, supervision, competence, and work autonomy can strengthen auditors' capacity to cope with work pressures. With adequate resources, auditors are able to maintain work quality even under time pressure and budget limitations. Research by Lestari & Ananda (2023) shows that job resources significantly weaken the negative relationship between time budget pressure and audit quality and reduce the likelihood of dysfunctional behavior.

Previous Studies

No	Research Title (Year)	Dependent Variable	Independent Variable	Moderating Variable	Mediating Variable	Theory Used	Key Findings (Summary)	Research Gap
1	Anditania, F. — Effect of Time Budget Pressure on Audit Judgment in West Java Regional Inspectorate (2023)	Audit Judgment	Time Budget Pressure	—	—	Role Stress Theory / (JD-R inferred)	Time budget pressure reduces audit judgment quality	Did not examine Job Resources as a buffer in APIP
2	Rahmawati, N. — Job Resources as Buffer between Time Pressure and Audit Quality (2023)	Audit Quality	Time Budget Pressure	Job Resources	—	Job Demands–Resources (JD-R)	Job resources mitigate the negative impact of time budget pressure	Limited sample; not tested in national APIP context
3	Ratu, W.J. — Time Deadline Pressure and Supervision on Audit Quality (2022)	Audit Quality	Time Deadline Pressure	Supervision	—	Supervisory / Role Theory (inferred)	Supervision reduces the effect of time pressure	Supervision not tested within the JD-R framework
4	Mulyani, T. — Budget Efficiency and Audit Performance (2022)	Audit Performance	Budget Efficiency	—	—	Resource Dependence / Public Sector Finance (inferred)	Budget efficiency has a positive effect on audit performance	Did not include Dysfunctional Behavior as a mediator
5	Zawitri, S. — Determinants of Audit Quality in Internal Auditors (2021)	Audit Quality	Competence; Independence; Time Budget Pressure	—	—	Agency Theory / Professionalism Theory (inferred)	Competence and independence are positive; time budget pressure is negative	Did not examine Job Resources
6	Lestari, I. — Dysfunctional Behavior as Mediation between Time Pressure and Audit Quality (2022)	Audit Quality	Time Budget Pressure	—	Dysfunctional Behavior	Theory of Planned Behavior (TPB) / Role Stress (inferred)	Dysfunctional behavior mediates the relationship between time pressure and audit quality	Did not include budget efficiency as a variable

7	Irwansyah, A. — Integration of Budget Pressure and Locus of Control (2023)	Audit Quality	Time Budget Pressure; Locus of Control	Locus of Control	—	Personality / Locus of Control Theory (inferred)	Locus of control moderates the effect; time pressure remains significant	Job Resources not tested
8	Rahman, H. — Time Budget Pressure, Ethics, and Audit Quality (2023)	Audit Quality	Time Budget Pressure; Auditor Ethics	—	—	Professional Ethics / Deontology (inferred)	Ethics strengthens audit quality despite time pressure	Did not include organizational variables like Job Resources
9	Wicaksono, A. — Budget Efficiency, Time Pressure, and Internal Audit Performance (2023)	Audit Performance	Budget Efficiency; Time Pressure	—	—	Public Budgeting Theory / JD-R (inferred)	Both variables are significant: efficiency positive, time pressure negative	Did not test Dysfunctional Behavior as a mediator
10	Sutarto, R. — Job Resources, Job Demand, and Auditor Burnout (2022)	Auditor Burnout	Job Demand (Time Budget Pressure)	Job Resources	—	Job Demands–Resources (JD-R)	Job resources reduce burnout caused by time pressure	Did not relate burnout directly to audit quality
11	Luhgiatno, L. — Effect of Competence and Independence on Audit Quality (2022)	Audit Quality	Competence; Independence	—	—	Human Capital / Agency Theory (inferred)	Positive & significant	Did not include Time Budget Pressure / budget efficiency
12	Nurul, S. — Dysfunctional Auditor Behavior and Professional Ethics (2023)	Dysfunctional Auditor Behavior	Time Pressure; Ethics	—	—	Theory of Planned Behavior (inferred)	Time pressure increases dysfunctional behavior; ethics reduces it	Lacked examination of effects on audit quality outcomes
13	Pratomo, J. — Auditor Specialization and Budget Pressure on Audit Quality (2021)	Audit Quality	Auditor Specialization; Time Budget Pressure	—	—	Professional Skepticism / Competency Theory (inferred)	Specialization mitigates time pressure effects	Focused on private sector, not APIP

14	Widodo, D. — Time Budget Pressure and Work Stress (2021)	Work Stress	Time Budget Pressure	—	—	Role Stress Theory	Time pressure significantly increases work stress	Did not track downstream effects to audit quality
15	Rahayu, F. — Time Budget Pressure, Workload, and Dysfunctional Behavior (2021)	Dysfunctional Behavior	Time Budget Pressure; Workload	—	—	Role Stress / Strain Theory	Workload & time pressure drive dysfunctional behavior	Did not test moderation by Job Resources
16	Wulandari, I. — Professional Commitment and Time Pressure on Audit Quality (2020)	Audit Quality	Time Pressure; Professional Commitment	—	—	Professional Commitment Theory (inferred)	Commitment weakens time pressure effects	Did not test budget efficiency
17	Sari, A. — JD-R Model on Public Auditors (2021)	Audit Quality / Burnout	Job Demands (Time Budget Pressure)	Job Resources	—	Job Demands–Resources (JD-R)	Job resources reduce burnout & improve work outcomes	Lacked testing in APIP
18	Rini, D. — Budget Efficiency, Independence, and Audit Quality (2022)	Audit Quality	Budget Efficiency; Independence	—	—	Public Finance / Agency Theory (inferred)	Efficiency & independence positively related to quality	Did not include Dysfunctional Behavior as a mediator
19	Wibowo, B. — Work Pressure and Ethics on Audit Quality (2022)	Audit Quality	Work Pressure; Professional Ethics	—	Dysfunctional Behavior	Ethical Theory / Role Stress (inferred)	Dysfunctional behavior reduces audit quality under high pressure	Job Resources not tested
20	Putra, D. — Time Budget Pressure and Auditor Job Satisfaction (2023)	Job Satisfaction	Time Budget Pressure	—	—	Job Satisfaction Theory (inferred)	Time pressure reduces job satisfaction	Did not link to audit quality
21	Badollahi et al. — Time Budget Pressure, Audit Complexity, and Quality (2020)	Audit Quality	Time Budget Pressure; Audit Complexity	—	—	Audit Risk / Complexity Theory (inferred)	Time pressure & complexity reduce quality	Local field study; limited focus on APIP

22	Danudoro, Zamralita & Lie — Job Demands on Burnout with Job Resources as Moderator (External Auditors) (2021)	Burnout / Performance	Job Demands (Time Budget Pressure)	Job Resources	—	JD-R	Job resources moderate time pressure → burnout	External auditors study; limited generalization to APIP
23	Hartati — Competence & Independence Influence on Government Internal Supervision (2021)	Internal Audit Quality	Competence; Independence	—	—	Agency / Human Capital (inferred)	Competence & independence are positive	Did not discuss time pressure or job resources
24	Yuda M. Rizkia & Irene S. L. Barus — Effect of TBP and Auditor Competency on Audit Quality (2022)	Audit Quality	Time Budget Pressure; Auditor Competency	—	—	Competency Theory / Role Stress (inferred)	Competency mitigates time pressure impact but time pressure remains negative	Needs to test Dysfunctional Behavior and Job Resources
25	Nurlatifah — Systematic Literature Review: Dysfunctional Audit Behavior ... (2024)	Literature Synthesis	Various Topics (Time Budget Pressure, Dysfunctional Behavior, Job Resources)	—	—	SLR methodology (inferred)	Identified gaps: heterogeneous instruments & lack of APIP studies	Recommends scale validation in APIP
26	Khulsum et al. — Interactions in Audit Quality: Competence, Time Budget Pressure, Complexity (2025)	Audit Quality	Competence; Time Budget Pressure; Complexity	—	—	Systems / Interaction Theory (inferred)	Competence × time pressure interaction is important	New in 2025; needs replication in APIP
27	ResearchGate study — Auditor Dysfunctional Behavior Mediates Effect of Locus of Control, Turnover Intention, and Time Budget Pressure (2022)	Audit Quality	Time Budget Pressure; Turnover Intention; Locus of Control	—	Dysfunctional Behavior	TPB / Turnover Theory (inferred)	Dysfunctional behavior mediates the relationship between time pressure and quality	Based on public accounting firms; limited in APIP

28	UNPAD Journal — Influence of Audit Procedures, Fees, Time Budget Pressure, and Auditor Skepticism on Audit Quality (2024)	Audit Quality	Audit Procedures; Fees; Time Budget Pressure; Skepticism	—	—	Agency Theory / Skepticism Theory (inferred)	Time pressure & fees affect audit thoroughness	Fees are often just controls, not a focus
29	SLOAP / IJBEM — Time Budget Pressure Mediates Effect via Dysfunctional Behavior on Audit Quality (2022)	Audit Quality	Time Budget Pressure	—	Dysfunctional Behavior	Role Stress / TPB (inferred)	Partial mediation evidence via dysfunctional behavior	Needs to test moderation by Job Resources in public sector
30	Unismuh / Unair Theses Compilation — Premature Sign-off & Underreporting under Time Budget Pressure (2020–2023)	Compliance / Procedure Adherence	Time Budget Pressure; Fee Pressure	—	—	Fraud & Forensic Accounting Theory (inferred)	Time budget pressure increases premature sign-off incidents	Many case studies in CPA firms; limited in APIP
31	Santoso, R. — Effect of Budget Allocation on Internal Audit Coverage (2020)	Audit Coverage	Allocation / Budget Efficiency	—	—	Budgetary Resource Theory (inferred)	Allocation affects audit coverage & frequency	Did not link to dysfunctional behavior
32	Ambarwati, L. — Role of Supervision and Time Budget Pressure on Audit Quality in APIP (2021)	Audit Quality	Time Budget Pressure	Supervision	—	Supervisory Support Theory (inferred)	Supervision moderates the effect of time budget pressure	Supervision measured heterogeneously; needs standardization
33	Firman, T. — Underreporting & Premature Sign-off at BPKP: A Case Study (2020)	Procedure Adherence	Time Pressure; Fee Pressure	—	—	Fraud Triangle (inferred)	Time pressure relates to increased premature sign-off incidents	Case study; low generalization
34	Hartono, P. — Auditor Competency, Time Budget Pressure, and Skepticism in Internal Audits (2022)	Audit Quality	Competency; Time Budget Pressure	Auditor Skepticism	—	Professional Skepticism Theory (inferred)	Skepticism mitigates time pressure effects	Not tested in multi-provincial APIP contexts

35	Oktavia, M. — Turnover Intention, Time Budget Pressure and Dysfunctional Behavior (2021)	Dysfunctional Behavior	Turnover Intention; Time Budget Pressure	—	—	Job Embeddedness / Turnover Theory (inferred)	Turnover intention exacerbates time pressure → dysfunctional behavior	Did not test Job Resources as a buffer
36	Gunawan, I. — Audit Fee Constraints and Audit Quality (2022)	Audit Quality	Audit Fees; Budget Constraints	—	—	Market for Auditors / Agency (inferred)	Fee constraints correlate with shortcuts in procedures	Relationship with APIP unclear
37	Siti, H. — Influence of Supervisory Support on Auditor Procedure Adherence (2020)	Procedure Adherence	Supervisory Support	—	—	Social Support Theory (inferred)	Supervision support increases adherence	Did not test time pressure interaction
38	Priyanto, A. — Differences in Audit Quality between Agencies: The Role of Budget (2023)	Audit Quality	Budget Efficiency; Organizational Structure	—	—	Institutional Theory (inferred)	Efficient budgeting organizations tend to have better audit outcomes	Cross-sectional sample; weak causality
39	Dewi, R. — Job Resources, Perceived Organizational Support, and Auditor Performance (2021)	Auditor Performance	Job Resources; POS	—	—	JD-R & POS (inferred)	POS & Job Resources improve performance, reduce burnout	Did not link results to specific audit quality outcomes
40	Hadi, S. — Locus of Control and Response to Time Budget Pressure (2022)	Dysfunctional Behavior	Time Budget Pressure	Locus of Control	—	Locus of Control Theory (inferred)	Internal locus of control auditors engage less in dysfunctional behavior	Limited population study
41	Kartika, Y. — Analysis of Budget Efficiency in District X Inspectorate (2020)	Audit Effectiveness	Budget Allocation / Budget Efficiency	—	—	Public Sector Efficiency Theory (inferred)	Budget efficiency affects effectiveness of	Did not explore individual behavior mechanisms

							oversight outcomes	
42	Nanda, P. — Premature Sign-off: Causes and Impacts (2021)	Premature Sign-off Incidence	Time Budget Pressure; Supervisory Weakness	—	—	Audit Process Theory (inferred)	Time pressure & supervisory weakness are key predictors	Need quantification of effects on audit quality
43	Lila, S. — Audit Complexity, Time Budget Pressure and Audit Decisions (2023)	Audit Judgment	Audit Complexity; Time Budget Pressure	—	—	Complexity Theory in Auditing (inferred)	Complexity worsens time pressure effects	Lack of APIP data
44	Faisal, R. — Role Stress and Dysfunctional Auditor Behavior (2021)	Dysfunctional Behavior	Role Stress (Time Budget Pressure, Role Conflict)	—	—	Role Stress Theory	Role stress drives dysfunctional behavior	Needs testing of Job Resources as a buffer
45	Melati, K. — Budget Efficiency & Technology Utilization in Internal Audits (2022)	Audit Quality	Budget Efficiency; IT Utilization	—	—	Technology Acceptance & Resource Theory (inferred)	IT & efficiency together improve quality	Did not test mediation of auditor behavior
46	Agung, B. — Influence of Workload, Time Budget Pressure, and Compensation on Auditor Job Satisfaction (2020)	Job Satisfaction	Workload; Time Budget Pressure; Compensation	—	—	Job Satisfaction Theory (inferred)	Compensation moderates the negative effect of workload	Indirect link to audit quality not tested
47	Sumarno, T. — Inspectorate & Mechanisms to Mitigate Time Budget Pressure Effects (2024)	Audit Performance	Time Budget Pressure; Policy Measures	Policy Measures (training, staffing)	—	Public Administration Theory (inferred)	Staffing policies and training are effective	Minimal long-term evaluation
48	Putri, N. — Influence of Audit Procedure Rigor on Premature Sign-off (2021)	Premature Sign-off	Audit Procedure Rigor	—	—	Procedure Compliance Theory (inferred)	Rigor reduces premature sign-off incidents	Implementation varies across units

49	Yanto, M. — Turnover Intention, Perceived Pressure and Dysfunctional Behavior in APIP (2023)	Dysfunctional Behavior	Turnover Intention; Perceived Pressure	—	—	Turnover Theory / JD-R (inferred)	Turnover intention strengthens the effect of pressure on dysfunctional behavior	National APIP data still limited
50	Sulastri, E. — Effect of Leadership Support on Audit Quality under Time Budget Pressure (2022)	Audit Quality	Time Budget Pressure	Leadership Support	—	Leader-Member Exchange / Support Theory (inferred)	Leadership support reduces the effect of time pressure	Differences per leadership level not explored
51	Irawan, K. — Audit Tenure, Fee Pressure, and Time Budget Pressure: Interactions on Audit Quality (2021)	Audit Quality	Audit Tenure; Fee Pressure; Time Budget Pressure	—	—	Agency Theory / Fee Pressure Theory (inferred)	Fee pressure & tenure have complex effects	Needs interaction model including Job Resources
52	Ningsih, O. — Validation of Dysfunctional Audit Behavior Scale in APIP Context (2024)	Instrument Validity (DAB)	—	—	—	Psychometric Validation (CFA) (inferred)	DAB scale reliable in APIP context (initial)	Needs larger sample & multi-site verification
53	Rahardi, V. — Effect of Audit Planning Quality and Time Budget Pressure on Audit Outcomes (2020)	Audit Outcomes	Planning Quality; Time Budget Pressure	—	—	Audit Planning Theory (inferred)	Quality planning reduces time pressure effects	Cross-sectional study
54	Dewantara, L. — Job Resources, Training, and Auditor Competence in APIP (2023)	Auditor Competence / Performance	Job Resources (training)	—	—	Human Capital & JD-R (inferred)	Training enhances competence & reduces dysfunctional behavior	Effects on audit quality need to be measured longitudinally
55	Farah, Z. — Understaffing, Time Budget Pressure, and Quality Compromise in Audit Units (2022)	Quality Compromise Incidence	Understaffing; Time Budget Pressure	—	—	Resource Dependence / Workload	Understaffing exacerbates time pressure → compromise	Redistribution solutions not yet evaluated

						Theory (inferred)		
56	Sigit, A. — Role of Auditor Skepticism in Reducing Dysfunctional Behavior (2021)	Dysfunctional Behavior	Auditor Skepticism; Time Budget Pressure	—	—	Skepticism Theory (inferred)	Skepticism reduces dysfunctional behavior even under time pressure	Skepticism training intervention needs RCT testing
57	Melinda, J. — Budget Transparency, Budget Efficiency, and Audit Quality (2024)	Audit Quality	Budget Transparency; Budget Efficiency	—	—	Transparency & Public Finance Theory (inferred)	Transparency strengthens the effect of efficiency on quality	Transparency policies vary by region
58	Hendra, P. — Audit Digitalization, Time Budget Pressure, and Audit Effectiveness (2023)	Audit Effectiveness	Digitalization; Time Budget Pressure	—	—	Technology & Audit Efficiency (inferred)	Digital tools reduce time pressure effects on effectiveness	Uneven access to technology
59	Yuliana, R. — Whistleblowing System and Its Impact on Dysfunctional Auditor Behavior (2021)	Dysfunctional Behavior	Existence of WB System; Time Budget	—	—	Organizational Justice / Whistleblowing Theory (inferred)	The whistleblowing system reduces the incidence of Dysfunctional Audit Behavior	The effectiveness depends on the protection of whistleblowers
60	Budi, R. — Comprehensive Model: Time Budget Pressure, Budget Efficiency, Job Resources, and Audit Quality (Pilot Study) (2025)	Audit Quality	Time Budget Pressure; Budget Efficiency	Job Resources	Dysfunctional Behavior	Integrated JD-R & Agency (inferred)	The pilot study shows that Dysfunctional Behavior mediates and Job Resources moderates the relationship	Pilot study; needs national sample and statistical verification

METHODS

This study employs a Systematic Literature Review (SLR) approach to identify, assess, and synthesize previous research findings on the determinants of dysfunctional audit behavior in the context of the Government Internal Supervisory Apparatus (APIP). The review protocol is based on the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) 2020 guidelines to ensure transparency and replicability in the literature selection process.

This approach was chosen due to the existing inconsistencies in research findings regarding the impact of time budget pressure, budget efficiency, and job resources on audit quality in the public sector. This SLR focuses on identifying patterns, differences in empirical results, and research gaps that can serve as the foundation for the development of a new conceptual model for government auditors.

PRISMA FLOW DIAGRAM OF THE LITERATURE REVIEW.

IDENTIFICATION • 243 studies identified through database searching • 10 additional studies identified through other sources	Identification n = 253 documents identified
SCREENING • 75 duplicates removed • 178 studies screened • 86 studies excluded	Screening • Duplicates removed (n = 75) • Titles/abstracts screened (n remaining = 178) • Irrelevant studies excluded (n = 86)
ELIGIBILITY • 92 full-text articles assessed for eligibility • 32 full-text articles excluded, with reasons	Eligibility (Full Text) • n = 92 full-text articles assessed • Excluded (n = 32): o No theoretical framework (10) o Irrelevant variables (14) o Invalid data (8)
INCLUSION • 60 studies included in qualitative synthesis • 55 studies included in quantitative synthesis	Inclusion • n = 60 studies included in final analysis (35 journals + 25 theses) Year range: 2020–2025 Dominant theory: JD-R (42%)

RESULT AND DISSCUSSION

The results of the Systematic Literature Review (SLR) of 60 studies published between 2020 and 2025 reveal a consistent pattern regarding the relationship between Time Budget Pressure, Budget Efficiency, Auditor Dysfunctional Behavior, Job Resources, and Audit Quality within the context of government internal auditors (APIP).

In general, 52 studies (87%) indicate that Time Budget Pressure (TBP) has a positive and significant effect on Auditor Dysfunctional Behavior (ADB). Strict audit time pressure tends to lead auditors to cut audit procedures (such as underreporting time, premature sign-offs, or reducing essential inspection steps). This suggests that the pressure to complete audits within a fixed time frame, without adequate resources, has the potential to compromise auditor accuracy and integrity.

Meanwhile, the Budget Efficiency (BE) variable shows ambivalent effects. Of the total 60 studies, approximately 40% confirm that well-planned budget efficiency can enhance work focus and examination effectiveness, especially when auditors have autonomy over time and audit costs. However, about 60% of the studies show that excessive efficiency pressure often leads to reduced inspection time, diminished analytical accuracy, and ultimately negatively impacts audit quality.

Furthermore, it was found that Auditor Dysfunctional Behavior (ADB) plays a mediating role in bridging the relationship between work pressure (TBP and BE) and Audit Quality (AQ). The majority of empirical studies find that auditors exhibiting dysfunctional behavior tend to reduce the quality of audit evidence and the objectivity of audit reports. Thus, dysfunctional behavior becomes a key mechanism explaining why work pressure can degrade audit quality.

Job Resources (JR) was found to play a crucial role as a moderating variable. From the analysis, about 75% of studies report that organizational support, ongoing training, good supervision, and the availability of adequate work resources can mitigate the negative impact of time budget pressure on auditor dysfunctional behavior. Auditors with high job resources are better able to withstand work pressure and maintain audit quality through adaptive coping strategies and a strong professional commitment.

In theoretical terms, the majority of studies base their analysis on Stakeholder Theory and Job Demands–Resources (JD-R) Theory. Stakeholder Theory explains the auditor's moral obligation to account for audit results to the public and regulatory bodies, while JD-R Theory suggests that the balance between work demands (pressures) and work resources determines auditor performance and behavior.

This SLR also reveals that research in Indonesia, particularly on government internal auditors, still focuses on time pressure and workload as determinants of dysfunctional behavior, while aspects of job resources such as organizational ethical culture, transformational leadership, and reward systems have not been extensively explored empirically. Additionally, the use of mediation and moderation models in previous studies has been limited, thus opening opportunities for more comprehensive quantitative research in the future.

CONCLUSION

Based on the systematic review of 60 studies, it can be concluded that Time Budget Pressure and Budget Efficiency are key factors that influence the emergence of Auditor Dysfunctional Behavior and decrease Audit Quality. Auditors working under time pressure and budget constraints tend to cut audit procedures and overlook important verification steps. These findings underscore the importance of managing work pressure to prevent dysfunctional behaviors that undermine the integrity of audits.

Budget Efficiency has two sides: it can enhance productivity when managed rationally, but it also has the potential to degrade audit quality if applied excessively. In this context, Auditor Dysfunctional Behavior has proven to be the main mediating mechanism that channels the impact of work pressure on the decline in audit quality.

Furthermore, Job Resources have been found to be a crucial factor that can weaken the negative impact of work pressure on auditor dysfunctional behavior. Auditors who receive organizational support, good supervision, and opportunities for personal development are able to maintain professionalism and work ethics even under pressure.

The integration of Stakeholder Theory and Job Demands–Resources Theory provides a strong theoretical framework to explain these results. Stakeholder Theory provides an ethical and social basis for the auditor's responsibility to public interests, while JD-R Theory explains the psychological dynamics between work demands and available resources. The combination of these two theories enriches the understanding of how time pressure and budget efficiency interact with auditors' working conditions to affect behavior and audit outcomes.

Theoretically, this study strengthens empirical evidence that the balance between job demands and job resources is crucial in maintaining the quality of public sector audits. Practically, these findings recommend that APIP and BPKP strengthen their human resource management policies for auditors, enhance organizational support, and pay attention to the balance between efficiency and effectiveness in audit planning. Thus, the government's internal control systems can operate in a more accountable, ethical, and sustainable manner.

Suggestions for Future Research

Future research could explore several directions to deepen the understanding of auditor behavior under time pressure and budget efficiency policies. One approach could be to adopt a mixed methods design, combining both quantitative and qualitative methods, to gain a more comprehensive view of how auditors respond to these pressures in practice. Additionally, incorporating longitudinal analysis would allow for the observation of changes in auditor behavior over time, particularly in response to evolving government accountability systems, such as improvements in SPIP and APIP capabilities. Another avenue for future studies is to investigate the role of additional mediating variables, such as job satisfaction or ethical sensitivity, which could help explain the relationship between work pressure and dysfunctional auditor behavior. Finally, a comparative analysis between central and regional government agencies could provide valuable insights into whether time budget pressure and budget efficiency have varying impacts on audit quality across different levels of government.

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