

Dysfunctional Behavior among Auditors: The Application of Occupational Theory

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ABSTRACT

Pressure face by the auditors may contribute to dysfunctional behaviours, turnover, job dissatisfaction, ill health and reduction in audit. Even with existence of pressure, they still have to abide with the rules, regulations and the profession code of conduct. This study focuses on the time budget pressure issues within a theoretical model of occupational stress. Questionnaires are sent out to two participating big audit firms. The pressure from the time budget tightness may have a positive relationship with the dysfunctional behavior (the reduction in audit quality practices and under reporting time behavior). However, the findings of this study shows the dysfunctional behaviours for Malaysia's auditors in the big audit firms does not correlated with the time budget tightness. These results imply that the professionalism of big audit firms in Malaysia is still upkeep under time pressure.

KEYWORDS: Dysfunctional behaviours, time budget pressure, Occupational Stress

INTRODUCTION

Stress or pressure has becomes an affliction and obstacle to achieve sustainable competitive edge and quality in our working life (Styhre & Ingelgard, 2003). Meeting clients due dates especially during peak period may promote heavy pressure among auditors. In the same time, audit firms need to abide by the rules and regulations governing them like the Employment Act 1955, Companies Act 1965, Bursa Malaysia Listing Requirements and the MIA By-Laws on Professional Ethics, Conduct and Practice. Commitment to time due and firms' survival without compromising the services quality are the challenges faced by auditors. Nevertheless, it is difficult to balance these responsibilities and it results in compromising one of the elements, either audit quality or profitability goals (Robertson, 2007).

The pressure arise when the period given to prepare and finalized the audited financial statements is only six months from the financial statements' year end. The common dates of the year end period of many companies are 31st December and the auditors will be very busy until the next June. The auditors commonly need to meet their clients' year end in order to fulfill the law requirements. However, the auditors have several clients to be audited within the same period of time. These will furthermore increase the pressure. It is also crucial for the auditors to follow and perform the task according to the audit program set and planned by the audit firms. These give additional pressure and stress.

On the other hand, public perceive external auditors, especially those in the Big-Four audit firms, to be independent, accountable, greater integrity, competent, objective and reliable. Furthermore, the quality of audit needs to be prioritized because potential conflicts may rise for the audit firms between setting tight time budget and maintain the audit quality (Buchheit, Pasewark & Strawser, 2006). Moreover, many non-audit services are offered beyond the accounting and audit links, for example, consultation for the clients' human resource and taxation advices (Brierley & Gwilliam, 2001). These change the firms' routines. The extra services served may lead to redundancy of work (Umar & Anandarajan, 2004) as the auditors have to audit the clients and at the same time give other consultation services.

Due to heavy pressure, prior studies perceived audit quality to be impaired when dysfunctional behaviours occur (Halil, Smith and Zubaidah, 2010; Robertson, 2007). Ethical issues like the independence of the auditors are also being compromised under the presence of pressure (Umar & Anandarajan, 2004). Thus, time budget is one of the very important keys in an audit assignment. Auditors generally perceive that their performance evaluation and career advancement in an audit firm are strongly related to their ability to complete an audit assignment on time rather than to be based on the quality of audit performed (Willet & Page, 1996; McNamara & Liyanarachchi, 2008). If the auditors perceived the time budget as unattainable, it leads to pressure. This pressure should be reduced to avoid other conflicts to arise (Heaney, 2001). Conflicts that may arise from the time budget pressure are URT (under reporting time) and RAQP (reduced audit quality practice) (Margheim, Kelly & Pattison, 2005; Ettredge, Bedard &

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Johnstone, 2003; Cook & Kelley, 1988), premature sign-off of an audit step and accepting weak client explanation (Gundry & Liyanarachchi, 2007).

Motivated to examine the association of time budget tightness with dysfunctional behaviours, this study adopts a theory of occupational stress to govern the whole study discussion. The study contributes to the literature on dysfunctional behaviour in relation to the issues of time budget tightness. The remainder of this paper is organized as follows: section 2 reviews prior literature and development of hypotheses is then described. Section 3, presents the research method. Section 4 provides the results and Section 5 concludes the paper.

LITERATURE REVIEW

The dysfunctional behaviours of auditors are the focus of the study. The auditors' pressure with the clients could be in terms of the clients' size, clients' financial health and the competition, which may lead to the pressure to retain the clients (Umar & Anandarajan, 2004). Furthermore, as argued by O'Leary (1998) in the Umar and Anandarajan (2004) study, the increase in competition results in the decline of the audit fee. This has put extra pressure on the auditors as they need clients and find resources as revenues. Hence, the auditors may feel the pressure to complete the audit task quickly in order to 'meet the budget (monetary)' and eventually affect their job satisfaction and turnover (Buchheit, *et. al.*, 2006).

The overall work stress can be viewed as the difference between perceptions and desires within the work field (Edwards, 1998). Stress generally occur or exist due to forces of the environmental (e.g. time pressure and level of risk), organisational (e.g. bureaucracy and management systems) and operational (e.g. decision making, team and media management) (Paton & Flin, 1999). Therefore, stress is a crucial matter to look into account by the human resource department in each organisation as they could cost an expensive loss for them (Baird, Zelin & Marxen, 1998). Furthermore Chosi, Avarsin and Talebi (2013) posit that organizational structure, blend the job relationships, systems and operational processes as well as the people and groups who strive to achieve the same goals.

The occupational stress is defined as a negatively perceived quality which as a result of inadequate coping with sources of stress, has negative mental and physical health consequences (Clarke & Cooper, 2004, p. 8). The occupational theory consists of the three elements; 'stressors' that leads to 'strains' which finally produces the 'outcomes'. Hence, the relationship between the audit time budget pressure environment (stressor) and the dysfunctional behaviours gives a whole picture of the core relationship. The working environments of the auditors consist of many stressors. This theory is suitable to gain a view on the stressor of time budget tightness suffered by the auditors together with their behavioural responses.

In effective management control system, target or objective is seems as a very important element [(Emmanuel (1990) in Otley and Pierce (1996a)]. Hence time budget tightness occurs when the target set seems to be difficult to achieve due to time limitation. As the time budget emphasis is seen by auditors as a critical performance indicator and could lead to the high stress experienced by auditors. The tightness of time budget is asking the respondents in general, whether the time budgets for jobs they worked on in the last year is very easy to attain or impossible to achieve.

The tightness of the time budget as previously worked on by the auditors is critical as is will affect the behaviour of the auditors. Many previous studies found that when the time budget is tight, the auditors will act and behave dysfunctionally. This is due to the pressure to achieve the targeted time budget. It will motivate the auditors to accept weak client explanations or reduce the amount of work performed which could affect their superiors to give opinions on the income statements.

The general pressures in the accounting profession are the organisational pressures (e.g. feedback pressure, social influence pressures, and workload), environmental pressures (e.g. client and litigation), organisational/environmental pressures (e.g. time, general accountability and justification, competition), and role characteristic pressures (e.g. role ambiguity, role conflict, and perceived environmental uncertainty) (DeZoort & Lord, 1997).

Generally, the outcomes of stress refer to the behavioural and attitudinal consequences associated with pressure stimuli and stress responses as stated in DeZoort and Lord (1997) from Beehr (1985). Overall, the pressures could affect the reward system, promotion opportunities, auditor turnover intentions (Baird, *et. al.*, 1998; Benardi, 2003) which the closest factors of job satisfaction (Benardi, 2003) and organisational commitment, audit efficiency, auditors' independence (Umar & Anandarajan, 2004) and eventually the audit quality (Sikka, Filling, & Liew, 2009).

The literature further extends the stress consequences which focus on negative effects like control problem in the audit environment (Otley & Pierce, 1995), auditors' time budget pressure (Soobaroyen & Chengabroyan, 2007; Azad, 1994; DeZoort & Lord, 1997; Halil, *et. al.*, 2010), reduced audit quality practices (Ettredge, *et. al.*, 2003; Otley & Pierce, 1995; Benardi, 2003), under reporting time (Willett & Page, 1996; Soobaroyen & Chengabroyan, 2007; Sweeney & Pierce, 2006), low balling of audit fee (Coller, Higgs & Wheeler, 2002) and premature sign-off of

an audit step (Gundry & Liyanarachchi, 2007). On top of that, there are also pressures of feedback, workload, obedience, conformity, compliance, accountability and justification, client, competition, litigation, role conflict, role ambiguity, and perceived environmental uncertainty (DeZoort & Lord, 1997).

As for the time budget pressure in particular, the consequences could be positive or negative (DeZoort & Lord, 1997; Garcia & Herrbach, 2010). Being under pressure may stifle the ability to think and act effectively since there are too much to do but not enough time to do it. A degree of pressure is sometimes good, in that it helps to focus the mind and encourage in getting things done (Heaney, 2001). In DeZoort and Lord (1997), an inverted-U theory provides that optimal performance levels are located at some moderate level of pressure. As pressure appears and increases from low to moderate levels, it can improve attentiveness, concentration and performance. However, as the level of pressure continues to increase, individuals eventually suffer anxiety that can damage the performance.

Positive consequences or the functional behaviours as found in Kelly and Seiler (1982) shows that there are some auditors that will work harder to meet the time budget when they perceive it is hard to attain. Besides, there are some auditors who still act professionally when they face this pressure (Cook & Kelly, 1988). Furthermore, Otley and Pierce (1996a) found that the auditors will be motivated when the budget is set at the most difficult level but is seen as achievable. It also improves attentiveness, concentration and individual performance (DeZoort & Lord, 1997). There are also requests from the auditors to their superiors to increase their time budget (Kelley and Seiler, 1982; Cook and Kelley, 1988; Otley and Pierce, 1996a). Positive perceptions of stress were also related to higher performance (Bernardi, 1997). On top of that, by having organisational commitment it will lead to more frequent positive effects at work to be experienced by the auditors (Garcia & Herrbach, 2010).

The negative consequences or the dysfunctional behaviours from the behavioural studies of the effect of time pressure in auditing environments indicate that audit performance deteriorates through narrowed scopes, reduced work on certain audit procedures, reliance on lower quality evidence, premature audit sign-offs, and omission of some audit procedures [from Alderman & Deitrick (1982) in the Gomaa (2005) study]. Other potential dysfunctional pressure effects include a variety of inappropriate outcomes such as eliminated procedures and inappropriate obedience to superiors (DeZoort & Lord, 1997).

The risks related with pressure will lead to dysfunctional behaviour and damage the individual professional's career and firm (DeZoort & Lord, 1997). Eventually, poor quality performance diminishes the trust of public towards the profession. Many studies have confirmed the existence of time budget pressure with dysfunctional behaviour in audit firms like Kelley and Seiler (1982) study. Taken from the organisational theory on performance [for examples studies of Otley & Pierce (1996a) and DeZoort & Lord (1997)], they predicted an inverted U shape would exist between the incidence of dysfunctional behaviours and time budget pressure. Hence, auditor dysfunctional behaviour tends to initially increase as time budgets become tighter. One of the dysfunctional behaviours that widely being study and also the focus of this study is RAQP.

RAQP refers to a number of specific behaviours, which directly threatens audit quality (Otley & Pierce, 1996b) while Malone and Roberts (2006) states that it is a failure to execute audit steps properly. Simultaneously, Sweeney and Pierce (2004, p.779) defined the quality threatening behaviour as any behaviour by auditors which has the potential to adversely affect audit quality and includes such behaviours as prematurely signing off tests without completing all the work, biasing sample selection and making unauthorised reductions in sample sizes.

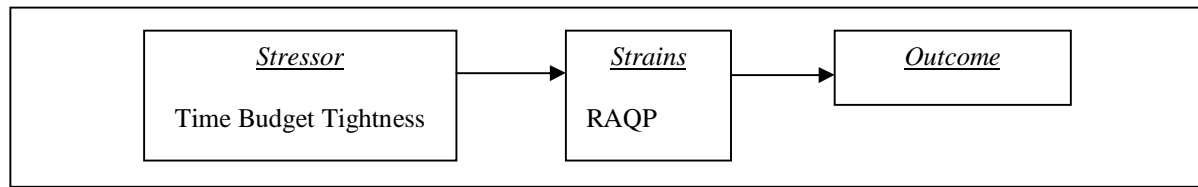
The RAQPs acts take several forms, including premature sign-off on an audit program step (Otley & Pierce, 1996a; Gundry & Liyanarachchi, 2007) reducing the amount of work performed on an audit step below a reasonable level, failing to research an accounting principle, making superficial reviews of client records and accepting weak client explanations (e.g., Otley & Pierce, 1996a & b; Willett & Page, 1996; Gundry & Liyanarachchi, 2007; McNamara & Liyanarachchi, 2008, Halil, et. al., 2010). Findings show that RAQP was found to be strongly correlated with budget tightness (Otley & Pierce, 1996a; McNamara & Liyanarachchi, 2008).

Another common dysfunctional behaviour is the URT. URT arises when an auditor carries out chargeable work and does not charge it to the client for whom the work was done (Otley & Pierce, 1996b; Halil, et. al., 2010). It appears when auditors complete chargeable work on their own time and do not report the real time they spend on the task which motivated by a desire to avoid or minimize budget over-runs (Otley & Pierce, 1996a). Although this behaviour does not immediately affect audit quality, it does result in artificially low time records and undesirable consequences like inaccurate staff evaluation and audit quality reduction behaviour on future audits (Otley & Pierce, 1996a & b; Halil, et. al., 2010). Furthermore, URT may also contribute to reduced audit quality because current year audit budgets often are based on prior year budgets. When current budgets are unrealistic, auditors on these jobs may have an incentive to engage in other audit quality reduction acts [(Kelley & Margheim, 1990) in (Coller, et. al., 2002)]. Studies found that URT increased as budgets were perceived to become tighter (Otley & Pierce, 1996a; McNamara & Liyanarachchi, 2008).

Several other under-reporting practices have come through previous research. These include request on an increase in the budget, under report time by working on personal time, shifting time to non-chargeable areas of the audit, work harder but charge time properly, reduce the quality of audit work to meet the time budget (Kelley and Seiler, 1982; Cook & Kelley, 1988) and shifting time to another client the auditor is working with (McNamara & Liyanarachchi, 2008).URT seems to be prevalent, when sometimes auditors take their work home and do not report the total time worked [study by Alderman and Deitrick (1982) in Otley and Pierce (1996b)]. It is worrying as the dysfunctional behaviour tends to increase as time budget pressure increases. It is worth worrying about it because currently, the pressure has been shown a rapid increase (Cook and Kelley, 1988). The audit profession needs to consider this matter since excessive dysfunctional behaviours lead to reduction in audit quality. It could affect the audit firms and cause litigation actions to be taken against them.

The research framework used is based on Beehr (1998) which developed within the occupational stress model. The relationship between stressor, strains and outcomes are conceptualised in Figure 1. The stressor of time budget tightness will then lead to the strain responses that are the dysfunctional behaviours of RAQP.

Figure 1. The research framework of time budget pressure



Thus, this study hypothesizes:

H1: As the time budget becomes tighter, the action of RAQP will increase.

RESEARCH METHOD

For this study, the questionnaire method is chosen in order to keep the confidentiality of participants and firms due to the sensitive nature of the research topic. Conducting interviews will face more serious limitations since the participants may have been reluctant to admit their dysfunctional behaviours conducted in a one-on-one situation. The Likert scale is used since the variables are measured continuously and to ease the respondents' need in indicating their own attitude and perception of the questions respectively. The Likert scale is a scaling technique easily understandable to measure and reflect the response towards an attitude (Edmondson, 2005).

The sample for the study is the auditors in Four Big headquarters audit firm namely PricewaterhouseCoopers, Ernst and Young, KPMG and Deloitte. However, due to participation readiness constraint, only two out of these big four participated. The Human Resources or the Public Relation Department for each audit firm are contacted where the contact numbers are retrieved from the firms' web sites. The persons in charge with the questionnaire distribution are then being contacted via phone and emails. The questionnaires are then randomly distributed among the auditors in the audit firms. However, among the four big audit firms, only two of them give consent to participate. The other two firms stated they could not participate since their superiors did not give consent to participate in the study. The hard copies of the questionnaires sent to the firms addresses through postal for three hundred hard copies. They were sent within the month of August 2010 which is after the peak period of the auditors. Attached and enclosed together in the questionnaires are postage-paid envelopes addressed directly to the researcher. Follow ups and reminders are made through emails to the responsible persons to collect back the questionnaires and sent them back to the researcher. As for hypothesis testing, the Pearson correlation is used as the descriptor of the degree of linear association between the two variables.

FINDINGS AND DISCUSSIONS

The feedbacks are received within early and mid September. The response rate is 37% for both firms. However, after data screening, not all responses are usable. There are auditors who only have minimum of SPM qualification with no any other professional qualifications. These respondents are omitted from the study. Only the auditors with minimum of bachelor degree qualification or respondents with professional qualification are chosen for the study. Besides, the respondents who did not completely fill in the questionnaires are also being omitted from the study. Hence, it leads to only 159 data (71.6%).

The Cronbach’s alpha coefficients calculated for the study is greater than .70 (.814) — indicates adequate internal consistency for the variables which consist of twenty questions that represent the variables namely the time budget attainability and RAQP. On top of that, each of the variables in the study has a Cronbach alpha of at least .70. The results shows that majority of the respondents are junior auditors that work for less than five years.

The findings from Table 1 provides that only 32 % of the respondent perceived that the time budget is seen as very tight, practically unattainable or impossible to achieve. Overall, the auditors perceived that time budget are sometimes attainable and with considerable effort (all means are near to 3). The percentages of respondents who admitted to engage in the specified types of behaviour during the past year, at least “Sometimes” to “Nearly Always” are quite high. They are (1) accepted weak client explanations, 50.3%; (2) made superficial reviews of client documents, 38.3%; (3) failed to research an accounting principle, 35.8% and (4) reduced work on an audit step below a reasonable level, 39.6%. From this, it shows that the common practice among the auditors in this two big audit firm is accepting weak explanations from clients.

Both variables of time budget tightness and RAQP are examined for their correlation. It seems that the variables do not fulfill the assumption of homoscedasticity. Hence, Spearman's rho is used. Moreover, Spearman's rho is designed for use with ordinal or ranked data (Pallant, 2011). Hence, it suits the use in testing the relation of RAQP and time budget tightness. Results from Table 2 shows that RAQP is very weak and negatively correlated with budget tightness ($r = -.072$, $p > 0.05$). The correlation is too small between both variables. Furthermore, the coefficient of determination is only .52% ($.072^2 \times 100$). This indicates that from the bivariate correlation undertaken, it show no relationship between time budget tightness and RAQP.

Table 1: *Demographic of Respondents.*

	Frequency	Percentage from the total respondents
Gender:		
Male	67	42.1
Female	92	57.9
Total	159	100
Positions:		
Audit Manager	12	7.6
Audit Senior	63	39.6
Audit junior	84	52.8
Total	159	100
Age:		
Under 20	1	.6
20 – 24	86	54.1
25 – 29	63	39.6
30 – 34	7	4.4
35-39	1	.6
40-44	1	.6
Total	159	100.0
Working experiences in auditing profession:		
Less than 5 years	142	89.3
5-9 years	14	8.8
10-14 years	2	1.3
20-24 years	1	.6
Total	159	100.0
Number of years working in the current audit firm:		
Less than 5 years	148	93.1
5-9 years	10	6.3
15-19 years	1	.6
Total	159	100.0
Highest academic qualification:		
Degree	152	92.5
Master	6	3.8
PhD	1	.6
Total	159	100.0

Table 2: Correlations between Time Budget Tightness and Reduced Audit Quality Practices

		RAQP	Time Budget Tightness
Spearman's rho	RAQP	Correlation Coefficient	1.000
		Sig. (2-tailed)	.370
		N	159
	Time Budget Tightness	Correlation Coefficient	-.072
		Sig. (2-tailed)	.370
		N	159

This study does not show a correlation between RAQP and time budget tightness among the auditors in the Malaysia's big audit firm. This shows that the auditors do not practice RAQP because their time budget is tight. There are some possibilities that contribute to these incidents. One of the factors can be the time of the research being conducted. Different time frames may result for the findings to differ as the needs and requests of the same job done might vary and change. This is due to the increase in the time pressure on the auditors over the time (Cook & Kelly, 1988).

To test the robustness of the result, alternative measure of dysfunctional behaviours was tested. It is between URT and the time budget tightness. The percentages of respondents who admitted to engage in the URT at least 'sometimes' are high where (1) Request and obtain an increase in the budget, 63.5%; (2) Under report time by working on personal time, 92.5%; (3) Shift time to non-chargeable, 68.5%; (4) Work harder but charge all time properly, 69.2%; (5) Reduce the quality of audit work, 37.1% and (6) Shift time to a different client, 44%. The descriptive statistics show that generally, the respondents "rarely" and "sometimes" under reported their overtime (mean are mostly around these scale). The highest mean (more towards sometimes and often) is for the second question. It is URT done by working on personal time where 2.5% of the respondents state they "never" under report time by working on personal time, 5% rarely, 37.1% sometimes, 34% often and 21.4% nearly always. The URT was then tested with the budget tightness for their correlation. The preliminary analyses is conducted to test whether the underlying assumptions to run parametric test is violated or otherwise. The analysis shows that the assumption of homoscedasticity is violated. Hence Spearman's rho analysis is run to test the correlation of both variables. The URT is found to have a very weak negative correlation with budget tightness, same as the correlation of RAQP and budget tightness ($r = -.081, p > 0.05$). The coefficient of determination is only .66% and indicates the time budget tightness only explain .66% of variance in respondents' URT. Thus, it is said that there is no correlation between the time budget tightness with URT as the correlation falls below .10.

Table 3: Correlations between Time Budget Tightness and Under-Reporting Time

		Time Budget Tightness	URT
Spearman's rho	Time Budget Tightness	Correlation Coefficient	1.000
		Sig. (2-tailed)	.313
		N	159
	URT	Correlation Coefficient	-.081
		Sig. (2-tailed)	.313
		N	159

Despite of the results and findings, there are several limitations that need to be considered when interpreting the results of the study. Firstly, the survey relies on participants' interpretations of the relevant scales used. Participants may have different perceptions about what they considered of an attainable time budget (Otley and Pierce, 1996a). What a person perceives may differ from others though it is about the same matter. Moreover, the participants are not likely to disclose or overstate their own dysfunctional behaviour. The participants might understate their behaviour, hence other studies' findings like Kelly and Seiler (1988) had an understated frequency of dysfunctional behaviour (Otley & Pierce, 1996a). The area of study is sensitive that request the auditors to confess their unethical behaviours. Furthermore, different approach of analyzing data may result to different outcomes which may not be directly comparable. For example, Otley & Pierce (1996a) using the parametric approach to conduct the test while McNamara and Liyanarachchi (2008) take a non-parametric approach to test the variables. Besides, due to differences in audit work environments across the country, the results may not be able to be generalised to audit practice outside Malaysia.

In comparisons of this study with Halil, et. al. (2010) which is also being done in Malaysia, taken as a whole, the participants in this study responded higher or act more dysfunctional than their study. The only manner that this is lower than them is in term of reducing the quality of audit work to meet budget. This difference of behaviour can

be due to Halil, et al. (2010) respondents consist of small, big and medium audit firms in Malaysia. Furthermore, the questionnaires are distributed in year 2007. Diverse respondents' background and time of study could affect the results and findings although it was done in the same country.

However, given no correlation between dysfunctional behaviour of RAQP and URT with time budget tightness, the Malaysian auditors in this two big audit firm still practice RAQP and URT. They practice such behaviour is not because of the tight time budget. This is totally differ from the current studies on dysfunctional behaviours of the auditors. The auditors as found in the literature have a positive relationship between the time budget tightness and the dysfunctional behaviours. Hence there are other factors that contribute the auditors in this study to behave dysfunctionally other than the tight time budget.

Finally, the conditions of developing or developed countries might affect the results of the time budget tightness in terms of different economic position and fulfillment that need to be implemented, executed and accomplished. In this study, Malaysia is a developing country; hence it might differ from the developed country's economic position and needs from the auditors.

CONCLUSION AND IMPLICATION

Both of the dysfunctional behaviours (URT and RAQP) do not have correlation with the time budget tightness. Although the dysfunctional behaviours among the auditors in this two big audit firms are high compared to other studies, they do not relate to the time budget tightness. There are other factors contributing these behaviours, for examples, lack of training and experience on the real Code of Ethics of the profession, the economic market of the country and lower level auditors just follow by examples their superiors' actions although their superiors conduct dysfunctional behaviours (Willet & Page, 1996).

The results of the findings show some implications of auditors' conduct. Although the time budget is perceived as easy to attain, it records the highest dysfunctional behaviours. Many factors as discussed earlier can be the reason why it happened. One of the factors is most of the respondents are the entry level auditors. They are still inexperienced to do their audit task. They might perceive that such actions and practices is allowed and approved by the auditors' Code of Conduct. The staff auditors' works are crucial (Stefaniak & Robertson, 2010). So, it is a serious matter as most of the respondents are the audit juniors and staff auditors which their works will be used by their superiors to analyse and finally give opinions on the financial statement.

Hence, continuous training and mentoring should be provided to the auditors so that they will have more knowledge and skills to perform their job. The human resource departments must take corrective and preventive actions to prevent further detrimental of audit practices and any violation of Code of Conduct by their staff. They must be pro-active in upgrading the auditors' performance and style of work to sustain in the audit market.

As junior auditors and staff audit work play a vital role in performing the audit tasks, their practices are deemed crucial to the quality of the audit performed. If they conducted dysfunctional behaviours, it might damage the audit quality and the opinions resulted from the audit jobs. However, looking at various literature and studies done all around the world, the dysfunctional behaviours are seen normal among auditors. For them, it is common to conduct as such because their superiors and colleagues are doing the same. This is a perception that should be change. It could deteriorate the quality of audit and eventually the audit profession itself, which depends on the auditors' practices, behaviours and responses in doing their job. If the auditors do not determine in performing their tasks, they are destroying their own profession.

They should do their job in line with the best practices. In cases of using judgments, only appropriate judgments practice are used and applied, not something personal or self interest (making inappropriate judgments due to time constrain or in opportunism action). If the public see the auditors always conducting the dysfunctional behaviours, their trust towards the credibility and reliability of the auditors might decrease. If serious cases of audit quality deterioration, it might affect the opinion on the financial report and eventually exposed the audit firm to litigation actions. Besides that, as the auditors conduct the dysfunctional behaviours, the stakeholders of the clients like the employee, the managements and the shareholders should be active and participate in reviewing the annual statements. They must be alert and aware of the business nature, environments and transactions and report for any doubt in it. This is to encourage the auditors to perform their job faithfully and adequately without taking short-cuts. It can also take into account matters that the auditors missed or overlooked while performing their tasks.

This study only based on the sample of auditors from the Malaysia's Big Four audit firms. Further, the focus of the study is within the occupational stress model. Therefore, aspects like audit quality and auditors' independence do not being taken into account and analysis. Hence, for future studies, a comprehensive study and test on the audit quality and audit time budget pressure can provide an empirical study for the literature. This study also does not consider the aspect of technology like CAAT (Computerized Audit Assist Technique) in conducting the audit task.

This aspect can be taken into consideration in the strains of the occupational stress model. Having softwares and using the technology in performing the task could reduce the workloads and the pressure to meet the deadlines.

Finally, the study can also be conducted in such a way of comparing stress with other nature of work. For example, there could be studies to compare the time budget attainability of the external auditors with the internal auditors. Given different nature of works, working environments and culture but having the same pressure of deadlines and time budget could provide a good comparison for the literature.

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