

The Influence of Machiavellian Personality, Workload, and Love of Money on Dysfunctional Auditor Behavior with Emotional Spiritual Quotient as a Moderating Variable

Ida Bagus Oka Suryawibawa^{1*}, Made Gede Wirakusuma², I Gusti Ayu Nyoman Budiasih³, Ni Made Adi Erawati⁴

Fakultas Ekonomi dan Bisnis, Universitas Udayana

Corresponding Author: Ida Bagus Oka Suryawibawa wibawaokasurya@gmail.com

ARTICLE INFO

Keywords: Machiavellian Personality, Workload, Love Of Money, Dysfunctional Auditor Behavior, Emotional Spiritual Quotient

Received: 11, May

Revised: 27, May

Accepted: 29, June

©2024 Suryawibawa, Wirakusuma, Budiasih, Erawati: This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by-sa/4.0/).



ABSTRACT

This study empirically examines the influence of Machiavellian personality, workload, and love of money on dysfunctional auditor behavior, with Emotional Spiritual Quotient (ESQ) as a moderator. A purposive sampling method was used, and data were collected via a survey questionnaire, then analyzed using the Partial Least Square (PLS) approach. Results indicate that Machiavellian personality and increased workload positively influence unethical behavior, whereas love of money negatively impacts it, promoting adherence to ethical standards. ESQ moderates these effects by reducing the impact of Machiavellianism and high workload on unethical behavior while enhancing the ethical influence of financial motivation. These findings underscore the critical role of ESQ in fostering ethical conduct among auditors.

INTRODUCTION

Financial statements contain information that can determine decision-making by investors regarding investment plans, assist creditors in deciding on credit provision, and so on. The primary criteria of accounting information are that it must be useful for decision-making. Information must have two main qualities: relevance and reliability (Shanti, 2021). Financial statements, according to PSAK 1 Paragraph 9, are a structured presentation of an entity's financial position and financial performance. SFAC No. 1 Paragraph 34 explains that financial statements should include information that can help potential investors, creditors, and other users make investment, credit, or similar decisions. This information should be understandable to those with a reasonable understanding of business and economic activities and be willing to study the information diligently. Independent auditors, as neutral third parties, examine the fairness of financial statements and provide an opinion on them, ensuring their reliability. They obtain competent evidence through various methods like inspection, observation, and inquiry (Rahmawati & Halmawati, 2020; SPAP, 2016). However, auditors often face challenges in maintaining audit quality, leading to dysfunctional actions such as prematurely terminating procedures or insufficient evidence gathering (Devi, 2017).

Internal and external factors influence dysfunctional auditor behavior, raising concerns about public trust in audit quality. For example, Public Accountant Kasner Sirumapea and Public Accountant Office Tanubrata, Sutanto, Fahmi, Bambang & Rekan faced scrutiny for audit errors in PT Garuda Indonesia Tbk's 2018 Financial Statements. The Ministry of Finance examined their work after finding revenue recognition issues related to cooperation with PT Mahata Aero Teknologi, affecting PT Garuda Indonesia Tbk's Income Statement (Rahmawati & Halmawati, 2020). As a result, two commissioners didn't sign the 2018 Financial Statements. Based on these phenomena, dysfunctional auditor behavior can be caused by personal or individual factors of the auditor and work factors or external factors. Limanto & Sukartha (2019) stated that internal factors that can cause dysfunctional auditor behavior are machiavellian personality, locus of control, auditor performance, turnover intentions, and experience. Meanwhile, external factors that can cause dysfunctional auditor behavior are time budget pressure, compliance pressure, supervision, and peer pressure (Herdjiono, 2012). This is related to Attribution Theory, which explains that the causes of people's behavior, whether of others or themselves, are determined by internal or external factors.

Research by Sari & Budiarta (2023) and Sagara & Atikah (2021) indicates that machiavellian personality positively influence dysfunctional auditor behavior. However, Setiyani & Saud (2018) found no influence of machiavellian personality on internal dysfunctional auditor behavior. Nasution and Fitriany (2012) discovered that auditor workload negatively affects audit quality, with higher workloads leading to lower quality. Conversely, Suryanto (2017) found no significant impact of workload on auditors' ability to detect fraud, suggesting that auditors are adept at managing high-pressure work environments. In another line of research, Utami (2020) found that love of money significantly and

negatively affects auditor performance at Public Accounting Firms (KAP) in Bali, suggesting that excessive love of money can impair an auditor's judgment. However, Pratiyaksa & Rasmini (2020) reported no effect of love of money on auditors' ability to detect fraud.

The research findings highlight inconsistencies in the factors underlying dysfunctional auditor behavior, suggesting the presence of additional factors that may either strengthen or weaken these influences. One such factor is related to the intelligence of auditors, particularly Emotional Spiritual Quotient (ESQ). ESQ combines Emotional Quotient (EQ) and Spiritual Quotient (SQ), blending emotional intelligence with spiritual control (Atmadja & Saputra, 2014). Goleman (1998: 303) defines EQ as the ability to recognize and manage one's own and others' emotions, while SQ refers to the intelligence needed to address issues of meaning and value. Individuals with high levels of emotional and spiritual intelligence are better equipped to maintain their success and avoid deviant behavior. In contrast, those lacking in these intelligences are more prone to engaging in such behavior. The integration of EQ and SQ in ESQ is crucial, as disjointed or independent operation of these intelligences can adversely affect an auditor's performance (Herliza & Setiawan, 2019).

This study examines the variables of machiavellian personality, workload, love of money, Emotional Spiritual Quotient (ESQ), and dysfunctional auditor behavior. Drawing from the Attribution Theory, the research combines factors from various previous studies known to influence dysfunctional auditor behavior, including love of money, job stress, locus of control, turnover intention, professional skepticism, organizational commitment, personal characteristics, employee performance, experience, time budget pressure, and compliance pressure. One variable that has been rarely studied in its influence on dysfunctional auditor behavior, namely workload, is also included. ESQ is considered a moderation variable, as it needs to be integrated to anticipate deviant behavior. ESQ's ability to help individuals understand and manage emotions, along with its spiritual aspect, can positively contribute to mental well-being and professional conduct. Goleman (2005), as cited in Widyastuti & Ludigdo (2010), emphasized that EQ and SQ are more influential in determining individual performance and behavior, accounting for 75% compared to the 25% impact of IQ.

THEORETICAL REVIEW

Theory of Attribution

Fritz Heider introduced Attribution Theory in 1958 to explore how people make causal explanations, particularly answering "why" questions. The theory distinguishes between internally caused behavior, influenced by personal control, and externally caused behavior, influenced by situational factors (Robbins and Judge, 2013). Attribution Theory is used to understand how an auditor's personal characteristics, such as Machiavellian personality, love of money, and Emotional Spiritual Quotient (ESQ), impact dysfunctional audit behavior. It also explains how situational factors, like workload, influence behavior during auditing.

Theory of Attitude Change

The Theory of Attitude Change explains how attitudes develop, change through communication, and influence behavior. It assumes people strive for consistency between their attitudes and behaviors. This theory includes dissonance and functional theories, which explain dysfunctional auditor behavior. Dissonance theory suggests that inconsistency motivates individuals to reduce it, while functional theory states that attitudes fulfill needs. When auditors face conflicting demands, such as heavy workloads and limited resources, they prioritize tasks and may engage in deviant behavior to resolve inconsistencies (Fatimah, 2012; Rohman, 2018). Such behaviors include premature sign-off, reducing audit work, superficial document review, accepting weak explanations, and underreporting time (Tjan et al., 2019).

Dysfunctional Auditor Behavior

Dysfunctional auditor behavior encompasses actions that diminish audit quality, directly or indirectly (Kelley & Margheim, 1990). Direct impacts include premature sign-off and altering audit procedures. Indirectly, behaviors like underreporting time (Istiqomah & Hanny, 2017) affect audit quality. Underreported time tightens future time budgets, increasing auditor time pressure and fostering further dysfunctional behavior (Hermanto et al., 2013).

Machiavellian Personality

Machiavellian personality, outlined by Christie & Gies (1980) in Richmond (2001), manifests in lacking personal warmth, disregarding moral norms, and showing minimal commitment to ideals. These personality, internalized according to Attribution Theory, lead to manipulative and self-serving behaviors, making Machiavellian individuals less ethical and loyal to their job (Philips & Gully, 2014:85-86). In professions like auditing, where ethical standards are paramount, auditors with Machiavellian personality contribute to lower audit quality due to their manipulative tendencies (Sari et al., 2020). Such behavior directly threatens audit integrity, as these individuals prioritize personal gain over professional responsibilities (Sari & Budiarta, 2023).

Workload

Workload, per Hart & Staveland cited in Tarwaka (2011:130), arises from task demands, work environment, skills, behaviors, and worker perceptions. Influential factors, per Manuaba (2000), include external aspects like task demands and internal factors like somatic and psychic elements. Auditors typically face heightened workload during busy seasons, often in the first quarter due to numerous companies closing their fiscal year in December. This excess work leads to fatigue and tight time budgets, contributing to lower audit quality (Lopez & Peters, 2011).

Love of Money

The theory of love of money depicts individuals with a strong affinity for wealth, often motivated to work harder. Money plays a crucial role in attracting, retaining, and motivating employees in the business world (Milkovich & Newman, 2002). An individual's love for money impacts their performance and organizational outcomes. It significantly influences motivation, attitude towards work, reward systems, intrinsic motivation, task performance, job satisfaction, morale, and organizational effectiveness (Tang, 1992). Choe et al. (2011) identify four dimensions of love for money: wealth, motivator, success, and meaningfulness.

Emotional Spiritual Quotient (ESQ)

ESQ, combining EQ and SQ, reflects emotional intelligence and spiritual control (Winaryati, 2014:146). It integrates IQ with EQ to achieve inner peace through SQ, representing a person's ability to harmonize cognitive, emotional, and spiritual aspects (Thoha, 1983). IQ, the conventional measure of intelligence influenced by education and experience, comprises numerical, verbal, perceptual, inductive and deductive reasoning, visual spatial skills, and memory (Robbins in Hakim, 2011).

Hypotheses:

- H1: Machiavellian personality positively influence dysfunctional auditor behavior.
- H2: Workload positively influences dysfunctional auditor behavior.
- H3: Love of money negatively influences dysfunctional auditor behavior.
- H4: Emotional Spiritual Quotient (ESQ) weakens the positive influence of Machiavellian personality on dysfunctional auditor behavior.
- H5: Emotional Spiritual Quotient (ESQ) weakens the positive influence of workload on dysfunctional auditor behavior.
- H6: Emotional Spiritual Quotient (ESQ) strengthens the negative influence of love of money on dysfunctional auditor behavior.

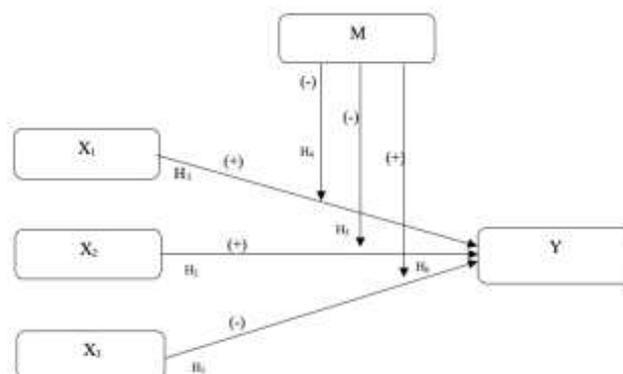


Figure 1. Conceptual Framework

METHODOLOGY

This quantitative associative research was conducted at Public Accounting Firms (KAP) in Bali, based on the 2023 directory by the Institut Akuntan Publik Indonesia (IAPI). The study's sample consists of auditors working in these offices, selected through nonprobability purposive sampling. Data were collected via survey questionnaires using a four-point Likert scale and analyzed with the Partial Least Square (PLS) approach. Statistical analysis results were interpreted to address the research questions, followed by drawing conclusions and providing recommendations.

RESULTS

Inner Model

Table.1 R-Square

	<i>R Square</i>	<i>R Square Adjusted</i>
Dysfunctional Auditor Behavior (Y)	0,834	0,817

Table 1 shows an adjusted R-square value of 0.817, indicating that 81.7% of the variability in dysfunctional auditor behavior is explained by Machiavellian personality, workload, love of money, emotional spiritual quotient (ESQ), and the moderation effects of ESQ on these variables. The remaining 18.3% is due to factors not included in this study.

Table.2 Q-Square

	SSO	SSE	Q ² (=1-SSE/SSO)
Workload (X2)	225,000	225,000	
Emotional Spiritual Quotient (M)	975,000	975,000	
Love of Money (X3)	600,000	600,000	
Moderation of M on X1	75,000	75,000	
Moderation of M on X2	75,000	75,000	
Moderation of M on X3	75,000	75,000	
Dysfunctional Auditor Behavior (Y)	975,000	571,685	0,414
Machiavellian Personality (X1)	225,000	225,000	

A Q2 value greater than 0 indicates predictive relevance, while a value less than 0 indicates the opposite. According to Ghazali and Latan (2015), a Q2 value of 0.02 indicates a weak model, 0.15 a moderate model, and 0.35 a strong model. Table 2 shows a Q2 value of 0.414 for dysfunctional auditor behavior (Y), indicating strong predictive relevance and demonstrating that the exogenous variables effectively predict the endogenous variable.

Table.3 F-Square

	Dysfunctional Auditor Behavior (Y)
Workload (X2)	0,198
Emotional Spiritual Quotient (M)	0,277
Love of Money (X3)	0,137
Moderation of M on X1	0,093
Moderation of M on X2	0,122
Moderation of M on X3	0,192
Dysfunctional Auditor Behavior (Y)	
Machiavellian Personality (X1)	0,105

The Machiavellian personality variable has a weak impact on dysfunctional auditor behavior (f-square = 0.105), as does the love of money variable (f-square = 0.137). In contrast, the workload variable shows a moderate impact (f-square = 0.198), and the Emotional Spiritual Quotient (ESQ) variable has a moderate impact (f-square = 0.277). For interaction effects, Machiavellian personality and ESQ (X1.M) have a weak impact (f-square = 0.093), workload and ESQ (X2.M) also have a weak impact (f-square = 0.122), while love of money and ESQ (X3.M) have a moderate impact (f-square = 0.192).

Hypothesis Testing (Bootstrapping)

Table.4 Hypothesis Testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P - Values
Machiavellian Personality (X1) -> Dysfunctional Auditor Behavior (Y)	0,204	0,174	0,084	2,413	0,016
Workload (X2) -> Dysfunctional Auditor Behavior (Y)	0,273	0,284	0,093	2,942	0,003
Love of Money (X3) -> Dysfunctional Auditor Behavior (Y)	-0,166	-0,166	0,068	2,435	0,015
Emotional Spiritual Quotient (M) -> Dysfunctional Auditor Behavior (Y)	0,296	0,302	0,066	4,456	0,000
Moderation of M on X1->	0,186	0,207	0,078	2,404	0,017

Dysfunctional Auditor Behavior (Y)					
Moderation of M on X2 ->					
Dysfunctional Auditor Behavior (Y)	0,213	0,202	0,081	2,624	0,009
Moderation of M on X3 ->					
Dysfunctional Auditor Behavior (Y)	-0,225	-0,204	0,075	2,984	0,003

The test results for the influence of Machiavellian personality on dysfunctional auditor behavior show a t-statistic of 2.413, which is greater than 1.96, and a p-value of 0.016, which is less than 0.05. These values indicate that Machiavellian personality have a significant impact on dysfunctional auditor behavior, with a positive influence coefficient of 0.204 demonstrating a positive relationship. Therefore, it is concluded that Machiavellian personality positively influence dysfunctional auditor behavior, supporting the first hypothesis. Similarly, the influence of workload on dysfunctional auditor behavior is significant, with a t-statistic of 2.942, greater than 1.96, and a p-value of 0.003, less than 0.05. The positive influence coefficient of 0.273 indicates a positive relationship, making workload the dominant variable affecting dysfunctional auditor behavior due to its highest influence coefficient. Consequently, it is concluded that workload positively influences dysfunctional auditor behavior, supporting the second hypothesis.

The influence of love of money on dysfunctional auditor behavior also shows significance, with a t-statistic of 2.435, greater than 1.96, and a p-value of 0.015, less than 0.05. However, the negative influence coefficient of -0.166 demonstrates a negative relationship. Thus, it is concluded that love of money negatively influences dysfunctional auditor behavior, supporting the third hypothesis. Furthermore, the influence of Machiavellian personality on dysfunctional auditor behavior moderated by Emotional Spiritual Quotient is significant, with a t-statistic of 2.404, greater than 1.96, and a p-value of 0.017, less than 0.05. The positive influence coefficient of 0.186 indicates that Emotional Spiritual Quotient significantly moderates the influence, weakening the positive effect of Machiavellian personality from 0.204 to 0.186. Therefore, it is concluded that Emotional Spiritual Quotient weakens the positive influence of Machiavellian personality on dysfunctional auditor behavior, supporting the fourth hypothesis.

Similarly, the influence of workload on dysfunctional auditor behavior moderated by Emotional Spiritual Quotient shows significance, with a t-statistic of 2.624, greater than 1.96, and a p-value of 0.009, less than 0.05. The positive influence coefficient of 0.213 indicates that Emotional Spiritual Quotient significantly moderates the influence, weakening the positive effect of workload from 0.273 to 0.213. Thus, it is concluded that Emotional Spiritual Quotient weakens the positive influence of workload on dysfunctional auditor behavior, supporting the fifth hypothesis. Finally, the influence of love of money on dysfunctional auditor behavior moderated by Emotional Spiritual Quotient is significant, with a t-statistic of 2.984, greater than 1.96, and a p-value of 0.003, less than 0.05. The negative influence coefficient of -0.225 indicates that Emotional Spiritual Quotient significantly moderates the influence, strengthening the negative effect of love of money from -0.166 to -0.225. Therefore, it is concluded that Emotional Spiritual Quotient strengthens the negative influence of love of money on dysfunctional auditor behavior, supporting the sixth hypothesis.

DISCUSSION

The Influence of Machiavellian Personality on Dysfunctional Auditor Behavior within Public Accounting Firms in Bali

The test results indicate that Machiavellian personality positively influence dysfunctional auditor behavior, suggesting that auditors with higher levels of these personality exhibit more dysfunctional actions. Machiavellianism, characterized by a disregard for integrity and honesty in achieving goals, is consistently linked to behaviors that threaten audit quality. Auditors with high Machiavellian personality prioritize personal interests and are more likely to engage in manipulative and unethical actions, often justifying these behaviors by their own beliefs and pursuit of rewards, thus violating professional ethics and standards.

In contrast, the study reveals that auditors in Public Accounting Firms in exhibit low Machiavellian personality, indicating a prioritization of integrity and honesty. This results in lower levels of dysfunctional auditor behavior, aligning with studies by Devi & Ramantha (2017), Martini & Pertama (2019), and Sari & Budiarta (2023), which affirm the positive correlation between Machiavellian personality and dysfunctional behavior. Attribution Theory provides a framework for understanding this relationship by explaining how individuals attribute meaning to behavior based on internal factors like personality. Auditors with Machiavellian personality are driven by personal gain, often resorting to manipulation and deceit, which compromises the ethical principles essential to the auditing profession.

The Influence of Workload on Dysfunctional Auditor Behavior within Public Accounting Firms in Bali

The results of this study indicate that workload positively influences dysfunctional auditor behavior, meaning that the higher the workload of an auditor, the higher the incidence of dysfunctional behavior. Workload refers to the amount of work an individual must complete. For auditors, workload can be measured by the number of clients they must handle or the limited time available to conduct audits. Typically, auditors experience increased workload during the busy season, often in the first quarter of the year, leading to inadequate time to meet targets and deadlines. This time pressure forces auditors to rush their work, often resulting in the omission of critical audit procedures. The findings align with López & Peters (2011), who found that higher workload negatively impacts auditors' ability to detect fraud, and Rusli & Wiratmaja (2016), who noted that increased workload reduces audit quality by impairing auditors' capacity to identify and report financial misstatements. Dezoort & Lord (1997), as cited by Novita (2014), observed that high workload leads auditors to eliminate certain audit procedures and more readily accept client explanations. Setiawan and Fitriany (2011) further asserted that excessive workload induces fatigue, culminating in dysfunctional behavior.

The impact of workload on dysfunctional auditor behavior is grounded in the Theory of Attitude Change. This theory explains how discrepancies in expectations motivate individuals to eliminate such differences when they feel pressured, leading auditors to deviate from standard behavior under high workload conditions (Sari et al., 2020). Workload is a specific factor within the Theory of Attitude Change, particularly evident during high-season periods with restricted audit time budgets. Under these circumstances, auditors struggle to complete their tasks while still expected to meet audit standards, prompting them to engage in behaviors aimed at achieving their goals, including dysfunctional audit practices.

The Influence of Love of Money on Dysfunctional Auditor Behavior within Public Accounting Firms in Bali

The study results indicate that love of money negatively influences dysfunctional auditor behavior, meaning that the higher an auditor's love of money, the lower the incidence of dysfunctional behavior. Love of money reflects an excessive attachment to and valuation of money, which can significantly motivate individuals to work hard, attract and retain talent, and drive employee motivation. For auditors, a strong desire for financial success can be a powerful motivator to achieve goals and improve their quality of life ethically and positively. Individuals with high financial ambitions may seek to provide for their families, invest in education, or support positive life goals. When this motivation is balanced with a strong work ethic, integrity, and social responsibility, the desire for financial success can reduce dysfunctional behavior among auditors.

The study shows that auditors in Public Accounting Firms in Bali exhibit a high love of money, which correlates with low levels of dysfunctional behavior. This finding aligns with Laili (2021), who found that love of money positively influences ethical behavior among auditors. Dysfunctional actions are inherently unethical, so a high love of money leads to lower levels of such behavior. The relationship between love of money and dysfunctional auditor behavior is grounded in Attribution Theory, which explains how people interpret and respond to their own and others' behaviors. Attribution Theory focuses on how individuals attribute meaning to events and seek causes behind behaviors, whether stemming from internal factors like personality or external factors like the environment. In this context, the theory helps explain how an auditor's love of money, an internal factor, drives their behavior. Auditors with a high love of money are motivated to achieve financial goals ethically and positively, supported by a strong work ethic, integrity, and social responsibility, thereby reducing the likelihood of engaging in dysfunctional behavior.

The Influence of Machiavellian Personality on Dysfunctional Auditor Behavior within Public Accounting Firms in Bali with Emotional Spiritual Quotient (ESQ) as a Moderator

The study results indicate that the Emotional Spiritual Quotient (ESQ) weakens the positive influence of Machiavellian personality on dysfunctional auditor behavior. Individuals with high Machiavellian personality are generally less sensitive to ethical considerations compared to those with lower Machiavellian personality and tend to disagree with ethical policies and regulations. In the accounting profession, particularly for auditors, there is an expectation of higher ethical responsibility than in other professions. Auditors with Machiavellian personality are likely to exhibit poor audit quality due to their selfish and manipulative actions. These personality consistently correlate with dysfunctional behaviors, posing a direct threat to audit quality.

The Emotional Spiritual Quotient (ESQ) is a method of personal development that integrates Emotional Quotient (EQ) and Spiritual Quotient (SQ). An auditor with a high ESQ can empathize with others, including colleagues and clients, leading them to avoid manipulative or harmful behaviors. Additionally, auditors with high ESQ levels are more likely to commit to professional integrity and ethics, control their emotions and ego, and prioritize the interests of the team and organization over personal gains. While Machiavellian personality positively influence dysfunctional auditor behavior, a high ESQ can mitigate this effect. The study reveals that auditors in Public Accounting Firms in Bali generally have moderate ESQ levels, which help reduce the positive impact of Machiavellian personality on dysfunctional behavior. These findings align with research by Lenggono & Leatemia (2019), Devi & Ramantha (2017), Martini & Pertama (2019), and Sari & Budiarta (2023), which found a positive influence of Machiavellian personality on dysfunctional behavior, and by Dalli et al. (2017), who reported a significant negative impact of ESQ on dysfunctional audit behavior. According to Attribution Theory, ESQ is an internal factor that influences attitudes and character, subsequently affecting behavior. Auditors with high ESQ strive to avoid

Machiavellian personality to prevent dysfunctional behavior, thereby maintaining public trust in their professional opinions.

The Influence of Workload on Dysfunctional Auditor Behavior within Public Accounting Firms in Bali with Emotional Spiritual Quotient (ESQ) as a Moderator

The research findings indicate that the Emotional Spiritual Quotient (ESQ) weakens the positive impact of workload on dysfunctional auditor behavior. Auditors with high workloads may feel pressured to employ manipulative tactics or unethical practices to complete tasks quickly or meet targets. Heavy workloads can lead auditors to focus less on ethical principles and adherence to professional standards, prioritizing task completion over the integrity and quality of the audit. As a result, a high workload tends to drive auditors toward dysfunctional behavior. ESQ is particularly vital for auditors facing intense work rhythms or heavy workloads, as it can help them manage the emotional and spiritual challenges associated with their profession, thereby mitigating the inclination toward dysfunctional practices.

ESQ influences dysfunctional behavior by providing auditors with the tools to maintain emotional and spiritual balance under pressure. High emotional intelligence allows individuals to view challenging situations as learning opportunities rather than absolute failures, while spiritual intelligence helps them find meaning and purpose in their experiences. When auditors face high-intensity workloads and are required to adhere to audit procedures, ESQ helps them remain composed and produce high-quality work. Enhanced emotional and spiritual intelligence equips auditors to navigate professional and personal challenges in a demanding work environment. Auditors with high ESQ approach audit procedures and evidence examination rationally, even under heavy workloads, viewing their tasks as responsibilities rather than burdens. Therefore, ESQ can mitigate the positive impact of workload on dysfunctional behavior, as supported by studies such as Rizki et al. (2024) and Dalli et al. (2017), which found that higher ESQ levels correlate with reduced dysfunctional behavior. These findings align with Attribution Theory, which suggests that ESQ affects behavior when emotional and spiritual intelligences are integrated and consistent, thereby reducing the influence of workload on dysfunctional auditor behavior.

The Influence of Love of Money on Dysfunctional Auditor Behavior within Public Accounting Firms in Bali with Emotional Spiritual Quotient (ESQ) as a Moderator

The research findings indicate that a high Emotional Spiritual Quotient (ESQ) strengthens the negative influence of love of money on dysfunctional auditor behavior. Love of money refers to an individual's attitude toward money, including their desires and goals related to it. This trait can motivate individuals to enhance their economic capabilities, empower themselves and their communities, create economic opportunities, develop new products or services to meet market needs, and contribute positively to economic growth. A high ESQ is essential for auditors, as it helps prevent them from engaging in dysfunctional behaviors that could harm themselves, their clients, or their organizations.

Auditors who possess a strong love of money, coupled with high ESQ or balanced ethical values, are more likely to conduct their work with integrity and adhere to professional ethical principles. Such auditors are better equipped to avoid conflicts of interest and situations that might lead to unethical practices.

Studies by Yusra & Utami (2018) and Mulyani & Mustikawati (2020) show that love of money positively influences ethical perceptions. Since dysfunctional actions violate ethical standards, a high love of money can reduce dysfunctional behavior among auditors. Additionally, research by Dalli et al. (2017) found that ESQ significantly negatively impacts dysfunctional audit behavior, indicating that higher ESQ levels lead to a greater avoidance of such behavior. These studies support the conclusion that ESQ amplifies the negative effect of love of money on dysfunctional auditor behavior. The Theory of Attitude Change explains how individual attitudes develop, change through communication, and influence actions or behaviors. According to Indrajaya et al. (2017), when attitudes change, the focus is on how individuals handle their situations and environments. Auditors with a high love of money and high ESQ are more likely to avoid dysfunctional behavior, conflicts of interest, or unethical practices and to perform their duties with integrity and adherence to professional ethical standards to achieve their financial ambitions.

CONCLUSIONS AND RECOMMENDATIONS

Machiavellian personality positively influence dysfunctional auditor behavior, with higher levels of Machiavellianism correlating with increased dysfunctional actions. These personality are often linked to behavior that compromises integrity and honesty in the pursuit of goals. Similarly, workload has a positive impact on dysfunctional behavior, as increasing workload leads auditors to cut corners and more readily accept client explanations. Conversely, love of money negatively influences dysfunctional behavior, with higher financial ambitions motivating auditors to adhere to ethical standards, maintain integrity, and foster social responsibility, ultimately reducing dysfunctional actions.

The Emotional Spiritual Quotient (ESQ) plays a crucial moderating role in these dynamics. It mitigates the positive influence of Machiavellian personality on dysfunctional behavior, indicating that high ESQ can reduce the negative impact of Machiavellianism. ESQ also weakens the positive relationship between workload and dysfunctional behavior, helping auditors manage high workloads without resorting to unethical practices. Furthermore, ESQ enhances the negative influence of love of money on dysfunctional behavior, strengthening the tendency of financially motivated auditors to engage in ethical behavior. These findings underscore the importance of ESQ in promoting ethical conduct and reducing dysfunctional behavior among auditors. This research is expected to provide valuable insights for avoiding dysfunctional behavior among auditors. Auditors can enhance their Emotional Spiritual Quotient (ESQ) by developing empathy and understanding towards their work environment, including colleagues and clients, as well as learning to better manage their emotions and thoughts to stay focused and improve personal quality. These approaches can be employed to prevent both internal and external factors that may trigger dysfunctional behavior in auditors.

FURTHER STUDY

This study only examines the influence of Machiavellian personality, workload, and love of money on dysfunctional auditor behavior, with emotional spiritual quotient as a mediator. Future researchers are encouraged to explore additional variables that might have a greater impact on dysfunctional auditor behavior, such as time budget pressure, locus of control, auditor competence, professional commitment, and professional ethics. Including a broader range of variables will yield more comprehensive research findings.

REFERENCES

- Atmadja, A. T., & Saputra, K. A. K. (2014). The Effect of Emotional Spiritual Quotient (ESQ) To Ethical Behavior In Accounting Profession With Tri Hita Karana Culture's As A Moderating Variable. *Research Journal of Finance and Accounting*, 5(7), 187-196. www.iiste.org.
- Choe. L.K., and Lau, T. (2011). Success, Rich, Motivator and Important: Establishing the Contributory Factors of Money Ethics towards Business Ethics. *European Journal of Economics, Finance and Administrative Sciences*. 37(9), 90-99.
- Christie, R., & Geis, F. L. (1970). *Studies in Machiavellianism*. United States: Academic Press, Inc. (London) Ltd.
- Dalli, N., Asni, N., & Suaib, D. F. A. (2017). Pengaruh Kecerdasan Intelektual, Emosional, dan Spiritual (ESQ) dan Locus Pengendalian (Locus of Control) Terhadap Penerimaan Perilaku Disfungsional Audit (Studi Pada Badan Pemeriksa Keuangan Perwakilan Sulawesi Tenggara). *Jurnal Akuntansi Dan Keuangan*, 2(2), 86-96.
- Devi, N. P. A., & Ramantha, I. W. (2017). Tekanan Anggaran Waktu, Locus of Control, Sifat Machiavellian, Pelatihan Auditor sebagai Antecedent Perilaku Disfungsional Auditor. *E-Jurnal Akuntansi Universitas Udayana*, 18(3), 2318-2345.
- DeZoort, F. T., & Lord, A. T. (1997). A review and synthesis of pressure effects research in accounting. *Journal of accounting literature*, Vol.16, No. 28.
- Fatimah, A. (2020). Peran Fraud Diamond, Religiusitas, Love of Money Pada Academic Fraud Mahasiswa Akuntansi. In *Prosiding Seminar Nasional Akuntansi, Manajemen, dan Keuangan* (Vol. 1, No. 1).
- Goleman, Daniel. (1998). *Working With Emotional Intelligence*. New York: Bantam Dell.
- Herdjiono, M. V. I. (2012). Faktor-faktor yang Mempengaruhi Perilaku Disfungsional Auditor Serta Pengaruhnya Terhadap Kualitas Audit (Auditor di Surabaya). *Jurnal Ilmu Ekonomi & Sosial*, 3(6), 307-319.
- Herliza, Y., & Setiawan, M. A. (2019). Pengaruh Locus of Control, Turnover Intention, Komitmen Organisasi dan Kecerdasan Emosional Spiritual Quotient (ESQ) Terhadap Dysfunctional Audit Behavior. *Jurnal Eksplorasi Akuntansi*, 1(3), 1589-1603. <http://jea.ppj.unp.ac.id/index.php/jea/issue/view/13>.
- Istiqomah, S., & Hanny, R. (2017). Faktor-Faktor Yang Mempengaruhi Perilaku Disfungsional Audit. *Jurnal Akuntansi*. Vol. 21 No. 2.
- Kelley, H. H. (1973). The Processes of Causal Attribution. *American Psychologist*, 28(2), 107-128. <https://doi.org/10.1037/h0034225>.
- Laili, C. A. (2021). Pengaruh love of money dan machiavellian terhadap perilaku etis auditor (studi pada kantor akuntan publik di Kota Malang). *Universitas Negeri Malang*.