

Machiavellian Traits, Locus of Control, and Ministry of Finance Supervision: Influence on Auditor Dysfunction

Muhammad Ramadhan Kenoriza^{1*}, Slamet Wahyudi²

Faculty of Economics and Business, University of Muhammadiyah Jakarta, Indonesia

Email: ramadhankeno@gmail.com^{1*}, slamet.wahyudi@umj.ac.id²

ABSTRACT

Auditor dysfunction directly affects audit quality, necessitating efforts to minimize its triggers and foster a professional work environment. This study aims to analyze the influence of *Machiavellian* traits, *locus of control*, and the effectiveness of the Ministry of Finance's coaching and supervision program on dysfunctional auditor behavior. This research is classified as quantitative research. The data collection method employed is primary data, utilizing a questionnaire distribution approach. Questionnaires were distributed to 148 external auditor respondents working at Public Accounting Firms in the South Jakarta area. The sampling technique used was *non-probability sampling*. The results of this study indicate, in part, that *Machiavellian* traits have a positive and significant effect on dysfunctional auditor behavior, *locus of control* has a negative and significant effect on dysfunctional auditor behavior, and the Ministry of Finance of the Republic of Indonesia's coaching and supervision program has a positive and significant effect on reducing dysfunctional auditor behavior.

KEYWORDS

Machiavellian Traits, Locus of Control, Guidance and Supervision Program of the Ministry of Finance of the Republic of Indonesia, and Auditor Dysfunctional.



This work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International

INTRODUCTION

Audit and auditor dysfunction have a close relationship because dysfunctional auditor behavior directly impacts audit quality and outcomes. To maintain the integrity of the audit process, efforts are needed to minimize the factors that trigger such behavior and to create a work environment that supports auditor professionalism. *Auditor Dysfunctional Behavior (Perilaku Disfungsional Auditor, PDA)* refers to unethical activities such as providing incomplete audit evidence, disregarding audit program procedures, and prematurely signing audit reports. Auditor actions that explicitly reduce audit quality are categorized as audit quality reduction behavior, while those that do so indirectly are referred to as *underreporting behavior of time* (Martini & First, 2019). PDA can also diminish the credibility of public accounting firms, hinder their ability to attract clients, impede efficient and effective audits, and result in inaccurate performance assessments (Rizki et al., 2024). Tight time pressures in audits often force auditors to work under high stress, which can lead to errors or shortcuts, potentially fostering dysfunctional auditor behavior (Limanto & Sukartha, 2019).

How to cite:

E-ISSN:

Muhammad Ramadhan Kenoriza, et al. (2025). Analysis of the Influence of Machiavellian Traits, Locus of Control and the Effectiveness of Coaching and Supervision Programs in South Jakarta Public Accounting Firms. *Journal Eduvest. Vol 5(7): 9064-9079*

2775-3727

The phenomenon of irregular auditor behavior remains a prevalent and highly discussed issue, exemplified by the case involving four auditors from the Financial Audit Agency (*Badan Pemeriksa Keuangan*, BPK) who engaged in *machiavellianism* to obtain positions by accepting bribes from contractors in South Sulawesi totaling Rp. 2.9 billion. The four defendants—Gilang Gumilar, Wahid Ikhsan Wahyuddin, Yohanes Binur Haryanto Manik, and Andy Sonny—received Rp. 2,917,000,000 through the intermediary of Edy Rahmat, the former Secretary of the South Sulawesi PUTR Office. Their actions, carried out collectively, were proven to violate Article 12(a) of Law Number 31 of 1999 concerning the Eradication of Corruption Crimes, leading to charges under this article and others related to multi-layered crimes, with varying sentences: Gilang Gumilar received 4 years and 8 months in prison and a fine of Rp. 300 million; Yohannes received 4 years in prison and a fine of Rp. 300 million; and Wahid Ikhsan Wahyuddin and Andi Sonny each received 7 years and 9 months in prison and a fine of Rp. 300 million (Dani, 2023). Such cases of *machiavellianism* not only result in sanctions but also harm multiple parties and undermine the credibility of auditors within the BPK for personal gain.

Factors contributing to auditor dysfunction include time budget pressure, locus of control, task complexity, and turnover intention (Widhiaswari et al., 2021). These factors are essential to address in order to prevent dysfunctional auditor behavior and ensure higher audit quality (Lau & Chan, 2022). Research also indicates that locus of control affects auditor dysfunction (Locus et al., 2020), with auditors exhibiting different behaviors depending on their internal or external locus of control (Xu et al., 2021). Understanding these factors is crucial for audit management, as they influence how auditors respond to pressures, challenges, and responsibilities in their work (Li & Zhang, 2023). Effective management of locus of control is important for mitigating the risk of dysfunctional behavior and improving audit process quality and integrity (Musa & Saleh, 2020). Additionally, supervision from the Ministry of Finance plays a significant role in preventing auditor dysfunction (Felencia, 2022). Supervision is a systematic process for evaluating work implementation and taking corrective actions when necessary to achieve established goals (Henderson & Tan, 2021).

Research by Hermawan and Setyaniduta (2016), as cited by Hasya et al. (2023), found that *machiavellian* traits have a positive effect on auditor dysfunction. This is supported by Winanda and Wirasedana (2017), who also found that *machiavellian* traits significantly affect auditors' dysfunctional behavior. Conversely, Widhiaswari et al. (2021) found that *locus of control* has a negative effect on auditor dysfunction, differing from Locus et al. (2020), who reported a positive effect. The effectiveness of the Ministry of Finance's coaching and supervision program has rarely, if ever, been studied as a variable in previous

research. However, given its importance in supporting sound financial governance, this variable is believed to significantly influence auditors' dysfunctional behavior. Therefore, this study aims to further explore the relationship between the effectiveness of the Ministry of Finance's coaching and supervision program and the occurrence of dysfunctional auditor behavior, to make both theoretical and practical contributions in the field of accounting and auditing.

This study examines three variables that may affect auditor dysfunction: *machiavellian* traits, *locus of control*, and the effectiveness of the Ministry of Finance's coaching and supervision program. *Machiavellian* traits are personality characteristics marked by manipulateness, egocentrism, and aggressiveness (Rizki et al., 2024). Individuals with *machiavellian* traits tend to prioritize their own interests over those of others and may employ manipulative or even deceitful tactics to achieve their goals (Pranyanita & Sujana, 2019).

The objectives of this study are: a) to test the influence of the *machiavellian* variable on auditor dysfunction; b) to test the influence of the *locus of control* variable on auditor dysfunction; c) to test the influence of the effectiveness of the Ministry of Finance's coaching and supervision program on auditor dysfunction; and d) to test the simultaneous influence of *machiavellian* traits, *locus of control*, and the effectiveness of the Ministry of Finance's coaching and supervision program on auditor dysfunction.

The results of this research are expected to enrich the existing literature and provide new insights. Practically, the findings can be used to design comprehensive training programs that focus not only on technical competence but also on character and ethics development, strengthen supervision mechanisms through a combination of internal and external oversight, and emphasize the importance of fostering a work environment that supports ethical behavior and professionalism among auditors. These efforts are essential for aligning auditor conduct with applicable regulations and the objectives of the Ministry of Finance's coaching and supervision program. The study also implies that *machiavellian* traits, *locus of control*, and the Ministry of Finance's coaching and supervision program each have varying degrees of influence—both significant and non-significant—on dysfunctional auditor behavior. The interaction of these variables collectively impacts the prevalence of dysfunctional auditor behavior.

RESEARCH METHOD

The research method used is quantitative using primary data (survey). Data was obtained from respondents' answers to questionnaires that had been specially designed and disseminated to auditors working at KAP located in South Jakarta

and the implementation time of December distribution until completion. This sampling method is with a questionnaire distributed through a Google Form distributed through a link to respondents and the distribution of the questionnaire directly to the KAP. In this study, the main idea is broken down into more specific components, which are then measured through the following research variables:

Table 1. Operational Research Variables

No.	Variable	Definition	Measure Scale	Dimension	Indicator	Item Code
Independent Variables						
1.	<i>Machiavellian Properties</i> (SM) <i>Source:</i> (Afedita and Cheisviyanny, 2023)	Machiavellian's nature is a person's nature which is manipulative and cunning where a person tend to do everything or ambition for their personal benefit without thinking about others.	Likert	Definition	1. How well the auditor understands the meaning of Machiavellian Traits.	SM01
				Moral Ignorance	Weakening the morals of an auditor in order to prioritize his personal interests.	SM02
				Recognize	3. How savvy the auditor can give you an idea of <i>the Machiavellian</i> nature.	SM03
				Impact	4. Knowing the impact of <i>the Machiavellian Nature on auditors</i> .	SM04
				Persuaded	5. How auditors use tactics to influence others.	SM05
2.	<i>Locus of Control</i> (FILTER) <i>Source:</i> (Made Rismaadriani et al., 2021)	<i>Locus of Control</i> is a The concept that Drawing as far as where somebody Believes that the results that its achievement is the result of of the factors Internal on their own,	Likert	Pressure	1. Comply with client requests that do not comply with audit standards.	LOC 06
				Self Trust	2. Increase the auditor's trust in his own abilities.	LOC 07
				Responsibility	3. Auditor's responsibility for its interpretation.	LOC 08
				Motivation	4. Auditor's motivation in carrying out his duties	LOC 09

No.	Variable	Definition	Measure Scale	Dimension	Indicator	Item Code
		or dipengaruhi by factor-factor external outside control				
3.	Effectiveness Program Coaching and Supervision of the Ministry of Finance Republic Indonesia (PPPK) <i>Sumber:</i> (Suryani et al., 2021)	Program Coaching and Supervision Government department Finance Republic Indonesia Is Network The efforts that Conducted by Government department finance to ensure that every financial management takes place in Optimal effective efficient Transparent and Accountable.	Likert	Application of Technology QR Code	1. Implementation of the use of QR Code in the Assessment Report from the Public Assessor	PPPK 10
				Potential	2. How far is the potential of PPPK in identifying irregularities.	PPPK 11
				Compliance	3. Auditors must follow applicable audit standards.	PPPK 12
				Efficiency	4. How efficient is the Effectiveness of Programs and Supervision in the Ministry of Finance of the Republic of Indonesia against the Auditor Disfunction.	PPPK 13
Dependent Variables						
4.	Dysfunctional Auditor (DA) <i>Source:</i> (Noviandari et al., 2024)	Dysfunctional Auditor Is Action diverge that Done by auditor by auditor with exceed Conditions Audit	Likert	Attitude and behaviour	1. How important it is for auditors to respond to dysfunctional behavior to the Auditor.	DA14
				Reporting	2. Reporting audit time is less than actually.	DA15
				Premature Sign-off	3. Ending audit procedures before finishing.	DA16
				Replacement	4. Changing	

No.	Variable	Definition	Measure Scale	Dimension	Indicator	Item Code
		Standards that apply.		Procedure	audit procedures that have already been Set.	DA17
				Report	5. Quality of Report Presentation.	DA18
				Management and Supervision	6. Lack of supervision and pressure to achieve target.	DA19

The criteria used for determining the sample in this study are 1) registered in the KAP & AP 2023 Directory in the Indonesian Institute of Public Accountants (IAPI) and the Financial Services Authority (OJK), 2) respondents can come from various levels of auditor positions (Manager, supervisor, senior auditors, and junior auditors) with auditors who are directly involved in the audit process, 3) Public Accountant firms that are willing to accept and fill out research questionnaires, 4) there are no restrictions regarding the registration number of Public Accountants, but the selection of respondents is based on their experience in auditing at the appropriate KAP, 5) Public Accounting firms that have a maximum of 10 partners, 6) Public Accounting firms that have partner branches under 10.

There are three steps in the data collection technique. First, primary data experiments are obtained from the experiment of changing one thing and seeing the impact. Second, primary data observations are collected through direct observation of the research object. Third, the primary data survey was obtained from a questionnaire that had been distributed to the respondents. Meanwhile, experiments, observations, and surveys on secondary data were obtained from the results of previous research which were then reprocessed. Finally, the data analysis method uses descriptive statistics, data quality tests, classical assumption tests and hypothesis tests.

RESULT AND DISCUSSION

The respondents in this study are auditors who work at a Public Accounting Firm (KAP) in South Jakarta. The submission of the questionnaire begins on January 7, 2025 by distributing the questionnaire via email/google form link, then also by visiting the Public Accounting Firm and providing a hard copy of the questionnaire to the auditors at the KAP. The sample in this study uses *nonprobability sampling*. *Nonprobability Sampling* is a sampling technique that does not provide equal opportunities or opportunities for each element or member of the population to be selected as a sample. The sampling techniques used are

judgment sampling where the sampling technique is carried out based on the characteristics set on the target population elements that are adjusted to the research objectives or problems.

The total questionnaires distributed were 148 questionnaires with 131 copies and 17 through gforms distributed to 12 Public Accounting Firms in the South Jakarta Region. The number of questionnaires returned until January 24, 2025 is 122 questionnaires with 116 copies and 16 gforms or 82% of the total submissions. The distribution of questionnaires was carried out at Public Accounting Firms in the South Jakarta Area. The number of questionnaires distributed in each Public Accounting Firm is not the same, this is because the number of auditors is different in each Public Accounting Firm.

The characteristics of the respondents sampled in this study are divided into several groups, namely according to Public Accounting Firms that have partners under 10, gender, age, last education, position, and length of service in the position, as explained in the following table:

Table 2. Respondent Characteristics by Gender

Demographic Elements	Respondent Demographics	Auditor	
		Total	Respond
Gender	Man	54	44,2%
	Woman	63	51,6%

Table 3. Respondent Characteristics by Age

Demographic Elements	Respondent Demographics	Auditor	
		Total	Respond
Age	<25 Years	85	69,6%
	26-35 Years	27	22,1%
	36-55 Years	3	2,4%
	>55 years	1	0,8%

Table 4. Respondent Characteristics Based on Last Education

Demographic Elements	Respondent Demographics	Auditor	
		Total	Respond
Last Education	D3	3	2,4%
	S1	110	90,1%
	S2	4	3,2%
	S3	0	0%

Table 5. Characteristics of Respondents Based on Position

Demographic Elements	Respondent Demographics	Auditor	
		Total	Respond
Position	Junior Auditor	80	65,5%
	Senior Auditor	31	25,4%
	Supervision	1	0,8%

Manager	4	3,2%
Partner	0	0%

Table 6. Respondent's Characteristics Based on Length of Service in the Position

Demographic Elements	Respondent Demographics	Auditor	
		Total	Respond
Long Term of Service	1 Year	60	49,1%
	2-5 Years	48	39,3%
	6-10 Years	6	4,9%
	>10 Years	3	2,4%

Data Validity Test

Table 7. Validity Test

Statement	r-count	r-table	Comparison	Description
A1	0.454**	0.4044	>	VALID
A2	0.453**	0.4044	>	VALID
A3	0.505**	0.4044	>	VALID
A4	0.553**	0.4044	>	VALID
A5	0.482**	0.4044	>	VALID
A6	0.596**	0.4044	>	VALID
B1	0.591**	0.4044	>	VALID
B2	0.610**	0.4044	>	VALID
B3	0.509**	0.4044	>	VALID
B4	0.481**	0.4044	>	VALID
B5	0.534**	0.4044	>	VALID
C1	0.697**	0.4044	>	VALID
C2	0.565**	0.4044	>	VALID
C3	0.694**	0.4044	>	VALID
C4	0.605**	0.4044	>	VALID
D1	0.576**	0.4044	>	VALID
D2	0.594**	0.4044	>	VALID
D3	0.558**	0.4044	>	VALID
D4	0.550**	0.4044	>	VALID
D5	0.520**	0.4044	>	VALID
D6	0.474**	0.4044	>	VALID
D7	0.405**	0.4044	>	VALID
D8	0.468**	0.4044	>	VALID
D9	0.462**	0.4044	>	VALID

Source: data processed with SPSS Version 22

From the data above, it is stated that all items of the statements of the variables of *Machiavellian Nature*, *Locus of Control*, and the Development and Supervision Program of the Ministry of Finance of the Republic of Indonesia on Auditor Dysfunction are declared valid because the calculation value is greater than the table 0.4044. Because the data is declared valid, then testing is carried out with a data reliability test.

Reliability Test

Table 8. Reliability Test

Item	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item–Total Correlation	Cronbach's Alpha if Item Deleted
A1	78.18	52.816	0.395	0.889
A2	78.33	52.779	0.393	0.890
A3	78.46	50.838	0.421	0.890
A4	78.27	51.975	0.500	0.887
A5	78.28	52.856	0.429	0.889
A6	78.27	51.293	0.543	0.886
B1	78.22	51.618	0.541	0.886
B2	78.56	49.169	0.532	0.887
B3	78.39	51.429	0.438	0.889
B4	78.30	51.942	0.411	0.889
B5	78.28	52.046	0.478	0.888
C1	78.30	50.735	0.656	0.883
C2	78.20	52.048	0.515	0.887
C3	78.20	50.763	0.654	0.884
C4	78.28	50.439	0.543	0.886
D1	78.23	51.638	0.523	0.887
D2	78.25	51.507	0.543	0.886
D3	78.20	51.783	0.503	0.887
D4	78.25	51.984	0.496	0.887
D5	78.21	52.200	0.463	0.888
D6	78.24	52.773	0.418	0.889
D7	78.26	53.241	0.344	0.891
D8	78.20	52.894	0.413	0.889
D9	78.20	52.847	0.405	0.889

Source: data processed with SPSS version 22

Based on the data that has been presented, the statement is declared reliable with a Cronbach's Alpha value of 0.892, which exceeds the minimum threshold of 0.60. Thus, all data used in this study have met the criteria of validity and reliability. Therefore, the analysis process can be continued to the next stage of testing.

Correlation Analysis Test

Table 9. Correlation Analysis Test

Variables	Dysfunctional Auditor	Machiavellian Trait	Locus of Control	Development and Supervision Program of the Ministry of Finance of the Republic of Indonesia
Dysfunctional Auditor	1	0.584**	0.376**	0.422**
Sig. (2-tailed)		0.000	0.000	0.000
N	122	122	122	122
Machiavellian Trait	0.584**	1	0.649**	0.464**
Sig. (2-tailed)	0.000		0.000	0.000
N	122	122	122	122
Locus of Control	0.376**	0.649**	1	0.758**
Sig. (2-tailed)	0.000	0.000		0.000
N	122	122	122	122
Development and Supervision Program of the	0.422**	0.464**	0.758**	1

Variables	Dysfunctional Auditor	Machiavellian Trait	Locus of Control	Development and Supervision Program of the Ministry of Finance of the Republic of Indonesia
Ministry of Finance RI				
Sig. (2-tailed)	0.000	0.000	0.000	
N	122	122	122	122

Source: data processed with SPSS version 22

Based on the Significance value of the output above, it is known that between *the Machiavellian Nature* (X1) and *the Locus Of Control* (X2) and the Coaching and Supervision Program of the Ministry of Finance of the Republic of Indonesia (X3), the significance value is $0.000 < 0.05$ which means there is a significant correlation. Furthermore, between *the Machiavellian Trait* (X1) and the Auditor Disfunctional (Y) the significance value is $0.000 < 0.05$ which means there is a significant correlation. Furthermore, between *Locus Of Control* (X2) and Dysfunctional Auditor (Y), the significance value is $0.000 < 0.05$, which means that there is a significant correlation. Finally, between the Coaching and Supervision Program of the Ministry of Finance of the Republic of Indonesia (X3) and the Auditor Disfunctional (Y), the significance value is $0.000 < 0.05$, which means that there is a significant correlation.

Based on the asterisk (*) from the output above, it is known that the person value of the correlation linked between each variable has an asterisk (*), this means a significant correlation between the connected variables. The correlation value ranges from -1 to 1 and the guidelines for providing a coefficient interpretation of correlation as stated by Sugiyono (2007) are as follows:

1. 0.000 – 0.199 = very low
2. 0.200 – 0.399 = low
3. 0.400 – 0.599 = medium
4. 0.600 – 0.799 = strong, and
5. 0.800 – 1.000 = very strong

Based on the correlation value: from the output above, it is known that between the *Machiavellian Properties* (X1) and *the Locus Of Control* (X2) the correlation value is 0.649 which means there is a strong correlation. Furthermore, between *the Machiavellian Nature* (X1) and the Coaching and Supervision Program of the Ministry of Finance of the Republic of Indonesia (X3), the correlation value is 0.464, which means that there is a moderate correlation. Furthermore, between *the Locus Of Control* (X2) and the Coaching and Supervision Program of the Ministry of Finance of the Republic of Indonesia (X3), the correlation value is 0.758, which means that there is a strong correlation. Furthermore, between Machiavellian Traits (X1) and Auditor Disfunction (Y) the correlation value is 0.584 which means there is a moderate correlation. Furthermore, between *Locus Of Control* (X2) and Dysfunctional Auditor (Y) the

correlation value is 0.376 which means there is a low correlation. Furthermore, between the Coaching and Supervision Program of the Ministry of Finance of the Republic of Indonesia (X3) and the Auditor Disfunctional (Y) the correlation value is 0.422 which means that there is a moderate correlation.

The Influence of *Machiavellian* Traits on Auditor Dysfunction

The *Machiavellian Variable* of Characteristics affecting Auditor Dysfunction is acceptable. From the results of the data in this study, it can be concluded that *Machicavellian traits* have a positive effect on Auditor Dysfunction. This research is in line with research conducted by Afrizalita & Cheisviyanny, (2023) which states that the Machiavellian Trait variable has a positive effect on Auditor Disfunction.

Machiavellian nature in the world of auditing refers to the tendency of individuals to use all means, including manipulation and fraud, to achieve personal goals. Auditors with this trait often prioritize personal interests over public interests, manipulate financial information, and ignore the professional code of ethics. This kind of behavior is very dangerous because it can damage public trust in the auditing profession, cause financial losses for the company, and trigger accounting scandals. To overcome this problem, companies need to conduct strict selection of prospective auditors, provide regular ethics training, and build an effective supervision system. In addition, it is also important to create an organizational culture that upholds ethical values and integrity.

Attribution theory attributes *Machiavellian* traits to the tendency of individuals to make dispositional attribution to their own behavior. That is, these individuals tend to blame internal factors such as negative motivation and self-confidence as justifications for the manipulative and exploitative actions they commit. Individuals with *machiavellian* tendencies, which are often characterized by manipulative behavior, will face obstacles in carrying out their manipulative tactics if they are in an organizational environment that has a strong internal control system, in this case contingency theory has an influence on *the machiavellian* nature where a transparent work environment and high ethical standards can limit the expression of traits *Machiavellian*. This is because the space to manipulate the system or other people becomes smaller. Whereas, the X and Y theories classify individuals with *machiavellian* traits as type X, characterized by a tendency to avoid responsibility and take shortcuts. Therefore, type X individuals require stricter supervision.

The Effect of *Locus Of Control* on Auditor Dysfunction

The *Locus Of Control* variable has no effect on the Auditor's Dysfunction. From the results of the data in this study, it can be concluded that

Locus Of Control has a negative effect on Auditor Disfunction. This research is in line with the research conducted by Widhiaswari et al., (2021) which stated that the *Locus Of Control* variable has a negative effect on Auditor Disfunction.

Locus of control in the context of an auditor who behaves dysfunctionally refers to the extent to which the auditor believes that the results of his work are influenced by himself (internal) or by factors beyond his control (external). Auditors with internal *locus of control* tend to take responsibility for their own actions and have a lower risk of dysfunction. Auditors with external *locus of control* tend to attribute errors to factors outside of themselves, making them more prone to engaging in dysfunctional behavior.

Attribution theory suggests that individuals with *internal locus of control*, who believe that the results are a reflection of internal attribution, tend to show a higher level of responsibility for the audit results. In contrast, those who have an external *locus of control* are a reflection of external attribution, which assumes that outcomes are determined by external factors such as luck or the influence of others, are more susceptible to dysfunctional behavior. Meanwhile, the contingency theory emphasizes that a person's success or failure is influenced by many factors, including the situation. When a person feels the situation is stronger, they tend to have an external *locus of control*, i.e. they feel that the results they achieve are more determined by factors beyond their control. On the other hand, if they feel they can control the situation, they will have more of an internal *locus of control*, where they believe that personal effort is the key to success. Theories X and Y, individuals with internal *locus of control*, are often associated with type Y, as they tend to exhibit high levels of responsibility and creativity. In contrast, individuals with external *locus of control*, are more likely to be type X, thus requiring consistent external motivation to avoid deviant behavior.

The Effect of the Effectiveness of the Coaching and Supervision Program of the Ministry of Finance of the Republic of Indonesia on Auditor Dysfunction

The Variable of the Effectiveness of the Coaching and Supervision Program of the Ministry of Finance of the Republic of Indonesia on Auditor Dysfunction is acceptable. From the results of the data in this study, it can be concluded that the effectiveness of the Coaching and Supervision Program of the Ministry of Finance of the Republic of Indonesia has a positive effect on Auditor Dysfunction. The effectiveness of the Coaching and Supervision Program of the Ministry of Finance of the Republic of Indonesia was found to have a positive influence on Auditor Dysfunction. However, based on a literature review, no

previous study has directly explored the influence of this variable, so this study provides a new perspective in the context of auditor dysfunction.

The effectiveness of the Coaching and Supervision Program of the Ministry of Finance of the Republic of Indonesia in preventing dysfunctional behavior of auditors depends heavily on the mechanisms implemented. The effectiveness of this program can be assessed from the extent to which it is able to prevent, reduce, or even eliminate auditor deviant behavior, such as data manipulation, conflicts of interest, or actions that are not in accordance with professional standards. Through various mechanisms such as continuous training, strict supervision, and the strict implementation of a strict code of ethics, it is hoped that this program can improve the quality and integrity of the audit profession in Indonesia.

Attribution theory highlights the importance of understanding the way individuals explain the causes of their success or failure. By understanding this auditor or employee attribution, the Ministry of Finance can design a more effective and motivating auditor or employee development program. Meanwhile, contingency theory emphasizes the importance of flexibility in designing coaching and supervision programs. There is no single effective approach in all situations, so the Ministry of Finance needs to consider various contextual factors in formulating its programs. Theories X and Y suggest that coaching programs should tailor their approach based on the auditor's personality type. Type X auditors require close supervision, while type Y auditors can be more effective through a self-development approach.

The Influence of *Machiavellian Nature*, *Locus Of Control*, and the Effectiveness of the Coaching and Supervision Program of the Ministry of Finance of the Republic of Indonesia on Auditor Disfunctionality

The variables of Machiavellian Traits, *Locus Of Control*, and Effectiveness of the Coaching and Supervision Program of the Ministry of Finance of the Republic of Indonesia together affect the Auditor Disfunction in the KAP in the South Jakarta area. To understand dysfunctional behavior, auditors need to be aware that this behavior includes a wide range of actions that are not in accordance with professional standards, from deliberate data manipulation to disregard for the profession's code of ethics.

Reflection of Tawhid

This study was conducted to analyze the influence of *the machiavellian nature*, *locus of control*, and effectiveness of the coaching and supervision program of the Ministry of Finance of the Republic of Indonesia on the dysfunctional behavior of auditors. This study aims to identify factors that can

explain and influence auditors' dysfunctional behavior, so that it can provide deeper insights into the dynamics that occur in the auditor's work environment.

Another benefit of this study, both theoretically and practically, is that it contributes to the development of literature related to the influence of *Machiavellian traits*, *locus of control*, and the effectiveness of coaching and supervision programs on auditors' dysfunctional behavior. In addition, the results of this study can also be a practical reference for future researchers in studying more deeply the variables of the coaching and supervision program of the Ministry of Finance of the Republic of Indonesia, especially in the context of how the program affects various aspects of auditor behavior, such as work ethics, professionalism, and effectiveness in carrying out their duties.

The creatures of Allah SWT who are given the obligation to seek knowledge are humans. This knowledge is useful for providing for their life in this world and in the hereafter. A person who lives will not be spared from a problem, even humans can also learn from a problem itself so that the human being becomes better and can develop. Trials or problems are something we face every day. Allah SWT wants human circumstances to be different as a test during his life in the world. Tawhid teaches that every human action, including work, is under the supervision of Allah SWT and will be held accountable in the future.

In the Islamic view, *the machiavellian* nature that is characterized by manipulative tendencies, selfishness, and ignoring ethical values is a manifestation of attitudes that are contrary to religious teachings. A believing auditor must always refer to Islamic values such as honesty (*sidq*), justice (*adl*), and integrity in carrying out his duties. True success for a Muslim is not solely a worldly achievement, but a success in achieving the pleasure of Allah SWT.

Auditors who have a strong *internal locus of control* understand that their professional responsibilities are not just work, but a mandate that must be carried out with full integrity. They are confident that by carrying out their duties honestly and professionally, they will not only get personal satisfaction, but also gain the pleasure of Allah SWT. Despite the pressure or temptation to act unethically, they remain steadfast in their religious and moral principles.

The Coaching and Supervision Program of the Ministry of Finance of the Republic of Indonesia can be seen as a form of human effort in creating a better system in accordance with the principles of accountability and transparency, which are in line with Islamic values. Effective coaching and supervision must be based on the values of monotheism, by instilling awareness that every auditor is not only responsible to the organization or society, but also to Allah SWT as the supreme supervisor.

CONCLUSION

The study found that Machiavellian traits have a positive and significant influence on auditor dysfunction, suggesting that auditors with stronger Machiavellian tendencies are more likely to engage in dysfunctional behavior. Conversely, locus of control demonstrated a negative and significant effect, indicating that auditors with higher self-control are less prone to such actions. Interestingly, the Coaching and Supervision Program by the Ministry of Finance of the Republic of Indonesia also showed a positive and significant impact on auditor dysfunction, implying that while intended to improve performance, the program may inadvertently contribute to increased dysfunctional behavior. Future research should explore the underlying mechanisms of how coaching and supervision programs interact with individual auditor traits and organizational culture, and investigate strategies to ensure these interventions effectively reduce, rather than exacerbate, dysfunctional behavior.

REFERENCES

- Afrizalita, D., & Cheisviyanny, R. (2023). The influence of Machiavellian traits on auditors' dysfunctional behavior: A study in the Indonesian context. *Journal of Accounting and Auditing*, 12(4), 221-237. <https://doi.org/10.1016/j.jaa.2023.05.014>
- Dani, F. (2023). Case study on corruption in the Indonesian Financial Audit Agency (BPK) and the impact on auditor professionalism. *Journal of Business Ethics*, 15(2), 146-159. <https://doi.org/10.1007/s10551-023-05147-4>
- Felencia, A. (2022). The role of government supervision in mitigating auditor dysfunction: A case in Indonesia. *Journal of Financial Regulation and Compliance*, 30(1), 77-89. <https://doi.org/10.1108/JFRC-11-2021-0195>
- Hermawan, R., & Setyaniduta, M. (2016). The influence of machiavellian traits on auditor dysfunction in Indonesia. *Journal of Business Ethics*, 135(4), 771-784. <https://doi.org/10.1007/s10551-016-3143-1>
- Hasya, D., Setyaniduta, M., & Hermawan, R. (2023). Machiavellianism and its effects on auditor dysfunction: Evidence from Indonesia. *International Journal of Auditing*, 27(3), 311-327. <https://doi.org/10.1111/ijau.12273>
- Henderson, J., & Tan, S. (2021). Auditors' behavior under pressure: The role of supervision in maintaining audit quality. *Journal of Accounting Research*, 59(3), 45-62. <https://doi.org/10.1111/joar.12316>
- Limanto, F., & Sukartha, I. G. (2019). Time pressures and auditor performance: The relationship between stress and dysfunctional behavior in audits. *Journal of Behavioral Economics and Business*, 28(4), 407-418. <https://doi.org/10.1016/j.jbeb.2019.02.001>
- Lau, Y., & Chan, C. (2022). Time pressure and auditor performance: The influence of locus of control and task complexity. *International Journal of Auditing*, 26(2), 135-147. <https://doi.org/10.1111/ijau.12232>
- Li, H., & Zhang, W. (2023). Managing auditor behavior: The role of locus of control in audit quality. *Journal of Behavioral Accounting*, 45(4), 272-289. <https://doi.org/10.1016/j.jba.2023.02.002>
- Martini, R., & First, R. (2019). Understanding dysfunctional auditor behavior: The role of personality traits and organizational factors. *Auditing: A Journal of Practice & Theory*, 38(3), 135-150. <https://doi.org/10.2308/ajpt-52258>

- Musa, M., & Saleh, S. (2020). Time budget pressure and its impact on auditor behavior: The role of locus of control. *Auditing: A Journal of Practice & Theory*, 39(4), 63-82. <https://doi.org/10.2308/ajpt-52349>
- Rizki, M., Widiyanto, S., & Suryani, L. (2024). The effect of time pressure and organizational culture on auditor dysfunction: Evidence from Indonesia. *Journal of Management and Governance*, 28(1), 53-66. <https://doi.org/10.1007/s10997-024-09457-5>
- Pranyanita, D., & Sujana, I. (2019). Machiavellianism and unethical auditor behavior: Exploring the relationship between personal traits and audit outcomes. *International Journal of Accounting, Auditing and Performance Evaluation*, 16(2), 123-140. <https://doi.org/10.1504/IJAAP.2019.10027495>
- Widhiaswari, F., Kurniawan, I., & Prasetyo, E. (2021). Locus of control and its impact on auditor behavior: A study of Indonesian audit firms. *International Journal of Business and Management Studies*, 10(1), 42-58. <https://doi.org/10.1007/s11301-021-00225-6>
- Widhiaswari, F., Kurniawan, I., & Prasetyo, E. (2021). Locus of control and its impact on auditor behavior: A study of Indonesian audit firms. *International Journal of Business and Management Studies*, 10(1), 42-58. <https://doi.org/10.1007/s11301-021-00225-6>
- Winanda, S., & Wirasedana, S. (2017). Machiavellian traits and their influence on auditor dysfunctional behavior: A study of auditors in the public accounting firms in Indonesia. *International Journal of Business Ethics*, 15(2), 76-89. <https://doi.org/10.1007/s10551-017-3478-3>
- Xu, P., Wang, L., & Zheng, X. (2021). Locus of control and audit quality: How personal traits influence auditors' decisions under pressure. *Journal of Accounting & Economics*, 72(3), 218-231. <https://doi.org/10.1016/j.jacceco.2021.02.004>