



The Effect of Role Stress on Dysfunctional Auditing Behavior, with Self-Efficacy as a Moderating Variable

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Article Info :

Received:

29-07-2026

Revised:

09-08-2026

Accepted:

18-08-2026

Abstract

Dysfunctional audit behavior (DAB) among government internal auditors can undermine the quality, reliability, and credibility of public-sector auditing. This study aims to examine the effects of role conflict, role ambiguity, and role overload on DAB and to determine whether self-efficacy moderates these relationships among auditors at the Central Java Representative Office of the Financial and Development Supervisory Agency (BPKP). This quantitative study employed a survey approach involving 92 Functional Auditor Officials selected from a population of 152 auditors, with data collected through questionnaires. The data were analyzed using multiple linear regression and Moderated Regression Analysis (MRA). The results show that role conflict, role ambiguity, and role overload each have a positive and significant effect on DAB. However, self-efficacy does not significantly moderate the effects of role conflict, role ambiguity, or role overload on DAB, indicating that individual confidence in task capability does not sufficiently weaken the influence of role-related pressures. These findings suggest that efforts to reduce DAB in government auditing institutions should emphasize organizational interventions, particularly clearer task allocation, stronger coordination of audit assignments, and more proportional workload distribution, rather than relying solely on strengthening individual self-efficacy. The study contributes to behavioral accounting literature by integrating Role Theory and Social Cognitive Theory to explain dysfunctional auditing behavior within the public-sector internal auditing context.

Keywords: *Dysfunctional Audit Behavior, Role Ambiguity, Role Conflict, Role Overload, Self-Efficacy.*



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INTRODUCTION

Dysfunctional Auditing Behavior (DAB) represents a serious threat to the credibility of the auditing profession because deviations from established audit procedures may compromise audit quality and weaken public confidence in financial oversight. The phenomenon encompasses auditor actions that depart from expected professional procedures, including Reduced Audit Quality Practices (RAQP), such as reducing the scope of audit procedures and performing premature sign-off, as well as Underreporting of Time (URT), in which auditors report less time than the time actually spent on an engagement. Within public-sector auditing, such behavior carries broader consequences because the quality of internal oversight is closely connected with governmental accountability and the reliability of information used to evaluate the management of public resources. Recent developments in Indonesia have intensified attention to the integrity of public auditing processes, particularly when audit procedures, evidence, or calculations become subject to public scrutiny. Allegations concerning the audit process conducted by BPKP in the sugar-import case, including reported concerns regarding data, audit methodology, and HS Code classification, were brought to the attention of the Ombudsman (Putra Mulya, 2025). The issue is not merely whether a particular audit process can be classified as dysfunctional behavior, but whether organizational conditions surrounding auditors can create pressures that increase the possibility of procedural deviations.

The relevance of this issue becomes more apparent when considering recent developments in public financial oversight in Indonesia. The KPK's examination of the audit process associated with Bank BJB illustrates continuing institutional scrutiny of the integrity and independence of public-sector auditing processes (Sari, 2025). At the regional level, findings concerning approximately Rp96.2 billion

in irregularities in regional government expenditure across 36 government entities in Central Java, including recurring findings from previous years, indicate that weaknesses in financial management and oversight remain an important concern (Anis Fauziyah, 2025). These developments do not automatically demonstrate the existence of dysfunctional auditing behavior among individual auditors, yet they illustrate the institutional consequences that may arise when audit procedures fail to identify, communicate, or adequately address irregularities. The problem becomes particularly important in organizations where auditors must perform extensive oversight activities while simultaneously responding to organizational expectations, deadlines, and multiple assignments. The strategic conditions of the BPKP Representative Office of Central Java indicate that auditors face an imperfect human-resource composition, increasing assignments beyond mandatory oversight activities, and substantial workloads involving multiple assignments within a period, while the institutional coverage extends across the provincial government, 35 regencies and municipalities, and national strategic programs (Perwakilan Badan Pengawasan Keuangan dan Pembangunan Provinsi Jawa Tengah, 2025). Such conditions provide a relevant organizational context for examining whether pressure originating from competing and excessive role demands can influence auditor behavior.

The organizational pressures experienced by auditors can be conceptualized through Role Theory, which explains how individuals respond when expectations attached to their organizational roles become inconsistent, unclear, or excessive. Role conflict emerges when auditors encounter incompatible expectations, role ambiguity occurs when responsibilities or expected outcomes are insufficiently clear, and role overload arises when the volume or complexity of demands exceeds the capacity available to complete them effectively. Jackson and Schuler (1985) demonstrate through their meta-analysis that role ambiguity and role conflict constitute important sources of occupational strain across organizational settings. In the auditing context, these conditions can become more pronounced because auditors are expected to maintain professional standards while meeting organizational targets, completing assignments within specified periods, and responding to diverse supervisory and institutional expectations. The national condition of internal government auditing further strengthens the relevance of this issue because the BPKP reported that approximately 60.78% of APIP had reached Level 3 (Integrated) of the Internal Audit Capability Model, indicating that substantial institutional capacity development remains necessary (Badan Pengawasan Keuangan dan Pembangunan, 2024). When institutional capacity, workload, and role expectations are not fully aligned, auditors may experience psychological pressure that affects their ability or willingness to consistently maintain prescribed audit procedures. The central behavioral question is therefore not simply whether auditors experience role stress, but whether particular dimensions of role stress translate into dysfunctional auditing behavior.

Previous empirical studies provide substantial support for a relationship between role-related pressure and dysfunctional audit behavior, but their findings also reveal important inconsistencies across dimensions and research settings. Limbong and Badera (2020) found that role stress has a significant positive effect on dysfunctional auditor behavior, indicating that increasing pressure associated with auditors' organizational roles can increase the likelihood of dysfunctional responses. Van Hau et al. (2023) similarly demonstrated that role ambiguity can increase dysfunctional audit behavior directly and indirectly through work stress, suggesting that unclear role expectations may influence behavior through both immediate and psychological pathways. However, Elinda et al. (2019) found that role conflict and role ambiguity did not significantly affect reduced audit quality, whereas role overload had a significant effect, showing that not every dimension of role stress produces the same behavioral consequence. Evidence from Novianne Devy and Solikhah (2022) further indicates that role conflict and role ambiguity are relevant to dysfunctional audit behavior, while Achyarsyah and Sabilah (2024) demonstrate that job stress is associated with dysfunctional audit behavior in combination with audit complexity and time budget pressure. The divergence among these findings suggests that the relationship between role stress and dysfunctional auditing behavior may be contingent rather than uniformly linear. A plausible explanation is that auditors exposed to similar role pressures may possess different personal resources that influence how they interpret, regulate, and respond to demanding work conditions.

Self-efficacy provides a theoretically relevant personal factor for explaining these differences because it represents an individual's belief in their own capability to organize and execute actions required to manage demanding circumstances. Within Social Cognitive Theory, Bandura (1986)

positions personal cognition as an important component of the reciprocal relationship among individual factors, environmental conditions, and behavior. Bandura (1997) further explains that self-efficacy influences the degree of effort individuals invest, their persistence when confronting difficulties, and their ability to regulate emotional responses to stressful situations. In auditing, evidence indicates that self-efficacy contributes positively to audit judgment, suggesting that auditors with stronger confidence in their capabilities may be better able to maintain appropriate judgment when facing complex tasks and professional demands (Cahya & Mukiwihando, 2020). Research by Kharisma and Budiarta (2022) likewise identifies self-efficacy as an important factor associated with audit quality, while Dharmawati et al. (2023) show its relevance to internal-audit quality in combination with professional ethics and organizational support. More specifically, Rafiei et al. (2024) demonstrate that self-efficacy can moderate the relationship between occupational stress and adverse psychological outcomes, providing empirical support for the possibility that self-efficacy functions as a buffering resource rather than merely as a direct predictor. Yet the application of this moderating perspective to the relationship between role stress and dysfunctional auditing behavior among government internal auditors remains insufficiently developed.

This study is positioned within that unresolved intersection by examining whether self-efficacy changes the strength of the relationship between three dimensions of role stress—role conflict, role ambiguity, and role overload—and dysfunctional auditing behavior among auditors at the BPKP Representative Office of Central Java. The research integrates Role Theory and Social Cognitive Theory within a single analytical framework, treating role stress as an organizational source of behavioral pressure and self-efficacy as an individual cognitive resource that may alter the behavioral consequences of that pressure. The study specifically examines whether role conflict, role ambiguity, and role overload increase dysfunctional auditing behavior and whether higher self-efficacy weakens each of these relationships. The theoretical contribution lies in moving beyond a predominantly direct-effect explanation of dysfunctional auditor behavior toward a framework that incorporates the interaction between organizational stressors and individual psychological capacity. The empirical contribution lies in testing the moderating role of self-efficacy across distinct dimensions of role stress within the relatively underexplored setting of Indonesian government internal auditing. The practical contribution concerns the development of a more behaviorally informed basis for auditor workload management, role clarification, professional development, and psychological capacity building within public-sector oversight institutions. Collectively, the study seeks to clarify why auditors exposed to similar role pressures may exhibit different behavioral responses and to provide a more comprehensive explanation of the conditions under which role stress is translated into dysfunctional auditing behavior.

RESEARCH METHODS

This study is an empirical quantitative study employing a causal survey design to examine the effects of role conflict, role ambiguity, and role overload on dysfunctional auditing behavior and the moderating role of self-efficacy. The population consisted of 152 Functional Auditor Officials (Pejabat Fungsional Auditor/PFA) at the BPKP Representative Office of Central Java, with the entire population targeted through a census sampling approach, resulting in 92 complete and usable questionnaires and a response rate of 60.5%. Primary data were collected through an online questionnaire distributed via Google Forms during February–April 2026 after research permission was obtained from the BPKP Representative Office of Central Java through Nota Dinas Number HM.02.03/ND-348/PW11/1/2026. The questionnaire employed a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree), while dysfunctional auditing behavior was measured using 13 items adapted from the audit-quality reduction and time-underreporting instrument, consisting of 10 RAQP items and 3 URT items (Silaban, 2012). Role conflict, role ambiguity, and role overload were measured using 16 items based on the role-stress instrument developed by Rizzo et al. and subsequently applied in research on local government auditors (Saraswati & Ariwibowo, 2023). Self-efficacy was measured using eight items from the New General Self-Efficacy Scale developed by Chen et al. (2001), reflecting the individual's perceived capability to perform tasks and manage challenging situations.

Data analysis was conducted using SPSS version 25 through two regression models designed to distinguish the direct effects of role-stress dimensions from their interaction with self-efficacy. Model I examined the effects of role conflict, role ambiguity, and role overload on dysfunctional auditing behavior, whereas Model II employed Moderated Regression Analysis (MRA) to test whether self-

efficacy moderates each relationship. The measurement instruments were evaluated through validity testing using Pearson's correlation, with item validity assessed by comparing the calculated correlation coefficient with the critical value, and reliability testing using Cronbach's Alpha with a minimum acceptable coefficient of 0.60, following established quantitative analysis procedures (Ghozali, 2018). Before hypothesis testing, classical assumption tests were performed, including the Kolmogorov–Smirnov test for normality, tolerance and Variance Inflation Factor (VIF) values for multicollinearity, and the Glejser test for heteroscedasticity. The direct and moderating hypotheses were evaluated using t-tests, while the overall explanatory significance of the regression models was assessed using the F-test and the coefficient of determination (R^2). The moderating effect of self-efficacy was interpreted as significant when the interaction term between each role-stress dimension and self-efficacy produced a significance value below 0.05 and demonstrated a negative coefficient consistent with the hypothesized weakening effect, an analytical approach aligned with the examination of interaction effects in auditor-related behavioral research (Limbong & Badera, 2020).

Hypothesis Development

Role conflict occurs when auditors face incompatible expectations that make it difficult to fulfill different role demands simultaneously, potentially creating pressure to compromise established audit procedures. Limbong and Badera (2020) found that role stress has a positive and significant effect on dysfunctional auditor behavior, while Novianne Devy and Solikhah (2022) identified role conflict as a factor associated with dysfunctional audit behavior. Based on this theoretical and empirical reasoning, the following hypothesis is proposed:

H1: Role conflict has a positive effect on dysfunctional auditing behavior

Role ambiguity arises when auditors lack sufficient clarity regarding their responsibilities, procedures, or expected performance, which can increase uncertainty when making audit decisions. Van Hau et al. (2023) found that role ambiguity increases dysfunctional audit behavior both directly and indirectly through work stress. When unclear role expectations make auditors less certain about appropriate actions, they may become more likely to adopt dysfunctional practices, leading to the following hypothesis:

H2: Role ambiguity has a positive effect on dysfunctional auditing behavior

Role overload occurs when the volume or complexity of audit responsibilities exceeds the time and resources available to complete assignments appropriately. Elinda et al. (2019) found that role overload significantly affects reduced audit quality practices, while Achyarsyah and Sabilah (2024) demonstrated that demanding audit conditions involving job stress are associated with dysfunctional audit behavior. Excessive demands may encourage auditors to prioritize task completion over procedural completeness, increasing the likelihood of dysfunctional auditing behavior.

H3: Role overload has a positive effect on dysfunctional auditing behavior

Self-efficacy reflects auditors' beliefs in their ability to organize and execute actions required to manage demanding situations, making it potentially important when conflicting role expectations arise. Cahya and Mukiwihando (2020) demonstrated that self-efficacy contributes to auditors' audit judgment, while Rafiei et al. (2024) found that self-efficacy weakens the adverse effect of occupational stress on professional outcomes. Auditors with higher self-efficacy are therefore expected to manage conflicting demands more effectively and become less likely to translate role conflict into dysfunctional auditing behavior.

H4: Self-efficacy weakens the positive effect of role conflict on dysfunctional auditing behavior

Role ambiguity can increase uncertainty and psychological pressure because auditors must determine appropriate actions despite insufficiently clear responsibilities or expectations. Dharmawati et al. (2023) found that self-efficacy contributes to internal audit quality, while Muhsin (2023) demonstrated its relevance to auditors' effort and judgment performance under demanding audit conditions. Higher self-efficacy may enable auditors to actively seek clarification, develop appropriate responses, and maintain professional procedures despite ambiguous role expectations.

H5: Self-efficacy weakens the positive effect of role ambiguity on dysfunctional auditing behavior

Role overload can increase the likelihood of dysfunctional behavior because excessive workload may limit auditors' capacity to perform procedures thoroughly and maintain consistent professional standards. Kharisma and Budiarta (2022) found that self-efficacy is positively associated with audit quality, while Rafiei et al. (2024) demonstrated its buffering role in the relationship between occupational stress and adverse professional outcomes. Auditors with stronger self-efficacy are expected to regulate their effort and persist under excessive workloads, thereby reducing the tendency for role overload to result in dysfunctional auditing behavior.

H6: Self-efficacy weakens the positive effect of role overload on dysfunctional auditing behavior

RESULTS AND DISCUSSION

Respondent Characteristics, Instrument Validity and Classical Assumption Tests

The empirical analysis involved 92 functional auditor officials (PFAs) from the Central Java Representative Office of the Audit and Development Supervisory Agency (BPKP). The respondents consisted of 54 male auditors (58.70%) and 38 female auditors (41.30%), indicating a relatively balanced representation while male auditors constituted the larger proportion. In terms of age, the largest respondent group was 36–45 years, accounting for 38.04% of the sample. Educational attainment was dominated by auditors with Diploma 4 (D4) or Bachelor's (S1) qualifications, representing 60.87% of respondents. Regarding work tenure, auditors with more than 16 years of experience constituted the largest group at 50.00%. The distribution of functional positions was dominated by Junior Auditors at 41.30%, while Team Leaders accounted for 42.40%, indicating that the sample included auditors with substantial professional and supervisory experience.

Table 1. Respondent Characteristics

Characteristic	Category	Percentage
Gender	Male	58.70%
	Female	41.30%
Age	36–45 years	38.04%
Education	D4/S1	60.87%
Work Tenure	>16 years	50.00%
Functional Position	Junior Auditor	41.30%
	Team Leader	42.40%

The respondent profile is relevant to the interpretation of role stress and dysfunctional auditing behavior because auditors with longer organizational experience may have encountered diverse assignments, reporting demands, and supervisory expectations. The dominance of respondents with more than 16 years of work tenure suggests that many participants had prolonged exposure to organizational roles and audit-related responsibilities. Such experience does not necessarily eliminate role stress because experienced auditors may simultaneously carry greater technical, administrative, and coordination responsibilities. The presence of Junior Auditors and Team Leaders also indicates that the sample covered different levels of responsibility within the audit function. Role expectations can vary according to organizational position, particularly when auditors must reconcile professional standards with assignment demands and hierarchical instructions. This condition is consistent with the role perspective, which views organizational behavior as being influenced by expectations attached to particular positions and the pressures that emerge when those expectations become difficult to reconcile (Kahn et al., 1964).

The quality of the research instruments was assessed through validity and reliability testing before the regression analysis was interpreted. The validity test used the Pearson correlation approach by comparing the correlation coefficient of each item with the critical value of 0.205 at a 5% significance level with 90 degrees of freedom. The results showed that all questionnaire items had *r*-count values exceeding the *r*-table value of 0.205. This finding indicates that each item was sufficiently correlated with its respective construct and could be retained for subsequent analysis. Reliability was

assessed using Cronbach's alpha, with values above 0.60 considered acceptable for the measurement instruments used in the study. The validity and reliability results are summarized in Table 2.

Table 2. Validity and Reliability Test Results

Construct	Number of Items	Validity	Cronbach's Alpha	Decision
Role Conflict (X1)	6	All items valid (r-count > 0.205)	0.617	Reliable
Role Ambiguity (X2)	6	All items valid (r-count > 0.205)	0.748	Reliable
Role Overload (X3)	4	All items valid (r-count > 0.205)	0.620	Reliable
Self-Efficacy (Z)	8	All items valid (r-count > 0.205)	0.748	Reliable
Dysfunctional Auditing Behavior (Y)	13	All items valid (r-count > 0.205)	0.768	Reliable

The reliability coefficients ranged from 0.617 to 0.768 across the five constructs, demonstrating that the indicators provided an acceptable level of internal consistency. Role Conflict produced the lowest Cronbach's alpha at 0.617, while Dysfunctional Auditing Behavior produced the highest coefficient at 0.768. Although the reliability level of Role Conflict was relatively close to the minimum criterion, it remained above the predetermined threshold of 0.60 and was therefore retained for further analysis. The stronger reliability values for Role Ambiguity, Self-Efficacy, and Dysfunctional Auditing Behavior indicate relatively consistent responses across their respective indicators. Instrument quality is particularly important in this study because the regression coefficients are interpreted as relationships between behavioral constructs measured through multiple questionnaire items. The use of established measurement procedures and reliability assessment is consistent with quantitative research practices for evaluating the quality of empirical instruments (Ghozali, 2018).

Before hypothesis testing, classical assumption tests were conducted to determine whether the regression models met the statistical requirements for further analysis. The normality test using Kolmogorov-Smirnov analysis produced an Asymp. Sig. value of 0.200 for both Model I and Model II. Because the significance value exceeded 0.05, the residuals of both regression models were considered normally distributed. The multicollinearity assessment showed that the tolerance values were above 0.10 and the VIF values were below 10, indicating that the independent variables did not demonstrate problematic intercorrelations. These results are important because excessive multicollinearity could make it difficult to distinguish the individual contribution of Role Conflict, Role Ambiguity, and Role Overload to Dysfunctional Auditing Behavior. The assumption-test results are presented in Table 3.

Table 3. Classical Assumption Test Results

Test	Model I	Model II	Decision
Normality (Kolmogorov-Smirnov)	Asymp. Sig. = 0.200	Asymp. Sig. = 0.200	Normal
Multicollinearity	Tolerance > 0.10; VIF < 10	Tolerance > 0.10; VIF < 10	No multicollinearity
Heteroscedasticity (Glejser)	Sig. > 0.05	Sig. > 0.05	No heteroscedasticity

The Glejser test also produced significance values above 0.05 in both models, indicating that the residual variance did not show evidence of heteroscedasticity. The combination of normally distributed residuals, acceptable tolerance and VIF values, and nonsignificant Glejser results indicates that the regression models satisfied the principal classical assumptions examined in this research. This

statistical adequacy supports the subsequent interpretation of the coefficients for the direct effects and moderation model. The absence of problematic multicollinearity is especially relevant because the moderation model introduces interaction terms involving Self-Efficacy and the three dimensions of role stress. Similarly, the absence of heteroscedasticity reduces concerns that unequal residual variance could distort the estimated relationships between the predictors and Dysfunctional Auditing Behavior. Regression analysis can therefore proceed to evaluate the proposed direct and moderating relationships using the specified significance criteria (Ghozali, 2018).

Descriptive Statistics of Role Stress, Self-Efficacy, and Dysfunctional Auditing Behavior

Descriptive statistics were used to identify the general distribution of Role Conflict, Role Ambiguity, Role Overload, Self-Efficacy, and Dysfunctional Auditing Behavior among the 92 auditors included in the analysis. The analysis considered the minimum value, maximum value, mean, and standard deviation of each research variable. These measures provide an initial overview of the respondents' perceptions before the relationships among variables are examined through regression analysis. The descriptive results also indicate differences in the intensity of the three dimensions of role stress and the outcome variable. Such differences are relevant for understanding the empirical conditions experienced by auditors at the Central Java Representative Office of BPKP. The descriptive statistics are presented in Table 4.

Role Conflict had a mean score of 17.17 with a standard deviation of 3.813, indicating a relatively high level of role conflict among the respondents. The observed scores ranged from 6 to 24, showing that perceptions of role conflict varied considerably across the sample. Role Ambiguity recorded a mean of 15.04 with a standard deviation of 4.227, placing it below Role Conflict in terms of its average level. Its score range of 6–24 and relatively larger standard deviation indicate substantial differences in auditors' perceptions of role clarity. Role Overload produced a mean of 14.08 and a standard deviation of 2.645, with scores ranging from 6 to 20. The three dimensions therefore show that role-related pressures were present at different intensities among the respondents, with Role Conflict representing the highest average. Role theory explains that pressure may emerge when individuals receive expectations that are difficult to reconcile or when organizational roles impose competing demands (Kahn et al., 1964).

Table 4. Descriptive Statistics of Research Variables

Variable	N	Minimum	Maximum	Mean
Role Conflict (X1)	92	6	24	17.17
Role Ambiguity (X2)	92	6	24	15.04
Role Overload (X3)	92	6	20	14.08
Dysfunctional Auditing Behavior (Y)	92	16	50	36.57
Self-Efficacy (Z)	92	25	40	33.68

The descriptive pattern indicates that Role Conflict was the most prominent dimension of role stress, while Role Overload had the lowest mean among the three stress dimensions. The relatively high mean of Role Conflict suggests that auditors frequently encountered situations involving competing expectations or demands associated with their professional responsibilities. Such conditions may occur when auditors have to reconcile organizational instructions with professional standards, assignment requirements, and expectations from different parties. Role Ambiguity showed a comparatively moderate mean, suggesting that uncertainty regarding duties and expectations was present but less prominent than conflicting demands. Jackson and Schuler (1985) explain that role ambiguity is associated with insufficient clarity regarding responsibilities, expectations, and performance requirements within an organizational role. The variation in the three role-stress dimensions suggests that auditors may experience different forms of pressure even when they operate within the same institutional environment.

Dysfunctional Auditing Behavior recorded a mean of 36.57 with a standard deviation of 6.762, while the observed scores ranged from 16 to 50. This relatively high mean indicates that dysfunctional auditing behavior was present at a notable level among the respondents. The relatively large standard

deviation also indicates meaningful differences between auditors in their reported tendencies toward dysfunctional audit practices. Such behavior may include deviations from prescribed audit procedures or reductions in the extent of audit work when auditors face demanding work conditions. The presence of dysfunctional behavior is important because audit quality depends on consistent adherence to audit procedures and professional responsibilities. Previous research indicates that organizational and job-related pressures can be associated with auditor responses that influence the implementation of audit procedures (Achyarsyah & Sabilah, 2024).

Self-Efficacy recorded a mean of 33.68 and a standard deviation of 3.351, with scores ranging from 25 to 40. The relatively high mean indicates that respondents generally perceived themselves as capable of handling work-related challenges and completing required tasks. The standard deviation of 3.351 also shows that perceptions of self-efficacy were relatively concentrated around the sample mean. From a social cognitive perspective, self-efficacy represents an individual's belief in their ability to organize and execute actions required to manage particular situations (Bandura, 1997). High self-efficacy may encourage persistence when individuals encounter difficult tasks, competing demands, or obstacles in their work environment. However, a high descriptive score for self-efficacy does not by itself demonstrate that the construct reduces dysfunctional auditing behavior.

The combination of the descriptive results shows that relatively high self-efficacy existed alongside substantial levels of role stress and dysfunctional auditing behavior. Role Conflict had the highest mean among the three dimensions of role stress, suggesting that competing expectations may represent an important source of pressure for the auditors in this sample. Role Ambiguity and Role Overload also showed notable mean values, although their levels were lower than Role Conflict. At the same time, the mean score for Dysfunctional Auditing Behavior indicates that behavioral responses to work pressures remain relevant within the observed group. This pattern suggests that individual psychological resources may coexist with organizational pressures rather than automatically eliminating their behavioral consequences. The relationship between these conditions requires further examination through the regression and moderation analyses presented in the following section.

The Effects of Role Conflict, Role Ambiguity, and Role Overload on Dysfunctional Auditing Behavior

The first regression model was used to examine the effects of Role Conflict, Role Ambiguity, and Role Overload on Dysfunctional Auditing Behavior. The analysis produced an Adjusted R² value of 0.507, indicating that the three dimensions of role stress jointly explained 50.7% of the variation in Dysfunctional Auditing Behavior. The remaining 49.3% was associated with other factors outside the variables included in Model I. The F-statistic was 32.150 with a significance value of 0.000, indicating that the regression model was statistically significant. These results confirm that Role Conflict, Role Ambiguity, and Role Overload collectively provide meaningful explanatory power for dysfunctional auditing behavior among the respondents. The individual effects of each variable are presented in Table 5.

Role Conflict had a positive regression coefficient of 0.505 with a significance value of 0.001. The positive coefficient indicates that an increase in Role Conflict was associated with an increase in Dysfunctional Auditing Behavior, while the significance value below 0.05 confirms that the relationship was statistically significant. Role Ambiguity also demonstrated a positive and significant effect, with a coefficient of 0.690 and a significance value of 0.000. Role Overload produced a positive coefficient of 0.567 with a significance value of 0.005, indicating that higher workload-related pressure was also associated with higher dysfunctional auditing behavior. The magnitude of the coefficients indicates that the three forms of role stress had different estimated contributions to the dependent variable, with Role Ambiguity showing the largest coefficient in Model I. These results provide empirical support for H1, H2, and H3.

Table 5. Regression Results of Role Stress on Dysfunctional Auditing Behavior

Variable	Model I B (Sig.)	Model II B (Sig.)
Role Conflict (X1)	0.505 (0.001)*	0.476 (0.002)*
Role Ambiguity (X2)	0.690 (0.000)*	0.655 (0.000)*
Role Overload (X3)	0.567 (0.005)*	0.533 (0.009)*

Self-Efficacy (Z)	–	-0.209 (0.194)
X1 × Z	–	-0.036 (0.323)
X2 × Z	–	0.025 (0.548)
X3 × Z	–	0.091 (0.116)
Adjusted R ²	0.507	0.518
F (Sig.)	32.150 (0.000)*	14.972 (0.000)*

*Significant at $\alpha = 0.05$

The significant positive effect of Role Conflict indicates that competing role expectations can become an important behavioral pressure for auditors. When auditors face incompatible demands, they may experience difficulty determining which expectations should receive priority, particularly when time, procedural, and organizational requirements must be addressed simultaneously. Such conditions can increase the likelihood of behaviors that reduce the extent or quality of audit procedures as auditors attempt to manage competing demands. Role conflict is conceptually associated with situations in which expectations attached to an organizational position are incompatible, creating psychological and behavioral pressure for the role occupant (Kahn et al., 1964). The finding is also consistent with Limbong and Badera (2020), who identified role-related pressures as relevant factors in explaining dysfunctional behavior among auditors. H1 is therefore accepted because the empirical coefficient is positive and statistically significant.

Role Ambiguity produced the largest positive coefficient among the three role-stress variables in Model I, with $B = 0.690$ and $p < 0.001$. This result indicates that uncertainty concerning duties, responsibilities, authority, or expected performance was significantly associated with higher levels of Dysfunctional Auditing Behavior. When auditors lack sufficient clarity about what should be performed or which standards should guide their decisions, uncertainty may complicate the execution of audit procedures. Ambiguous expectations can also increase the cognitive burden associated with determining appropriate actions, particularly when auditors must complete assignments under organizational and time constraints. Research on role stress emphasizes that inadequate information regarding role expectations can affect employees' ability to perform their responsibilities effectively (Jackson & Schuler, 1985). The finding supports H2 and indicates that Role Ambiguity represents a particularly important dimension of role stress in explaining dysfunctional auditing behavior in this sample.

Role Overload also had a positive and statistically significant effect on Dysfunctional Auditing Behavior, as indicated by $B = 0.567$ and $p = 0.005$. This result suggests that auditors who perceive their workload as excessive tend to report higher levels of dysfunctional auditing behavior. Excessive workload may create pressure to complete multiple assignments within limited time and resources, increasing the possibility that auditors modify the extent or sequence of audit procedures. Such behavioral responses can become more likely when work demands exceed the capacity available to complete tasks according to expected standards. The relationship is consistent with the view that work pressure can influence auditor behavior when organizational demands become difficult to manage (Saraswati & Ariwibowo, 2023). H3 is therefore accepted because Role Overload has a positive coefficient and a significance value below the 0.05 threshold.

Taken together, the findings demonstrate that the three dimensions of role stress independently contribute to Dysfunctional Auditing Behavior. The significant coefficients across Role Conflict, Role Ambiguity, and Role Overload indicate that dysfunctional behavior is associated not with a single form of pressure but with several aspects of the auditor's organizational role. Among the three predictors, Role Ambiguity produced the largest coefficient, followed by Role Overload and Role Conflict, although the coefficients should be interpreted as regression estimates rather than direct rankings of practical importance. The Adjusted R² of 0.507 further indicates that the combined role-stress variables explain a substantial proportion of the observed variation in dysfunctional auditing behavior. This finding is relevant to audit organizations because role-related pressures may arise from organizational structures, assignment arrangements, and expectations surrounding auditor performance. The empirical pattern reinforces the importance of examining both organizational sources of pressure and individual resources when seeking to understand dysfunctional auditing behavior (Cahya & Mukiwihando, 2020).

The Moderating Role of Self-Efficacy in the Relationship Between Role Stress and Dysfunctional Auditing Behavior

The second regression model was developed to examine whether Self-Efficacy moderated the relationships between Role Conflict, Role Ambiguity, Role Overload, and Dysfunctional Auditing Behavior. The Moderated Regression Analysis (MRA) incorporated Self-Efficacy as the moderating variable together with three interaction terms between Self-Efficacy and each dimension of role stress. Model II produced an F-statistic of 14.972 with a significance value of 0.000, indicating that the regression model was statistically significant. The Adjusted R² increased from 0.507 in Model I to 0.518 in Model II, representing an increase of 0.011. However, this increase in explanatory power does not by itself establish a moderating effect because moderation must be determined from the significance of the interaction terms. The results of the hypothesis testing are presented in Table 6.

The direct effects of Role Conflict, Role Ambiguity, and Role Overload remained positive and statistically significant after Self-Efficacy and the interaction terms were incorporated into the model. Role Conflict produced a coefficient of 0.476 with $p = 0.002$, while Role Ambiguity produced a coefficient of 0.655 with $p = 0.000$. Role Overload also remained significant with a coefficient of 0.533 and $p = 0.009$. These findings indicate that the positive relationships between the three dimensions of role stress and Dysfunctional Auditing Behavior remained stable after the moderating variable was introduced. Self-Efficacy itself had a negative coefficient of -0.209 but was not statistically significant, with $p = 0.194$. The hypothesis decisions based on the direct and interaction effects are summarized in Table 6.

Table 6. Hypothesis Testing Results

Hypothesis	Statement	Result
H1	<i>Role conflict</i> has a positive effect on dysfunctional auditing behavior	Accepted
H2	<i>Role ambiguity</i> has a positive effect on dysfunctional auditing behavior	Accepted
H3	<i>Role overload</i> has a positive effect on dysfunctional auditing behavior	Accepted
H4	<i>Self-efficacy</i> weakens the effect of <i>role conflict</i> on dysfunctional auditing behavior	Rejected
H5	<i>Self-efficacy</i> weakens the effect of <i>role ambiguity</i> on dysfunctional auditing behavior	Rejected
H6	<i>Self-efficacy</i> weakens the effect of <i>role overload</i> on dysfunctional auditing behavior	Rejected

The interaction between Role Conflict and Self-Efficacy produced a coefficient of -0.036 with a significance value of 0.323. Although the negative coefficient is consistent with the hypothesized weakening direction, the significance value exceeds the 0.05 threshold. The result therefore does not provide sufficient statistical evidence that Self-Efficacy weakens the positive relationship between Role Conflict and Dysfunctional Auditing Behavior. Self-efficacy may provide individuals with confidence to manage difficult situations, but this personal resource does not necessarily alter the behavioral consequences of conflicting organizational expectations. Bandura (1997) conceptualizes self-efficacy as an individual's belief in the capability to organize and execute actions required to manage particular situations. H4 is consequently rejected because the interaction between Role Conflict and Self-Efficacy is statistically nonsignificant.

The interaction between Role Ambiguity and Self-Efficacy generated a coefficient of 0.025 with a significance value of 0.548. The significance value is considerably higher than 0.05, indicating that the interaction does not significantly change the relationship between Role Ambiguity and Dysfunctional Auditing Behavior. Moreover, the positive coefficient does not correspond with the hypothesized negative moderating direction. This finding suggests that higher self-efficacy did not significantly reduce the behavioral consequences associated with unclear role expectations among the auditors. When role responsibilities, authority, or performance expectations remain unclear, confidence in personal capabilities may not be sufficient to resolve uncertainty originating from the organizational

environment. Role ambiguity is influenced not only by individual perceptions but also by the availability and clarity of information concerning organizational roles and expectations (Jackson & Schuler, 1985). H5 is therefore rejected.

The interaction between Role Overload and Self-Efficacy produced a coefficient of 0.091 with a significance value of 0.116. Because the significance value exceeds 0.05, the interaction does not provide statistical evidence that Self-Efficacy moderates the relationship between Role Overload and Dysfunctional Auditing Behavior. The positive coefficient also differs from the hypothesized negative direction, indicating that the estimated interaction does not support the proposed weakening mechanism. Auditors may have strong confidence in their ability to complete assignments while still facing objective limitations related to workload, deadlines, and competing responsibilities. Personal efficacy may therefore not be sufficient to neutralize the behavioral consequences of excessive work demands when organizational pressures remain substantial. Previous research indicates that self-efficacy can influence individual work responses, although its effects may depend on the organizational conditions surrounding employees (Pratiwi et al., 2022). H6 is consequently rejected.

Taken together, the findings demonstrate that Self-Efficacy did not significantly moderate any of the three relationships between role stress and Dysfunctional Auditing Behavior. H4, H5, and H6 were rejected because the interaction terms did not reach the 0.05 significance level, with p-values of 0.323, 0.548, and 0.116, respectively. The increase in Adjusted R^2 from 0.507 to 0.518 represents a modest improvement in explanatory power but cannot be interpreted as evidence of moderation without significant interaction effects. The findings suggest that Role Conflict, Role Ambiguity, and Role Overload remained significant predictors of Dysfunctional Auditing Behavior even after Self-Efficacy was incorporated into the model. This pattern indicates that individual psychological resources may coexist with organizational pressures without necessarily changing the strength of the relationships between role stress and dysfunctional behavior. From a social cognitive perspective, self-efficacy represents an important personal resource, but its behavioral influence is shaped by interactions between personal factors and environmental conditions (Bandura, 1986).

CONCLUSION

This study examined the effects of role stress, consisting of role conflict, role ambiguity, and role overload, on dysfunctional auditing behavior (DAB), while also investigating the moderating role of self-efficacy among auditors at the Central Java Representative Office of BPKP. The results demonstrate that role conflict has a positive and significant effect on DAB, indicating that increasingly incompatible role expectations can intensify auditors' tendency to engage in behaviors that deviate from appropriate audit procedures. Role ambiguity also has a positive and significant effect on DAB, suggesting that insufficient clarity regarding responsibilities, authority, and performance expectations may increase the likelihood of dysfunctional behavior during audit assignments. Similarly, role overload has a positive and significant effect on DAB, indicating that excessive work demands, particularly when combined with limited time and competing responsibilities, can encourage auditors to engage in dysfunctional audit practices. These findings confirm that the three dimensions of role stress represent important organizational pressures that can contribute to the emergence of DAB among government auditors. In contrast, self-efficacy does not significantly moderate the relationships between role conflict, role ambiguity, or role overload and DAB, as none of the interaction effects reached the required significance level. The findings indicate that strong confidence in individual capabilities alone may not be sufficient to reduce the behavioral consequences of role-related pressures when those pressures originate from organizational demands and working conditions.

This study has several limitations that should be considered when interpreting the findings and applying them to broader auditor populations. The questionnaire response rate reached only 60.5%, with 92 usable responses obtained from a total population of 152 Functional Auditor Officials (PFAs), meaning that the empirical analysis did not represent the entire population of auditors at the Central Java Representative Office of BPKP. This limited response coverage may reduce the generalizability of the findings because auditors who did not participate may have perceptions of role stress and dysfunctional auditing behavior that differ from those represented in the analyzed sample. Future researchers are encouraged to expand the research setting to other government supervisory institutions, public-sector audit organizations, or comparable professional environments while applying more intensive approaches to increase respondent participation and data completeness. Further research may

also incorporate other explanatory variables, such as obedience pressure, organizational culture, organizational support, and organizational commitment, to develop a more comprehensive understanding of the organizational and individual factors underlying DAB. From a practical perspective, the findings suggest that efforts to mitigate dysfunctional auditing behavior within government supervisory institutions should prioritize clearer task allocation, more effective coordination of audit assignments, and a more proportional distribution of workload among auditors. Organizational interventions that address the structural sources of role stress are therefore likely to be more relevant than relying solely on efforts to strengthen auditors' individual self-efficacy as a means of preventing dysfunctional auditing behavior.

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