

# Empirical Evidence on Work Stress Effect and Internal Audit Quality in Indonesia State Universities

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**Abstract:** We explore the impact of work stress (WS) on internal audit quality (IAQ), a characteristic of internal auditors at Indonesian public universities. We also investigated how dysfunctional audit behaviour (DAB) mediators the association between WS and IAQ, as well as how three-dimensional personality factors: openness to experience, extraversion, and agreeableness, regulate the relationship between WS and IAQ. SmartPLS with the Structural Equation Model (SEM) approach was used to analyse this research model. 174 respondents were surveyed by internal auditors at public institutions between January and June 2023. We discovered that WS impairs IAQ while benefiting DAB and DAB worsens IAQ. DAB mediates the interaction between WS and IAQ. The function of three-dimensional personality qualities: openness to experience, extraversion, and agreeableness, moderates the link between WS and DAB. This study's complicated research model that connects the variables is the first of its kind in Indonesia. This study looks into facts that differ from past studies on internal auditors at public universities. This study helps and implements internal auditors in the government, public sector, and private sector to keep the code of ethics and audit standards to prevent DAB, which can reduce internal audit quality.

**Keywords:** Work stress, dysfunctional audit behaviour, personality traits, internal audit quality

**JEL classification:** D22, D23, M21, M42.

## 1. INTRODUCTION

The purpose of this research is to assess the impact of job stress on internal audit quality at Indonesian public institutions. Furthermore, the purpose of this research is to analyse the influence of job stress on internal auditors' dysfunctional audit conduct. Also, whether dysfunctional audit behaviour mediates the relationship between work stress and internal audit quality, and whether three-dimensional personality traits, namely openness to experience, extraversion, and agreeableness, moderate the relationship between work stress and dysfunctional audit behaviour of internal auditors. This research stresses the importance of internal audits undertaken by public university internal auditors in Indonesia before external audits. This research focuses on the adoption of internal audits, such as financial, performance, and special purpose audits, that influence audit quality. Various condition elements determine the quality of internal audit reports experienced, which is also influenced by behavioural characteristics and internal auditor personality features. The work stress factor, which is influenced by the pressure of the audit time budget and a heavy workload, is one of the condition factors that affect the quality of internal audits because internal auditors at universities in Indonesia are lecturers who

also double as internal auditors who are members of the internal supervisory auditors at the state universities concerned. The internal auditor's twin tasks at the university are as a professor and an internal auditor, thus he has a lot of work in teaching, research, and obligations as an internal auditor. Internal audit quality is affected by behavioural variables known as dysfunctional audit behaviour. Furthermore, this research emphasises the personality characteristics component with three dimensions, namely openness to experience, extraversion, and agreeableness, which influence internal audit quality since they are connected to the personal disposition of internal auditors. As a result, this study is particularly interested in investigating how internal auditors' circumstances, attitudes, and characters might impact the quality of the audit delivered.

This study expands on previous research on factors that affect audit quality in Asian and American countries, such as research conducted by Yan & Xie (2016); Vasei *et al.* (2018); Hassani & Nazari (2019); Persellin *et al.* (2019); Alsudairi & Khalid (2020); Chen *et al.* (2020); Talebkhah (2020); Dormishi *et al.* (2021); Lo *et al.* (2022); San Ong *et al.* (2022); and Gerekan *et al.* (2023). Furthermore, this study adds to earlier research on the determinants influencing audit quality in Indonesia undertaken by Putu *et al.* (2020), Aswar *et al.* (2021), Astuty *et al.* (2022), and Dewi & Dewi (2022). A previous study has solely looked at the association between job stress and audit quality in audit firms, with little attention paid to the quality of internal audits in Indonesia.

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Because this subject has not been studied, this researcher is interested in examining the influence of job stress on internal audit quality at public institutions in Indonesia. Furthermore, internal auditors in the internal control unit of state universities in Indonesia contribute to the advancement and support of the vision and purpose of state universities in Indonesia, where the internal auditor's job is as a controller.

Furthermore, this study differs from earlier studies in that it uses dysfunctional audit behaviour (DAB) as a mediating variable and personality factors as a moderating variable. This study is intriguing since DAB, as an exogenous variable, serves as a mediator, while personality characteristics serve as a moderator. Previous researchers have never investigated the mediating and moderating impacts of DAB and internal audit quality, as well as the inclusion of personality factors acting as a moderator, in a single comprehensive study model. The study's peculiarity is that it first investigates the function of DAB as a mediator in the association between job stress and internal audit quality. Internal auditors at Indonesian state universities are generally academics who also work as internal auditors in the state university's internal control unit. Internal auditors have a tremendous burden due to their roles as auditors and educators. The overwhelming workload enables them to do audit processes fast, which has the potential to result in DAB, affecting the quality of internal audits, which must be properly managed. The second interesting aspect is that researchers investigated the function of three personality dimensions: openness to experience, extraversion, and agreeableness as moderators in the link between job stress and DAB. Internal auditors' job stress is affected by personality features; these personality attributes have a favourable influence and are supposed to lessen work stress so that DAB may be adequately regulated. In other words, internal auditors' personality qualities may minimise job stress and avoid DAB. The third uniqueness is that this study's respondents were internal auditors at Indonesian public colleges since no prior research had looked at this subject.

This study employs the basic theory of attribution discovered by Heider (1958), the concept of planned behaviour introduced by Ajzen and Fishbein (1969), the work stress theory researched and proposed by Parasuraman *et al.* (1992), and the expectancy theory discovered by Vroom and Lawer (2015). These ideas serve as the foundation for constructing the connection between variables in this research. First, attribution theory establishes a study paradigm in which internal auditors execute DAB based on a variety of elements such as perceptions, talents, personal qualities, and motivation. Auditors are stressed at work, which leads to DAB (Hsieh & Wang, 2012; Smith & Emerson, 2017; Van Hau *et al.*, 2023). Auditors have personal attributes like as experience, extraversion, and agreeableness that may help manage DAB by reducing job stress. Second, the framework of this study is built on planned behaviour theory, which states that internal auditors execute DAB because they want to do so. Thus, DAB is a planned activity that may have an impact on the quality of internal audits. Third, work stress theory constructs a framework in which auditors suffer job stress as a result of internal and external variables, allowing them to conduct DAB, which may degrade internal audit quality (Lawrence & Robinson, 2007; San Ong *et al.*, 2022).

Fourth, expectation theory constructs a system in which auditors anticipate internal audit quality to be maintained despite job stress from different pressures and workloads, as well as DAB.

Our study adds to the literature on job stress, DAB, personality factors, and internal audit quality in various ways: We add to the job stress literature by illustrating how internal auditors under stress may do DAB, thus compromising audit quality indirectly. We discovered that job stress had a detrimental impact on audit quality. Furthermore, we discover that job stress has a favourable effect on DAB. We add to the DAB literature by illustrating how internal auditors at Indonesian public institutions perform in terms of audit quality. DAB, we discovered, degrades audit quality. We add to the personality characteristics literature by illustrating how internal auditors' personality qualities might avoid job stress and thereby DAB. We discovered that three-dimensional personality qualities, experience, extraversion, and agreeableness, might lower job stress and thereby prevent DAB. We add to the audit quality literature by illustrating how internal auditor performance at Indonesian public universities results in audit quality. We discovered that internal auditors at Indonesian public universities contributed to the audit quality expected by universities in making short-term and long-term decisions so that education, teaching, research, and other programmes can run well and smoothly.

## 2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

### 2.1. Theory of Attribution

The first fundamental theory of this study is attribution theory. The structure of thinking in this research is built on attribution theory. Heider (1958) proposed this theory, explaining that perceptions, which are dispositional attributions, impact individual conduct, constituting internal variables. Meanwhile, situational attribution is an outside influence. According to this view, a person may comprehend the actions of others in three phases. Individuals must initially watch the conduct of others in the first stage. The second step requires people to consciously comprehend the conduct of others. Individuals act at the third stage to determine whether or not to engage in this activity. Internal variables cause auditors to engage in dysfunctional audit behaviour (DAB) as a result of auditors' perceptions of being forced by situational conditions. Auditors are under pressure because to a limited audit period and a large amount of audit work, which leads them to feel anxious and intentionally commit DAB. Individual personality features influence auditors' perceptions of job stress, hence these individual personality qualities are projected to reduce work stress while impairing audit judgement (Suputra & Jati, 2020). Personality attributes including openness to new experiences, extraversion, and agreeableness may help to reduce job stress. Internal and external variables such as situational situations and surroundings impact auditors' job stress. DAB is controlled by these personality qualities.

### 2.2. Theory of Planned Behaviour

The theory of planned behaviour, developed by Ajzen and Fishbein (1969), is the second fundamental research

theory. This theory establishes a study framework for DAB by arguing that DAB is a planned behaviour. This activity is done on purpose to accomplish certain aims, such as completing the audit swiftly and meeting the required benchmarks. 2022 (Hussain *et al.*)—several perspectives on the notion of planned conduct. The initial impression is that people intend to act favourably or adversely. The second impression is that people arrange their behaviour because of societal pressure based on normative ideas. The third point of view is that control elements derived from subjective standards drive people to plan their actions. Due to differing perceptions, the auditor performs DAB based on the notion of planned behaviour.

### 2.3. Stress Theory

Stress is a reaction to a tight circumstance caused by individual changes. Every person suffers stress as a result of demands and impediments in accomplishing objectives and aims, but it is unpredictable (Parasuraman *et al.*, 1992). Internal issues such as personal concerns, failed successes, family troubles, physical ailments, and others produce stress. Workload, management, and the work environment are examples of external influences (Siu *et al.*, 2004). Work and individual performance may be hampered by stress. Individual qualities influence job stress, and the personality type and experience of auditors influence auditor performance and quality. Auditors may exhibit DAB conduct as a consequence of stress induced by heavy workloads and demands such as audit time constraints (Fogarty & Kalbers, 2006).

### 2.4. Theory of Expectancy

Every person wants things done according to their preferences and control to attain what they want. Expectancy is a work effort made by someone who is driven to reach potential work success. Expectancy Theory (Vroom & Lawer, 2015) states that every human anticipates and strives to attain objectives. Individuals' power pushes them to strive more to meet their expectations based on their efforts. Motivation is made up of various components, including valence, anticipation, and instrumentality. Individuals' expectation is their notion that individual effort may increase performance. Instrumentality is a reward based on a person's conviction that it can increase performance. Meanwhile, valence refers to the possibility of rewards that are determined by personal values. Strong valence is the result of strong motivation, expectancies, and instrumentality, and vice versa. The expectations that a person has influence their performance. Individuals with high individual expectations perform better, thus they must have the necessary skills, access, and information sources. Auditors anticipate excellent performance, which is reflected in the quality of the audit. Auditors and audit companies expect them to give customers with high-quality assurance services based on the principles of independence and impartiality. Similarly, internal auditors must deliver high-quality assurance services in order to meet the university's expectations.

### 2.5. The Impact of Workplace Stress on Audit Quality

Stress theory and expectation theory are the key ideas that increase the influence of work stress on audit quality.

For starters, stress theory gives a framework for thinking about how everyone feels stress as a result of pressure from event elements that impact a person's psychology. Workplace stress has an impact on performance, just as it does on internal auditors. Second, expectancy theory offers a framework for thinking about how, despite job stress and tight time budget demands, internal auditors anticipate to maintain excellent audit quality (Vasei *et al.*, 2018; Herda & Lavelle, 2022; Lo *et al.*, 2022). Auditors' performance suffers as a result of the job stress they endure. Previous research examined the effect of work stress on audit quality by Yan and Xie (2016); Hassani and Nazari (2019); Persellin *et al.* (2019); Alsudairi and Khalid (2020); Chen *et al.* (2020); Putu *et al.* (2020); Talebkhah (2020); Aswar *et al.* (2021); Asnawi (2022); Le *et al.* (2022); Mahmudi *et al.*

Work stress reduces audit quality, according to empirical study (Yan & Xie, 2016; Hassani & Nazari, 2019; Mahmudi *et al.*, 2022; Nurbaiti & Sabilla 2022). Workplace stress has an impact on audit quality (Talebkhah, 2020). According to empirical studies, job stress has a favourable but minor influence (Asnawi, 2022). Workplace stress has a considerable impact on the quality of independent audits (Gerekan *et al.*, 2023). According to the findings of Alsudairi and Khalid's (2020) study, job stress influences the association between time budget constraint and audit quality. Time and financial constraints that generate stress have a considerable detrimental impact on audit quality (Putu *et al.*, 2020). Time constraints, which generate stress, have a favourable but minor influence on audit quality (Aswar *et al.*, 2021). Job demands that create stress have a major impact on the quality of independent audits (Le *et al.*, 2022). Excessive labour that creates stress harms audit quality (Chen *et al.*, 2020). Excessive effort that produces stress hurts audit quality (Persellin *et al.*, 2019). Workplace stress has a detrimental influence on auditors, which may lead to poor audit quality. As a result, the first hypothesis is as follows:

H1: It is hypothesised that job stress harms audit quality.

### 2.6. The Impact of Job Stress on Dysfunctional Auditor Behaviour

Stress theory, attribution theory, and the theory of planned behaviour all help to increase the framework for thinking about the influence of workplace stress on dysfunctional audit behaviour (DAB). First, the stress hypothesis establishes that auditors endure occupational stress as a result of their heavy workload (Montgomery *et al.*, 1996; Fogarty *et al.*, 2000; Sweeney & Summers, 2002; Kalbers & Fogarty, 2005; Fogarty & Kalbers, 2006; Jelinek & Jelinek, 2008; Ugoji & Isele, 2009). Internal auditors undertake several sorts of audits that are subject to audit planning and time budgeting so that the needs of the audit assignment are met quickly. Second, attribution theory offers a framework for auditors to execute DABs on purpose since they are under stress at work. They have the impression that they are under job stress. Third, the notion of planned behaviour offers a framework for internal auditors to do DABs on purpose because they are stressed at work. Workplace stress motivates auditors to do DAB (Hsieh & Wang, 2012). Several prior research, including Yuen *et al.* (2013); Smith & Emerson (2017), Amiruddin (2019), Amy *et al.* (2022); Dewi & Dewi

(2022); Mansor et al. (2022); Suhayati (2022); Mannan & Darwis (2023); Van Hau et al. (2023), have investigated the influence of occupational stress on DAB.

Empirical evidence suggests that auditor job stress improves DAB (Smith & Emerson, 2017; Amiruddin, 2019; Dewi & Dewi, 2022; Mannan & Darwis, 2023; Van Hau *et al.*, 2023). Excessive auditor workload improves DAB significantly (Suhayati, 2022). DAB is affected by time budget pressure, which generates stress (Yuen *et al.*, 2013; Mansor et al., 2022). Time budget strain, which produces stress, has little influence on DAB (Amy et al., 2022). The bigger the auditor's job stress, the larger the auditor's triggers to conduct DAB. Based on the aforementioned description, the second hypothesis is as follows:

H2: It is suggested that work stress influences dysfunctional audit behaviour favourably.

## 2.7. The Impact of Dysfunctional Auditor Behaviour on Audit Quality

Several important ideas contribute to the framework for considering the impact of DAB on audit quality. First, the idea of planned behaviour offers a framework within which auditors do DAB because it is planned and intended with the goal of completing audit work in less time without affecting audit quality. Second, the expectation theory offers a framework within which auditors undertake DAB because they anticipate audit work to be completed quickly and within expectations, i.e. audit quality is maintained. DAB may cause audit quality to suffer as a result of uncontrolled emotional disturbances (Lawrence & Robinson, 2007). Several prior research, including Putu *et al.* (2020), Dormishi et al. (2021), Astuty *et al.* (2022), Dewi & Dewi (2022), and San Ong *et al.* (2022), have investigated the influence of DAB on audit quality.

DAB has a considerable detrimental impact on audit quality, according to empirical study (Putu *et al.*, 2020; Astuty *et al.*, 2022; Dewi & Dewi, 2022; San Ong et al., 2022). DAB has a considerable impact on audit quality (Dormishi *et al.*, 2021). The greater the auditor's DAB performance, the worse the audit quality. As a result, the third hypothesis is as follows:

H3: It is hypothesised that dysfunctional audit conduct has a negative impact on audit quality.

## 2.8. The Impact of Job Stress on Audit Quality as Mediated by Dysfunctional Audit Behaviour

Because no prior study has investigated the influence of job stress on audit quality as mediated by DAB, this association represents a continuation of this research. As the theoretical foundations: the stress, planned behaviour, and expectancy provide a framework of thinking on the role of DAB as a mediator in the link between job stress and audit quality. First, work stress theory provides a framework for thinking about how auditors' work stress is influenced by internal factors like personal, family, and work environment problems within the accounting firm, including audit time budget pressures, and external factors like problems outside the work environment and the COVID-19 pandemic. Internal auditors are motivated to perform DAB because of job stress

since they are sad, which impacts their emotions (Al Shbail *et al.*, 2018). The DAB they do has an impact on audit quality, which is affected by job stress. job stress has a direct impact on audit quality, hence audit quality suffers as a result of internal auditors' job stress. Second, the notion of planned behaviour offers a framework in which internal auditors' job stress encourages them to design DAB as a planned and purposeful behaviour to achieve the specified audit goals while inadvertently reducing audit quality. Third, expectation theory presents a paradigm in which auditors' job stress encourages them to undertake DAB in order to meet the anticipated objectives of reaching audit targets, excellent audit quality, and preserving audit quality. As a result, the fourth hypothesis is as follows:

H4: It is hypothesised that dysfunctional audit conduct might mitigate the impact of work stress on audit quality.

## 2.9. Personality Traits Reduce the Impact of Job Stress on Dysfunctional Audit Behaviour

Previous study has not looked at how job stress affects DAB when it is regulated by personality factors. As a result, the effect of personality qualities as moderation is a continuation of this study. As a theoretical foundation: stress theory, attribution theory, and the theory of planned behaviour provide a system of thinking on the role of personality factors as moderation in the link between job stress and DAB. First, work stress theory gives a framework for thinking about how the personality qualities of internal auditors might minimise job stress caused by internal and external variables. These three personality qualities are openness to experience, extraversion, and agreeableness (McCrae & Costa, 1987; Barrick & Mount, 2005). Goldberg (1990) defines openness to experience as a quality of strong curiosity, openness, creativity, and wide understanding. Extraversion is characterised by the ability to swiftly adapt to one's surroundings, to be gregarious, to like challenges, to have positive emotions, to be active, and to be talkative (Heller *et al.*, 2002; Judge *et al.*, 2002). Agreeableness is defined as an auditor who is cooperative, compassionate, forgiving, tolerant, and pleasant (Goldberg, 1990; Skyrme *et al.*, 2005). (2005). Furthermore, pleasant internal auditors are easier to deal with to settle issues, preserve collaboration, limit interpersonal tensions, and harmonise (Graziano & Tobin, 2002). Extraversion is required by auditors as a trait that helps them as professional auditors (Jaffar *et al.*, 2011). Second, attribution theory gives a foundation for understanding that auditors who suffer job stress are motivated by the pressures of limited audit time budgets and excessive labour, thus they believe they must do DAB in order to complete targeted audit tasks. The relevance of auditor personality features in reducing job stress is supported by attribution theory. Third, the notion of planned behaviour gives a framework for auditors who are under stress at work to conduct DAB consciously and deliberately. The framework of the theory of planned behaviour presents the assumption that when internal auditors face job stress, auditor personality qualities are critical to reducing work stress and thereby DAB. According to Donnelly et al. (2003), the personality traits possessed by auditors also influence DAB, it can be concluded that the theoretical mindset of stress theory, attribution theory, and the theory of planned behaviour strengthens internal auditors to maintain

and have personality traits such as openness to experience, extraversion, and agreeableness that play an essential role in overcoming the work stress they feel. They do not do DAB because these three personality attributes may lessen job stress. As a result, the fifth hypothesis about moderation might be stated as follows:

H5a: It is hypothesised that being open to new experiences reduces the impact of work stress on auditor maladaptive conduct.

H5b: Extraversion is thought to reduce the link between work stress and dysfunctional audit conduct.

H5c: It is thought that agreeableness weakens the link between auditor work stress and dysfunctional audit conduct.

Fig. (1) depicts the conceptual framework of the research, which was developed after an exhaustive survey of mainstream literature.

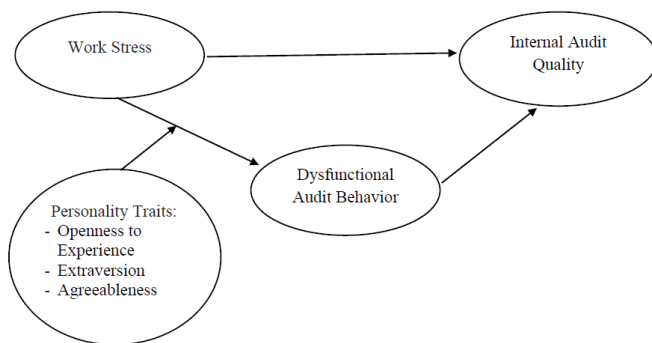


Fig. (1). Conceptual framework.

### 3. RESEARCH METHODOLOGIES

#### 3.1. Sample and Method

Internal auditors of internal control units of Indonesian state institutions took part in this research. Indonesia has 121 state universities (universities, institutions, and polytechnics) (List of Indonesian state universities, 2022). Not all Indonesian state universities have internal auditors in the Internal Audit Unit. The number of internal auditors at each state university in Indonesia has yet to be determined with confidence. Because the exact number of internal auditors at Indonesian public institutions is unknown, the sampling procedure used in this research is random. The questionnaire was distributed using Google Forms from January to June 2023. SmartPLS was utilised to assess the theoretical and research models using partial least squares structural equation modelling (SEM PLS). The number of samples used to analyse PLS-SEM, according to Cohen (1992), is 103. The expected distribution of questionnaires to eligible study samples is shown in Table 1.

Table 2. Measurement of the constructs.

Variables	Constructs	Indicators & Measurement items	Symbols	Scale	Sources
Independent	Work stress	Indicators: There are three indicators: impatience, difficulties developing a work environment and adaption, and lower productivity.	WS	Likert scale offers seven possible responses, ranging from "strongly disagree" (1) to	Yan & Xie (2016)

Table 1. Sample questionnaire count recapitulation

Estimated Sample Determination	The Number of Surveys Used to Form the Sample
Questionnaire distribution	460
Unanswered questionnaires	274
Total number of questionnaires returned	186
Unreliable responses ruined the questionnaire.	(12)
Processable questionnaires	174
Response rate	40.44%
Usable response rate	37.83%

As a criteria needed for analysis using PLS-SEM, the researcher distributed 460 questionnaires with a minimum sample size of 102 samples (Cohen, 1992). There were 186 returned surveys, with a response percentage of 40.44%. The damaged questionnaires totaled 12; the first reason was that the respondents' replies could not be trusted, and the respondents' answers did not change, thus the researcher deemed the questionnaire unfit for data processing. As a result, 174 surveys are appropriate for data processing using PLS-SEM, with a useable response rate of 37.83%.

#### 3.2. Data Collection

As primary data, questionnaires are sent to gather information. This questionnaire was developed based on prior research on state university auditors of internal unit supervision. The questionnaire was created using seven Likert scales to generate a survey of auditor work stress, dysfunctional audit behaviour, personality factors such as openness to experience, extraversion and agreeableness, and audit quality. Each study concept developed based on prior research consists of numerous indicators, each of which includes several questions answered on seven alternatives or seven Likert scales with the same response, namely "strongly disagree" (1) to "strongly agree" (7). The questionnaire is split into two parts: the first part describes how to fill out the survey questionnaire and the demographic profile, which includes gender, age, education level, job experience, and internal auditor position; and the second part discusses the demographic profile. The second section includes questions on each study variable. Table 2 depicts the categorization of variables or constructs, indicators, and seven alternatives or 7 Likert scales that are used to assess overall variables.

		Measurement items:		"strongly agree" (7).	
		Everyone, even auditors, feels job stress due to heavy workloads and personal issues that lead them to be sensitive and irritated.	WS1		
		Someone who encounters job stress is also affected by difficulties in building a work environment and adapting.	WS2		
		Workplace stress may reduce productivity.	WS3		
Mediating	Dysfunctional audit behaviour	Indicators: There are three indicators: Changing audit processes if the audit has a large time budget, Audit stages are being broken down without replacement processes, Completing competency audits.	DAB	Likert scale offers seven possible responses, ranging from "strongly disagree" (1) to "strongly agree" (7).	Yuen <i>et al.</i> (2013)
		Measurement items:			
		Audit methods are changed when the audit time budget is regarded to be particularly tight or high.	DAB1		
		Auditors must employ expertise in structuring audit processes due to tight audit schedules and limited audit durations.	DAB2		
		Auditors execute audits competently due to tight audit timeframes and limited budgets.	DAB3		
Moderating	Personality Traits (1) Openness to experience (2) Extraversion (3) Agreeableness	Openness to experience Indicators: It has three indicators: full of fresh ideas, inventive, and spontaneous conduct and thinking.	OE	Likert scale offers seven possible responses, ranging from "strongly disagree" (1) to "strongly agree" (7).	Jaffar <i>et al.</i> (2011).
		Measurement items:			
		Auditors must come up with innovative ways to express doubt.	OE1		
		Auditors must be creative when developing audit methods, programmes, planning, and execution.	OE2		
		Auditors must be courteous and think creatively while executing the code of ethics.	OE3		
		Extraversion Indicators: It comprises of three indicators: enthusiasm, assertiveness and confidence, and friendliness and pleasantness.	E		
		Measurement items:			
		Internal auditors must be very motivated in their careers, always enhancing their abilities and knowledge.	E1		
		Internal auditors must be strong in their actions and conclusions.	E2		
		Internal auditors are also required to be polite and courteous.	E3		
		Agreeableness Indicators: It has three indicators: trustworthiness, helpfulness, and the capacity to collaborate with others.	A		
		Measurement items:			
		Internal auditors must be honest and trustworthy.	A1		
		Helpfulness is vital for internal auditors and must be possessed.	A2		
		Internal auditors must work collaboratively with others, audit teams, and colleague auditors.	A3		

Dependent	Internal audit quality	Indicators: It consists of three indicators: conformance to audit standards, audit report quality, and audit findings accuracy	IAQ	Likert scale offers seven possible responses, ranging from "strongly disagree" (1) to "strongly agree" (7).	Lo et al. (2022).
		Measurement items:			
		High internal audit quality requires adherence to audit standards.	IAQ1		
		The audit report's quality must support high internal audit quality.	IAQ2		
		High internal audit quality must include audit results that are accurate.	IAQ3		
		High internal audit quality must be reasonable and devoid of major misstatement.	IAQ4		

**Table 3.** The sample's demographic characteristics.

Demographic Variable	Characteristic	Frequency	Percentage (%)
Gender	Male	114	66
	Female	60	34
	Total	174	100
Age	Under 30	28	16
	31 - 35	37	21
	36 - 40	60	35
	Above 41	49	28
	Total	174	100
Education level	Undergraduate and below	11	6
	Master degree	102	59
	Doctor degree	61	35
	Total	174	100
Work Experience	Less than 5	52	30
	5 - 10	97	56
	Above 10	25	14
	Total	174	100
Auditor position	Audit coordinators	31	18
	Senior auditors	89	51
	Junior auditors	54	31
	Total	174	100

Field survey conducted by the authors from January to June 2023, n = 174.

## 4. EMPIRICAL RESULTS AND DISCUSSION

### 4.1. Empirical Results

The empirical research findings interpret the identification of respondents, variable descriptive statistics, and PLS test results. The empirical study findings generate research findings, which are then analysed in the debate.

#### 4.1.1. Identification of Respondents

According to the demographic profile of the sample in Table 3, there were 174 internal auditors at universities who were sampled based on gender, with 114 (66%) males and 60 (34%) women. The bulk of internal auditors are between the ages of 36 and 40, with as many as 60 persons (35%). Other age categories include those under 30, with as many as 28

individuals (16%), those between 31 and 35 years old, with as many as 37 people (21%), and those over 41 years old, with as many as 49 people (28%). The majority of internal auditors, as many as 102 individuals (59%), hold a master's degree, followed by a Ph.D., as many as 61 people (36%), and undergraduate and below as many as 11 people (6%). According to work experience, the majority of internal auditors have 5 - 10 years of experience, which includes 97 individuals (56%), 52 people (30%), and 25 people (14%). The bulk of internal auditors are senior level, with as many as 89 individuals (51%), followed by junior auditors, with as many as 54 people (3%), and audit coordinators, with as many as 31 people (18%). Table 3 shows the identities of the respondents as mentioned in the sample's demographic profile:

#### 4.1.2. Statistical Descriptions

Descriptive statistics describe the mean, minimum, maximum, and standard deviation values of the study variables. The significance of this descriptive statistic explains that work stress experienced by internal auditors is common and still occurs daily, that dysfunctional audit behaviour performed by internal auditors is high, that internal auditors have outstanding personality traits, that internal auditors have high openness to experience, and that they also have high extraversion and agreeableness. Internal audit quality at universities performed by internal auditors is outstanding.

**Table 4. Descriptive statistics for factors independent, mediating, modifying, or dependent.**

Variable	Item code	Mean n = 174	Min	Max	Standard Deviation
Work stress	WS	15	13	20	3.374
Dysfunctional audit behaviour	DAB	18	15	20	1.967
Personality Traits	PT	18	14	21	6.028
Openness to experience	OE	19	16	21	0.997
Extraversion	E	17	13	20	1.402
Agreeableness	A	18	14	21	2.281
Internal Audit Quality	IAQ	25	19	28	1.657

**Table 5. Convergent validity and reliability of constructs.**

Constructs	Items	Standardized Factor Loading $\geq 0.4$	AVE $\geq 0.5$	CR $\geq 0.7$
Work stress (WS)				
	WS1	0.786	0.687	0.918
	WS2	0.705		
	WS3	0.762		
Dysfunctional audit behaviour (DAB)				
	DAB1	0.651	0.564	0.826
	DAB2	0.721		
	DAB3	0.736		

#### 4.1.3. Partial Least Squares Results

PLS-SEM is used in this work to test the research model. To examine the test, two approaches are used: (1) analysing the measurement model and (2) assessing the structural model (Sugeng *et al.*, 2023; Hult *et al.*, 2018; Wold, 1980).

##### 4.1.3.1. Models of Measurement

This measuring approach examines multiple study variables' indicators to determine the link between independent, mediating, moderating, and dependent factors. Sugeng *et al.*, (2023); Hult *et al.*, (2018); Dijkstra & Henseler, (2015) use Cronbach's alpha composite reliability to evaluate dependability. Data that is reliable has a composite reliability better than 0.7 (Hair *et al.*, 2017). Individual item dependability has an outside loading of 0.40 - 0.70, according to Hult *et al.* (2018). Furthermore, this measurement model examines validity, which has an average AVE variance greater than 0.5 (Hult *et al.*, 2018). Table 5 presents the reliability and validity results, which reveal that all indicators in this research have strong reliability and validity above the standard levels provided. The threshold value for all constructs in this research ranges from 0.551 to 0.897.

Personality Traits				
	OE1	0.881	0.629	0.837
	OE2	0.776		
	OE3	0.811		
	E1	0.797		
	E2	0.824		
	E3	0.807		
	A1	0.819		
	A2	0.828		
	A3	0.763		
Work stress (WS)*Openness to experience (OE)				
	WS1*OE1	0.737	0.519	0.906
	WS1*OE2	0.729		
	WS1*OE3	0.724		
	WS2*OE1	0.717		
	WS2*OE2	0.771		
	WS2*OE3	0.889		
	WS3*OE1	0.725		
	WS3*OE2	0.767		
	WS3*OE3	0.882		
Work stress (WS)*Extraversion (E)				
	WS1*E1	0.862	0.612	0.839
	WS1*E2	0.869		
	WS1*E3	0.874		
	WS2*E1	0.885		
	WS2*E2	0.897		
	WS2*E3	0.871		
	WS3*E1	0.811		
	WS3*E2	0.746		
	WS3*E3	0.852		
Work stress (WS)*Agreeableness (A)				
	WS1*A1	0.787	0.733	0.941
	WS1*A2	0.768		
	WS1*A3	0.639		
	WS2*A1	0.831		
	WS2*A2	0.548		
	WS2*A3	0.551		
	WS3*A1	0.694		
	WS3*A2	0.783		

	WS3*A3	0.624		
Internal Audit Quality (IAQ)				
	IAQ1	0.781	0.645	0.841
	IAQ2	0.725		
	IAQ3	0.763		
	IAQ4	0.846		

Notes: AVE = average variance extracted, CR = composite reliability.

**Table 6. Latent variable correlation, square root of AVE, and R-Square.**

Constructs	Items	$\sqrt{AVE}$	R <sup>2</sup>	PT	WS*OE	WS*E	WS*A	WS	DAB	IAQ
Personality Traits	PT	0.737		1.000						
Work stress *Openness to experience	WS*OE	0.781		0.501	1.000					
Work stress *Extraversion	WS*E	0.706		0.446	0.327	1.000				
Work stress *Agreeableness	WS*A	0.813		0.379	0.158	0.076	1.000			
Work stress	WS	0.709		0.116	0.167	0.117	0.091	1.000		
Dysfunctional audit behaviour	DAB	0.858	0.453	0.069	0.224	0.087	0.077	0.099	1.000	
Internal Audit Quality	IAQ	0.794	0.517	0.212	0.401	0.105	0.126	0.064	0.118	1.000

Notes:  $\sqrt{AVE}$ : square root of AVE, R<sup>2</sup>: R-Square, PT: personality traits, WS\*OE: Work stress \*Openness to experience, WS\*E: Work stress \*Extraversion, WS\*A: Work stress \*Agreeableness, WS: Work stress, DAB: Dysfunctional audit behaviour, IAQ: Internal audit quality.

**Table 7. Hypotheses testing results.**

Associated Hypothesis	Examined Relationships	Path Coefficient	t-statistic (Bootstrapping)	p-values	Supported Hypothesis
H1	Work stress -> Internal audit quality	-0.546	4.268	0.006*	Supported
H2	Work stress -> Dysfunctional audit behaviour	0.264	3.681	0.011*	Supported
H3	Dysfunctional audit behaviour -> Internal audit quality	-0.316	2.817	0.019*	Supported
H5a	The influence of work stress on dysfunctional audit behaviour is mitigated by openness to experience.	-0.325	2.359	0.047**	Supported
H5b	The influence of job stress on dysfunctional audit conduct is mitigated by extraversion.	-0.475	1.989	0.076***	Supported
H5c	The impact of job stress on dysfunctional audit conduct is mitigated by agreeableness.	-0.472	2.097	0.054**	Supported

Notes: \* sig 0.01, \*\* sig 0.05, \*\*\*sig 0.10.

The validity of a concept is determined by comparing the square root of AVE with the correlation of latent variables, as shown in Table 6. The questionnaire is legitimate if the square root of AVE is greater than the correlation of the latent variables.

In addition, Table 6 also shows the R-square value of 0.453 for the DAB variable and 0.517 for the IAQ variable. These results indicate that 45.3% of dysfunctional audit behaviour (DAB) variables can be explained by personality traits (PT), work stress (WS), and the influence of moderating variables openness to experience (OE), extraversion (E), and agreeableness (A) while other variables explain the rest.

51.7% of internal audit quality (IAQ) variables can be explained by personality traits (PT) and work stress (WS) variables, while other variables explain the rest.

#### **4.1.3.2. Structural Models**

The bootstrapping results produce a structural model of the relationship between work stress (WS) with dysfunctional audit behaviour (DAB) and internal audit quality (IAQ). In addition, it produces a structural model of the moderating influence of personality traits (PT), namely openness to experience (OE), extraversion (E), and agreeableness (A) in the

relationship between WS and DAB. Furthermore, it produces a structured model of the mediating effect of DAB in the relationship between DAB and IAQ. Bootstrapping results regarding the various relationships between independent, moderating, mediating, and dependent variables can be seen in Fig. (2). The results of the structure model show no elimination of indicators because the correlation between constructs is more significant than 0.5, so it can be concluded that each variable meets the convergent validity criteria. The results of hypothesis testing in this study can be seen in Table 7. Fig. (3) shows the Structural Equation Model with

Path Coefficients, namely the mediating effect of DAB in the relationship between WS and IAQ.

The indirect impact reported in Table 8 mediating effect from route analysis findings is used to calculate the mediating effect on H4 using the criteria proposed by Baron and Kenny (1986) and Sugeng et al. (2023). Path analysis was used to determine the indirect impact of each link between variables in this research. The supported hypothesis has a greater total indirect impact than the route coefficient of 0.050 (Bartol, 1983).

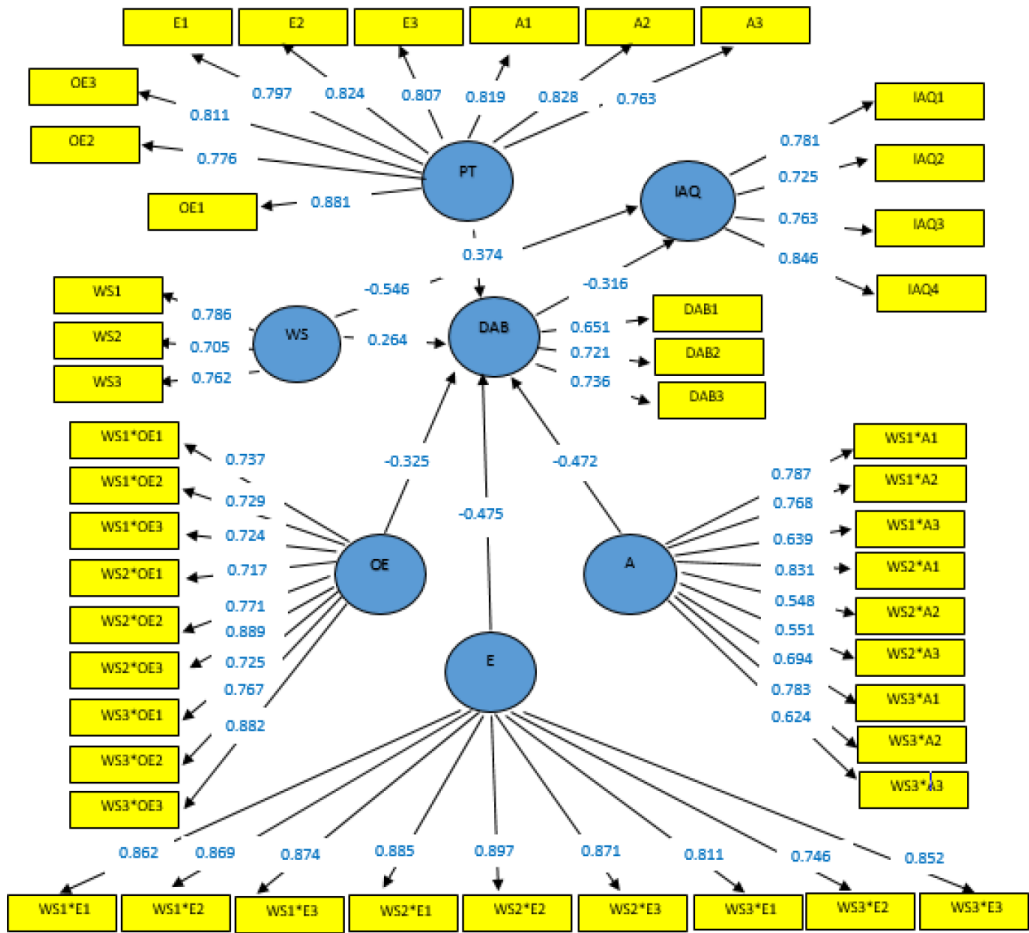


Fig. (2). Structural model for the initial test.

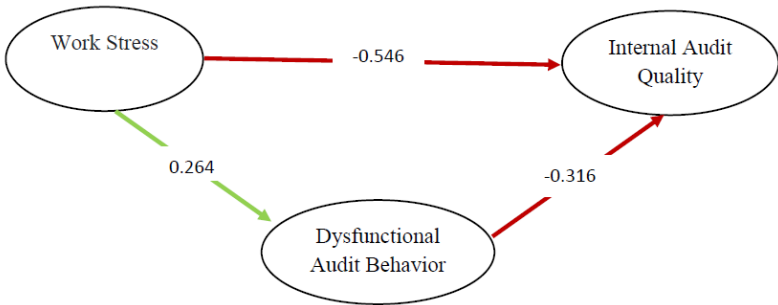


Fig. (3). Structural Equation Model with Path Coefficients.

**Table 8. Path Analysis Result-Related Mediating Effect.**

Associated Hypothesis	Mediated relationships	Direct effect (A)	Indirect effect (B)	Indirect effect (C)	Total of indirect effect (D)	Path coefficient of 0.050 (E)	Supported hypothesis (D) > (E)
H4	WS → DAB → IAQ	WS → IAQ -0.546	WS → DAB 0.264	DAB → IAQ -0.316	0.264*-0.316 = -0.083 → 0.083	0.050	Supported

**Notes:** (D) > (E) = Total of indirect effect > 0.050 (supported hypothesis), WS: work stress, DAB: Dysfunctional audit behaviour, IAQ: internal audit quality.

## 4.2. Discussion

The empirical findings of the first hypothesis show that job stress reduces the quality of internal audits. Auditor job stress has a negative impact on audit quality (Chen *et al.*, 2020). The more the auditors' job stress, the worse the audit quality (Persellin *et al.*, 2019). Based on empirical findings, occupational stress experienced by college auditors in Indonesia is at an ordinary level within the standard threshold, resulting in excellent internal audit quality that influences the college's performance. The majority of the job stress faced by internal auditors in Indonesian universities is due to their burden as auditors and their roles as teachers and researchers, therefore they must be able to devote time to auditing. Despite this, they must be dedicated to carrying out their responsibilities as internal auditors and be trusted by the university. The findings of this initial hypothesis study are compatible with the findings of previous studies (Yan & Xie, 2016; Hassani & Nazari, 2019; Mahmudi *et al.*, 2022; Nurbaiti & Sabilla, 2022), which are consistent with stress theory and expectation theory as the core theories.

The empirical results of the second hypothesis show that job stress has a beneficial effect on dysfunctional audit behaviour (DAB). Work stress causes auditors to perform DAB because of the pressure they feel (Hsieh & Wang, 2012). The empirical findings of this study reveal that internal auditors at universities in Indonesia who are under workload and time constraints, resulting in job stress, are more likely to commit DAB. Internal auditors do DAB more often when they are under stress at work. The findings of this second hypothesis research are consistent with the findings of previous studies (Smith & Emerson, 2017; Amiruddin, 2019; Dewi & Dewi, 2022; Mannan & Darwis, 2023; Van Hau *et al.*, 2023) and with the basic theory, namely stress theory, attribution theory, and the theory of planned behaviour.

The third hypothesis' empirical results suggest that dysfunctional audit behaviour (DAB) degrades internal audit quality. Due to unmanaged emotional disturbances in the audit, DAB might lead to a deterioration in audit quality (Lawrence & Robinson, 2007). Auditors use rapid audit methods by modifying processes and discontinuing certain audit operations so that the audit may be completed quickly without jeopardising audit quality. Internal auditors, too, have the ability to conduct DAB because they face work pressures, one of which is the audit time budget. The findings of this third hypothesis are consistent with the findings of previous studies (Putu *et al.*, 2020; Astuty *et al.*, 2022;

Dewi & Dewi, 2022; San Ong *et al.*, 2022) and fundamental theories in this relationship, namely the theory of planned behaviour and expectation theory.

The conclusions of the fourth hypothesis can be observed in Table 8, where the mediating effect from route analysis results demonstrates that DAB mediates the association between WS and IAQ. Internal auditors at Indonesian public institutions believe that the chance to conduct DAB would alleviate the job stress they are experiencing as a result of time constraints. This conduct unknowingly contributes to the reduction in IAQ. Furthermore, various internal variables, such as personal, family, and work environment difficulties, induce internal auditors to suffer job stress and perform DAB, as do external causes, such as the COVID-19 epidemic and problems outside the work environment. As a consequence of these discoveries, DAB acts as a bridge between WS and IAQ. The findings of this research are congruent with stress theory and planned behaviour theory. In Table 5, the empirical findings of hypotheses 5a, 5b, and 5c reveal that personality factors modify the influence of WS on IAQ. Personality qualities have three moderating effects: openness to experience (OE), extraversion (E), and agreeableness (A) (McCrae & Costa, 1987; Barrick & Mount, 2005). Personality traits are good characteristics carried by internal auditors that may lower job stress for auditors, resulting in adequate internal audit quality. Because this quality is marked by the auditor's strong interest, insight, inventiveness, and Openness, it may lessen job stress for auditors (Goldberg, 1990). Extraversion may also minimise job stress since auditors with this feature are gregarious, outgoing, readily adjust to their surroundings, conversational, and active (Heller *et al.*, 2002; Judge *et al.*, 2002). Internal auditors benefit from agreeableness because they have a positive attitude, and are forgiving, compassionate, and cooperative (Goldberg, 1990; Skyrme *et al.*, 2005). These moderation findings are compatible with the underlying theories that underpin these hypotheses: stress theory, attribution theory, and planned behaviour theory.

## 5. SUMMARY AND CONCLUSION

Based on the results of research and discussion, work stress (WS) experienced by internal auditors at state universities in Indonesia affects internal audit quality (IAQ). This study also found dysfunctional audit behaviour (DAB) as a mediating variable and personality traits (PT) as a moderating variable. WS has a negative influence on IAQ but has a positive influence on DAB. Moreover, DAB hurts IAQ. In

addition, we found that DAB mediates the relationship between WS and IAQ. We also found that personality traits consisting of three dimensions, namely Openness to experience (OE), Extraversion (E), and Agreeableness (A), moderated the relationship between WS and DAB. The results and conclusions of this study support previous research and are consistent with stress theory, attribution theory, and the theory of planned behaviour. It can be concluded that this study succeeded in finding and being consistent with previous research that internal auditors at public universities in Indonesia have everyday work stress that is still on the verge of routine so that the quality of internal audits produced can be adequately maintained. Work stress that is still normal can stem from DAB so that the quality of internal audits is maintained. Personality traits are needed to reduce work stress so that the quality of internal audits remains of good quality.

Our research makes significant contributions to internal audit literature and practice: We contribute to the internal audit literature on the variable work stress, a dynamic experienced by auditors in general that impacts DAB and IAQ. We investigate the DAB auditors perform from the stress of an extensive audit workload and short audit time that impacts audit quality. Add to the personality traits literature, which consists of three characteristics: Openness to experience, extraversion, and agreeableness. These three personality traits have an impact on reducing work stress, which indirectly affects internal audit quality. Our practical research contributes to internal auditors at public universities in Indonesia about the dynamics experienced by internal auditors, especially in maintaining audit quality. Our research adds knowledge for internal auditors in government agencies, the public sector, and internal auditors in private companies. This research contributes to the literature on auditing, behavioural accounting, internal auditing, business ethics, the accounting profession, and future research.

This study has several novelties; first, researchers examined the behaviour of internal auditors related to work stress, dysfunctional audit behaviour, and personality traits associated with internal audit quality in internal auditors of public universities in Indonesia. In previous studies, in the case of work stress, DAB, and IAQ, many were studied in external audits. Second, this study examines DAB as a mediator that connects WS with IAQ. Third, this study also examines personality traits (PT) with three dimensions: Openness to experience, extraversion, and agreeableness as a moderation that affects WS on IAQ. Fourth, this study has a complex research model, namely the relationship between variables and the relationship between mediating and moderating variables. The implications of this research are addressed to internal auditors in the internal supervision unit at public universities in Indonesia so that in conducting audits, they do not experience stress, avoid DAB, have a big heart, and have high personality traits so that the quality of internal audits is well maintained. Furthermore, this research implements internal auditors so that they uphold the code of ethics, apply consistent audit methods and techniques, and implement audit standards properly. Internal control units at universities in Indonesia must also maintain the internal audit quality control system, monitor internal auditors, and avoid DAB.

Future researchers can expand the predecessor variables that affect DAB and IAQ by adding the mediating and moderating role. Audit planning factors, audit programmes, and individual characteristics can be used as mediating factors that affect DAB and IAQ. The limitation of this study is that not all state universities in Indonesia were sampled, so it is hoped that the number of samples at these state universities will be even more significant for further research.

## CONFLICT OF INTEREST

The authors reported no potential conflict of interest.

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