

Determinants of Dysfunctional Behavior Among Public Sector Supervisory Officials: A Multidimensional Analysis of Internal and External Factors

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KEYWORDS: Dysfunctional behavior, functional supervisory official, work motivation, organizational culture, government policy, public sector oversight.

ABSTRACT

This study aims to analyze the multidimensional effects of internal and external factors on dysfunctional behavior among functional supervisory officials at the Bondowoso Regency Inspectorate. The study employed a quantitative approach with an explanatory research design. Data were collected through questionnaires administered to 31 functional officials consisting of auditors and PPUPD officers and analyzed using multiple linear regression with SPSS. The findings reveal that work motivation, competence, professional ethics, work environment, organizational culture, and government policy significantly affect dysfunctional behavior among functional supervisory officials. Organizational culture emerged as the most dominant influencing factor. These findings indicate that dysfunctional behavior in public sector oversight is simultaneously shaped by both personal and organizational factors. Practically, the results recommend that regional inspectorates strengthen integrity-based organizational culture, improve auditor competence, and enforce supervisory policies consistently. Theoretically, this study extends the application of the Theory of Planned Behavior and Organizational Behavior Theory within the context of dysfunctional behavior among public sector supervisory officials. The novelty of this study lies in the development of a multidimensional model integrating internal and external factors to explain dysfunctional behavior among local government functional officials.

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Publication Date: 13 May-2026

DOI: [10.55677/GJEFR/02-2026-Vol03E5](https://doi.org/10.55677/GJEFR/02-2026-Vol03E5)

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Cite the Article: Susanto, I., Handayani, Y.I., Astuti, D.D. (2026). Determinants of Dysfunctional Behavior Among Public Sector Supervisory Officials: A Multidimensional Analysis of Internal and External Factors. *Global Journal of Economic and Finance Research*, 3(5), 250–260. <https://doi.org/10.55677/GJEFR/02-2026-Vol03E5>

1. INTRODUCTION

Public sector accountability has become an increasingly critical global issue amid rising demands for transparency, integrity, and effective oversight in public governance. Various international reports indicate that weak internal government supervision significantly contributes to fraud, corruption, and bureaucratic inefficiency across both developing and developed countries. According to (Transparency International, 2025), corruption in the public sector remains a major challenge to global governance, particularly when internal audit functions fail to operate effectively. In this context, dysfunctional behavior among auditors constitutes a serious threat to audit quality and oversight effectiveness, as it may manifest in premature sign-off, audit procedure reduction, report manipulation, or acceptance of gratuities. This phenomenon demonstrates that the effectiveness of internal supervision depends not only on systems and regulations but also on the behavior of the individuals performing supervisory functions. Therefore, investigating dysfunctional behavior among functional supervisory officials is highly urgent, as failure to identify its determinants may undermine the realization of good governance and clean government.

Theoretically, dysfunctional behavior among supervisory officials can be explained through the integration of the Theory of Planned Behavior (Ajzen, 1991) which posits that individual behavior is influenced by attitudes, subjective norms, and perceived behavioral control, and Organizational Behavior Theory (Robbins & Judge, 2024), which argues that workplace behavior results

from the interaction between individual characteristics and organizational environments. In the context of government auditors, internal factors such as work motivation, competence, and professional ethics shape the individual's propensity to behave professionally or deviate from established standards. Meanwhile, external factors such as work environment, organizational culture, and government policy create structural pressures or supports that may either exacerbate or suppress dysfunctional behavior.. (Robbins et al., 2016) assert that dysfunctional organizational behavior often emerges when environmental pressures and organizational systems are misaligned with individual capacities and values. Thus, understanding dysfunctional behavior among auditors requires a multidimensional approach that simultaneously examines both internal and external determinants.

The selection of the Inspectorate of Bondowoso Regency as the research object is based on its strategic role as a Government Internal Supervisory Apparatus (APIP) responsible for ensuring accountability in regional governance in accordance with Government Regulation No. 12 of 2017. Auditors and Regional Government Affairs Supervisory Officials (PPUPD) within the Inspectorate play a central role in detecting irregularities, ensuring regulatory compliance, and promoting clean governance at the local government level. However, similar to many regional inspectorates in Indonesia, the institution faces challenges related to limited resources, bureaucratic pressures, conflicts of interest, and the potential for dysfunctional supervisory behavior. These conditions make the Inspectorate of Bondowoso Regency a relevant empirical setting for examining dysfunctional behavior among supervisory officials within the context of local public-sector bureaucracy.

Although prior studies have extensively examined dysfunctional auditor behavior, several important research gaps remain. First, most previous studies have investigated determinants in isolation, focusing only on specific variables such as professional ethics (A. P. G. Maharani et al., 2022), organizational culture (Rantauwati et al., 2022; Wahyuni et al., 2021), or work environment (Jelatu & Kasmia, 2024; Mulyana & Maulana, 2023), thereby lacking a comprehensive multidimensional explanation of dysfunctional behavior. Second, prior findings remain inconsistent; for example, competence has been found to reduce dysfunctional behavior in some studies (Heriyanto & Handayani, 2022), yet its effect may diminish under high-pressure work environments. Third, empirical studies integrating internal and external factors into a single analytical framework remain limited, particularly in the context of public-sector internal supervisory institutions. Fourth, government policy as a determinant of dysfunctional behavior has rarely been empirically examined, despite its dominant role in shaping bureaucratic behavior within public organizations. Based on these gaps, this study offers several contributions. Empirically, it develops a multidimensional model integrating work motivation, competence, professional ethics, work environment, organizational culture, and government policy to explain dysfunctional behavior among functional supervisory officials. Practically, the findings are expected to provide evidence-based recommendations for the Bondowoso Regency Inspectorate in formulating strategies to strengthen integrity, improve supervisory quality, and mitigate dysfunctional behavior. Theoretically, this study extends Organizational Behavior Theory and the Theory of Planned Behavior by testing a multidimensional behavioral model in the context of public-sector internal supervision. The novelty of this study lies in the simultaneous integration of internal and external determinants within one analytical model, the examination of government policy as a behavioral determinant, and the focus on local government internal supervisory institutions, which remain underexplored in the literature. Accordingly, the objective of this study is to comprehensively analyze the multidimensional internal and external factors influencing dysfunctional behavior among functional supervisory officials at the Inspectorate of Bondowoso Regency in order to develop an empirical model explaining the primary determinants of dysfunctional supervisory behavior in local government internal oversight.

II. LITERATURE REVIEW

Theory of Planned Behavior (TPB)

Theory of Planned Behavior (TPB) (Ajzen, 1991), explains that individual behavior is determined by behavioral intention, which is influenced by three main components: attitude toward behavior, subjective norms, and perceived behavioral control. Attitude refers to the individual's evaluation of whether a behavior is favorable or unfavorable; subjective norms refer to perceived social pressure from significant others; and perceived behavioral control reflects the perceived ease or difficulty of performing the behavior (Ajzen, 1991).

In the context of dysfunctional behavior among functional supervisory officials, TPB suggests that auditors are more likely to engage in dysfunctional conduct when they perceive such behavior as acceptable, believe organizational actors tolerate it, and feel capable of performing it without consequence. Conversely, high professional ethics, strong motivation, and strict regulatory control reduce behavioral intention toward dysfunctional acts. TPB provides the theoretical basis for explaining how internal factors (motivation, competence, professional ethics) and external factors (organizational culture, work environment, government policy) shape behavioral intention and ultimately influence dysfunctional behavior among supervisory officials.

Organizational Behavior Theory

Organizational Behavior Theory explains that employee behavior is a function of the dynamic interaction between individual characteristics and organizational environment (Robbins & Judge, 2024). Individual attributes such as competence, motivation, and ethics interact with contextual factors such as leadership, organizational culture, work systems, and work environment to produce behavioral outcomes.

According to this theory, dysfunctional workplace behavior arises when organizational pressures, norms, and systems conflict with employee capacity, values, or ethical standards. This theory supports the multidimensional framework of the present study by explaining that dysfunctional behavior among auditors is not solely driven by personal deficiencies, but also by organizational and environmental conditions surrounding them.

Dysfunctional Behavior

Dysfunctional behavior refers to any action that deviates from professional standards, ethical norms, or organizational procedures and potentially reduces the quality of audit or supervisory outcomes (Donnelly et al., 2003). In the audit context, dysfunctional behavior includes premature sign-off, reduction of audit procedures, report manipulation, negligence, and acceptance of gratuities. According to (Istianah et al., 2024), dysfunctional auditor behavior reflects deviant conduct that undermines audit effectiveness and organizational accountability.

Work Motivation

Work motivation is the internal and external drive that stimulates individuals to act and persist in achieving organizational goals (Aftariansyah & Ratnawali, 2023; Khabibulloh et al., 2023). Motivation influences the intensity, direction, and persistence of work-related effort. In supervisory functions, motivated auditors tend to demonstrate greater commitment, diligence, and resistance to dysfunctional conduct (Haris et al., 2023).

Competence

Competence is the combination of knowledge, skills, abilities, and experience required to perform tasks effectively (Indrajaya, 2023; Kolzow et al., 2021; G. Maharani & Susanto, 2021). In internal supervision, competence determines the auditor's capacity to conduct examinations accurately, objectively, and professionally. Highly competent supervisory officials are less likely to engage in dysfunctional behavior because they possess stronger technical mastery and professional confidence.

Professional Ethics

Professional ethics refers to moral principles and standards guiding professional conduct in performing duties responsibly, honestly, and objectively (A. P. G. Maharani et al., 2022). Ethics functions as a normative control mechanism that directs auditors to maintain integrity and independence. Weak ethical commitment increases vulnerability to misconduct, manipulation, and conflicts of interest.

Work Environment

Work environment encompasses physical, social, and psychological conditions surrounding employees in the workplace (Fryson, 2024; Hastitama, 2023). A supportive work environment promotes job satisfaction, productivity, and ethical conduct, whereas a stressful or hostile environment may trigger dysfunctional responses.

Organizational Culture

Organizational culture is a shared system of values, beliefs, and norms that shapes member behavior within an organization (Bela et al., 2022; Dewi et al., 2023). A strong ethical culture fosters accountability and discourages misconduct. In public oversight institutions, organizational culture influences whether dysfunctional practices are normalized or rejected.

Government Policy

Government policy refers to formal rules, regulations, and official decisions established to direct and control public organizational behavior (Keefer & Vlaicu, 2024; Rius-Ulldemolins & Díaz-Solano, 2023). In internal government supervision, policies provide standards, sanctions, and mechanisms for ensuring professional conduct. Strong and consistently enforced policy frameworks reduce opportunities for dysfunctional behavior.

Hypothesis Development

The Effect of Work Motivation on Dysfunctional Behavior of Functional Supervisory Officials

Work motivation refers to the internal and external drive that influences the intensity, direction, and persistence of individuals in performing their duties (Aftariansyah & Ratnawali, 2023; Khabibulloh et al., 2023). From the perspective of the Theory of Planned Behavior (TPB), high work motivation fosters positive attitudes toward task performance and reduces the intention to engage in deviant behavior. Meanwhile, Organizational Behavior Theory explains that highly motivated employees tend to demonstrate stronger organizational commitment and professional responsibility, thereby resisting dysfunctional conduct. In the context of functional supervisory officials, strong work motivation encourages auditors and PPUPD officers to perform their duties optimally, maintain integrity, and avoid deviations from audit procedures. Empirical findings (Prayuda & Herminingsih, 2024; Yuriani et al., 2023) indicate that work motivation is negatively associated with deviant workplace behavior in professional organizations. Therefore, the following hypothesis is proposed:

H1: Work motivation has a negative and significant effect on dysfunctional behavior among functional supervisory officials at the Bondowoso Regency Inspectorate.

The Effect of Competence on Dysfunctional Behavior of Functional Supervisory Officials

Competence reflects an individual's knowledge, skills, experience, and analytical capability in carrying out professional duties (Indrajaya, 2023; G. Maharani & Susanto, 2021). Based on TPB, individuals with higher competence tend to possess greater perceived behavioral control, enabling them to complete tasks confidently without resorting to deviant practices. From the perspective of Organizational Behavior Theory, competence is an individual characteristic that influences work behavior and professional decision-making quality. Competent auditors are better able to understand audit standards, evaluate evidence, and prepare objective reports, thereby reducing the likelihood of dysfunctional behavior. (Hisbullah & Harjosukirno, 2024; Wahyudi et al., 2021) found that increased auditor competence enhances professionalism and suppresses dysfunctional audit practices. Accordingly, the following hypothesis is proposed:

H2: Competence has a negative and significant effect on dysfunctional behavior among functional supervisory officials at the Bondowoso Regency Inspectorate.

The Effect of Professional Ethics on Dysfunctional Behavior of Functional Supervisory Officials

Professional ethics refers to a set of moral principles guiding auditors to act honestly, objectively, and responsibly in carrying out their duties (A. P. G. Maharani et al., 2022). Within the TPB framework, professional ethics influences individual attitudes toward behavior such that auditors with strong ethical values perceive dysfunctional behavior as unacceptable. Organizational Behavior Theory also emphasizes that personal moral values are critical determinants of ethical conduct in organizations. Auditors with high integrity are more likely to maintain independence and reject manipulation or audit deviations. (Hassan, 2019; Sari, 2022) demonstrated that professional ethics significantly reduces dysfunctional auditor behavior. Therefore, the following hypothesis is proposed:

H3: Professional ethics has a negative and significant effect on dysfunctional behavior among functional supervisory officials at the Bondowoso Regency Inspectorate.

The Effect of Work Environment on Dysfunctional Behavior of Functional Supervisory Officials

Work environment encompasses the physical, social, and psychological conditions in which employees perform their duties (Jindal & Mittal, 2022). According to Organizational Behavior Theory, a supportive work environment promotes positive work behavior through social support, role clarity, and workplace comfort. From the TPB perspective, a favorable work environment also creates subjective norms that support professional conduct. Conversely, a stressful, conflict-ridden, or unsupportive work environment may trigger frustration, stress, and dysfunctional behavior. (Bela et al., 2022; Dewi et al., 2023) found that a conducive work environment significantly reduces the risk of dysfunctional auditor behavior. Therefore, the following hypothesis is proposed:

H4: Work environment has a negative and significant effect on dysfunctional behavior among functional supervisory officials at the Bondowoso Regency Inspectorate.

The Effect of Organizational Culture on Dysfunctional Behavior of Functional Supervisory Officials

Organizational culture is a system of shared values, norms, and beliefs that shapes the thinking and behavior of organizational members (Jindal & Mittal, 2022). Within the TPB, organizational culture influences subjective norms by shaping employees' perceptions of what behaviors are acceptable within the organization. According to Organizational Behavior Theory, a strong and ethical organizational culture promotes professional behavior and suppresses deviant conduct. When an organization fosters integrity, accountability, and exemplary leadership, auditors are less likely to engage in dysfunctional behavior. Conversely, a permissive culture toward misconduct may increase dysfunctional practices. (Bela et al., 2022; Dewi et al., 2023) found that organizational culture significantly affects auditor behavior. Thus, the following hypothesis is proposed:

H5: Organizational culture has a negative and significant effect on dysfunctional behavior among functional supervisory officials at the Bondowoso Regency Inspectorate.

The Effect of Government Policy on Dysfunctional Behavior of Functional Supervisory Officials

Government policy refers to formal rules, regulations, and control mechanisms established to direct the behavior of public officials within public organizations (Dye, 2017). From the perspective of TPB, government policy influences perceived behavioral control through rules, sanctions, and oversight mechanisms that limit opportunities for deviant conduct. Organizational Behavior Theory likewise explains that formal organizational systems, including regulations and supervisory mechanisms, shape employee behavior. Clear, consistent, and strictly enforced government policies enhance auditor compliance with audit standards and professional ethics while reducing dysfunctional behavior. (Keefer & Vlaicu, 2024; Rius-Ulledemolins & Díaz-Solano, 2023) menegaskan bahwa efektivitas kebijakan pengawasan pemerintah berpengaruh terhadap kepatuhan aparatur emphasized that effective government oversight policies improve compliance among public officials. Therefore, the following hypothesis is proposed:

H6: Government policy has a negative and significant effect on dysfunctional behavior among functional supervisory officials at the Bondowoso Regency Inspectorate.

III. METHOD

This study employed a quantitative approach with an explanatory research design, aimed at explaining the causal relationships between the independent variables—Work Motivation, Competence, Professional Ethics, Work Environment, Organizational Culture, and Government Policy—and the dependent variable, Dysfunctional Behavior. A quantitative approach was selected because the study focuses on hypothesis testing through numerical measurement and statistical analysis to empirically determine the magnitude of influence among variables (Ghozali, 2021). The population consisted of all Auditors and Government Internal Supervisory Officials (PPUPD) in Bondowoso Regency, totaling 31 respondents. The sampling technique used was saturated sampling, in which the entire population was included as the sample (Ferdinand, 2016; Ghozali, 2021).

The research indicators in this study were developed based on the theoretical concepts of each variable, namely Work Motivation, Competence, Professional Ethics, Work Environment, Organizational Culture, Government Policy, and Dysfunctional Behavior. Auditor Dysfunctional Behavior was measured using indicators of Non-Compliance with Audit Standards, Manipulation or Concealment of Audit Findings, Acceptance of Rewards or Gratification, and Neglect of Professional Responsibilities (Istianah et al., 2024). Work Motivation was measured through Responsibility for Work, Desire for High Achievement, Enthusiasm in Performing Tasks, Satisfaction with Work Outcomes, and Persistence in Facing Difficulties (Aftariansyah & Ratnawali, 2023; Khabibulloh et al., 2023). Competence was measured through Understanding of Audit Standards, Ability to Prepare Audit Reports, Accuracy in Evaluating Audit Evidence, Mastery of Audit Information Technology, and Experience in Supervisory Work (Indrajaya, 2023; G. Maharani & Susanto, 2021). Professional Ethics was measured through Honesty in Presenting Audit Results, Impartiality in Audit Assessment, Compliance with Regulations and Ethical Codes, Responsibility for Work Outcomes, and Professionalism in Dealing with Pressure (A. P. G. Maharani et al., 2022). The Work Environment variable was measured through Availability of Adequate Work Facilities, Harmonious Relationships Among Employees, Suitability of Workload to Ability, Supervisor Support in Completing Tasks, and a Conducive and Comfortable Work Environment (Fryson, 2024; Hastitama, 2023). Organizational Culture was measured through the High Valuation of Honesty within the Organization, Ethical Leadership by Superiors, Recognition of Work Achievement, a Culture of Openness and Responsibility, and Collective Rejection of Corrupt Behavior (Bela et al., 2022; Dewi et al., 2023). Government Policy was measured through Clarity of Audit Standards and Supervisory Regulations, Consistency in Rule Enforcement and Sanctions, Effectiveness of the Government Internal Control System, Policy Support for Auditor Competency Development, and Strict Sanctions for Violations of Audit and Ethical Standards (Keefer & Vlaicu, 2024; Rius-Ulldemolins & Díaz-Solano, 2023).

Data were collected through the distribution of online questionnaires using a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The collected data were analyzed using SPSS software through several stages. First, instrument testing was conducted, including validity and reliability tests. Second, classical assumption tests were performed, including normality, multicollinearity, and heteroscedasticity tests, to ensure the appropriateness of the regression model. Third, multiple linear regression analysis was conducted to examine the effects of Work Motivation, Competence, Professional Ethics, Work Environment, Organizational Culture, and Government Policy on dysfunctional behavior. Hypothesis testing was then performed using the t-test to examine the partial effect of each independent variable, while the coefficient of determination (R^2) test was used to determine the contribution of the independent variables in explaining variations in dysfunctional behavior.

IV. RESULTS AND DISCUSSION

Result

Table 1. Respondent Characteristics

Characteristics	Category	Number of Respondents	Percentage (%)
Gender	Male	19	61.29
	Female	12	38.71
Age	31–40 years	18	58.06
	41–50 years	13	41.94
Education	Bachelor’s Degree (S1)	16	51.61
	Master’s Degree (S2)	15	48.39
Years of Service	6–10 years	9	29.03
	11–15 years	11	35.49
	16–20 years	9	29.03
	>20 years	2	6.45
Position	Auditor	25	80.64
	PPUPD	6	19.35
Total		31	100

Source: Own data research, 2026

Based on Table 1, the majority of respondents in this study were male (61.29%), aged 31–40 years (58.06%), and held a Bachelor’s degree (51.61%), although respondents with a Master’s degree also represented a substantial proportion (48.39%). In terms of work experience, most respondents had 11–15 years of service (35.49%), indicating that the majority possessed adequate professional experience in supervisory functions. Furthermore, the respondent composition was dominated by auditors (80.64%), while PPUPD officials accounted for 19.35%. Overall, these characteristics suggest that the respondents were predominantly experienced and well-educated supervisory officials in productive working age, making them representative of the functional supervisory officials at the Bondowoso Regency Inspectorate.

Table 2. Descriptive Statistics

Information	N	Min	Max	Mean	Std. Deviation
Work Motivation (X1)	31	5	25	18.71	3.83
Competence (X2)	31	5	25	18.62	3.95
Professional Ethics (X3)	31	5	25	18.92	3.74
Work Environment (X4)	31	5	25	18.64	3.83
Organizational Culture (X5)	31	5	25	19.56	3.27
Government Policy (X6)	31	5	25	18.96	3.53
Dysfunctional Behavior (Y)	31	4	20	17.31	2.43

Source: Own data research, 2026

Based on Table 2, all independent variables exhibit relatively high mean scores, indicating that respondents generally perceive work motivation, competence, professional ethics, work environment, organizational culture, and government policy to be at favorable levels. Organizational culture recorded the highest mean score (19.56), suggesting that respondents perceive the organizational culture within the Bondowoso Regency Inspectorate to be stronger than other factors. Meanwhile, dysfunctional behavior has a mean score of 17.31 with a standard deviation of 2.43, indicating some variation in dysfunctional behavior among respondents, although the distribution is relatively more homogeneous compared to the independent variables. Overall, the descriptive statistics suggest that respondents perceive the internal and external organizational factors positively, providing an important basis for analyzing their effects on dysfunctional behavior among functional supervisory officials.

Table 3. Validity Test

Variable	Indicator	Calculated r-value	r-table	Remark
Work Motivation (X1)	X1.1	0.347	0.30	Valid
	X1.2	0.472	0.30	Valid
	X1.3	0.612	0.30	Valid
	X1.4	0.330	0.30	Valid
	X1.5	0.639	0.30	Valid
Competence (X2)	X2.1	0.357	0.30	Valid
	X2.2	0.409	0.30	Valid
	X2.3	0.455	0.30	Valid
	X2.4	0.642	0.30	Valid
	X2.5	0.586	0.30	Valid
Professional Ethics (X3)	X3.1	0.323	0.30	Valid
	X3.2	0.695	0.30	Valid
	X3.3	0.514	0.30	Valid
	X3.4	0.303	0.30	Valid
	X3.5	0.375	0.30	Valid
Work Environment (X4)	X4.1	0.391	0.30	Valid
	X4.2	0.668	0.30	Valid
	X4.3	0.398	0.30	Valid
	X4.4	0.385	0.30	Valid
	X4.5	0.524	0.30	Valid
Organizational Culture (X5)	X5.1	0.493	0.30	Valid
	X5.2	0.525	0.30	Valid
	X5.3	0.452	0.30	Valid
	X5.4	0.620	0.30	Valid

Government Policy (X6)	X5.5	0.687	0.30	Valid
	X6.1	0.493	0.30	Valid
	X6.2	0.525	0.30	Valid
	X6.3	0.452	0.30	Valid
	X6.4	0.620	0.30	Valid
Dysfunctional Auditor Behavior (Y)	X6.5	0.687	0.30	Valid
	Y1	0.553	0.30	Valid
	Y2	0.412	0.30	Valid
	Y3	0.773	0.30	Valid
	Y4	0.565	0.30	Valid

Source: Own data research, 2026

Based on the validity test results presented in Table 3, all research indicators have calculated r-values greater than the r-table value of 0.30, indicating that all measurement items are valid. These findings demonstrate that each indicator of work motivation, competence, professional ethics, work environment, organizational culture, government policy, and dysfunctional auditor behavior accurately measures its intended construct. Therefore, the research instrument is considered appropriate for further analysis as it satisfies the construct validity requirement.

Table 4. Reliability Test

Variable	Cronbach's Alpha	Threshold	Remark
Work Motivation (X1)	0.816	0.60	Reliable
Competence (X2)	0.715	0.60	Reliable
Professional Ethics (X3)	0.669	0.60	Reliable
Work Environment (X4)	0.606	0.60	Reliable
Organizational Culture (X5)	0.602	0.60	Reliable
Government Policy (X6)	0.653	0.60	Reliable
Dysfunctional Auditor Behavior (Y)	0.653	0.60	Reliable

Source: Own data research, 2026

Based on the reliability test results in Table 4, all research variables have Cronbach's Alpha values above the minimum threshold of 0.60, indicating that all constructs are reliable. Work motivation demonstrates the highest reliability level with an alpha value of 0.816, reflecting very strong internal consistency. Overall, these results indicate that the research instrument possesses adequate consistency in measuring each variable and is therefore suitable for further statistical analysis.

Table 5. Classical Assumption Tests

Variable	Glejser Test (Sig.)	VIF	Normality Test Asymp. Sig. (2-tailed)
Work Motivation	0.463	1.091	0.200
Competence	0.635	1.080	
Professional Ethics	0.527	1.150	
Work Environment	0.704	1.104	
Organizational Culture	0.537	1.198	
Government Policy	0.586	1.008	

Source: Own data research, 2026

Based on the classical assumption test results presented in Table 5, all variables have Glejser significance values above 0.05, indicating that the regression model is free from heteroscedasticity. Furthermore, all VIF values are well below the threshold of 10, suggesting the absence of multicollinearity among the independent variables. The normality test also shows an Asymp. Sig. value of 0.200 (>0.05), indicating that the residuals are normally distributed. Therefore, all classical regression assumptions have been satisfied, and the model is appropriate for further regression analysis.

Table 6. Hypothesis Test

Model		Unstandardized		Standardized	t	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	14.264	7.073	–	1.560	0.055
	Work Motivation	0.057	0.198	0.054	2.271	0.008
	Competence	0.012	0.185	0.012	3.322	0.050
	Professional Ethics	0.016	0.200	0.016	2.419	0.036
	Work Environment	0.078	0.224	0.066	2.164	0.031
	Organizational Culture	0.357	0.166	0.424	5.400	0.042
	Government Policy	0.007	0.221	0.089	3.002	0.007
2	Coefficient of Determination	R=0.731	R ² =0.786	Adjusted R ² =0.723		

Source: Own data research, 2026

Based on the hypothesis testing results presented in Table 6, all independent variables significantly affect dysfunctional behavior among functional supervisory officials at the Bondowoso Regency Inspectorate, as each variable has a significance value of ≤ 0.05 . Among all predictors, organizational culture has the most dominant influence, with the highest standardized beta coefficient of 0.424, indicating that it is the strongest factor affecting dysfunctional behavior. Furthermore, the Adjusted R Square value of 0.723 indicates that 72.3% of the variance in dysfunctional behavior can be explained by work motivation, competence, professional ethics, work environment, organizational culture, and government policy, while the remaining 27.7% is influenced by other factors outside the research model.

DISCUSSION

The Effect of Work Motivation on Dysfunctional Behavior of Functional Supervisory Officials

The findings indicate that work motivation significantly affects dysfunctional behavior among functional supervisory officials at the Bondowoso Regency Inspectorate. This suggests that the level of motivation possessed by auditors and PPUPD officers influences their tendency to perform supervisory duties professionally or deviate from expected standards. From the perspective of the Theory of Planned Behavior (TPB), work motivation shapes individual attitudes toward task performance; thus, higher motivation strengthens the drive to complete work optimally and avoid dysfunctional conduct. This finding is also consistent with Organizational Behavior Theory, which explains that motivation is an internal psychological factor influencing employee behavior. In the context of the Bondowoso Regency Inspectorate, highly motivated auditors tend to demonstrate stronger commitment to supervisory objectives, maintain audit quality, and avoid procedural deviations. This result supports (Prayuda & Herminingsih, 2024; Yuriani et al., 2023), who found that work motivation significantly reduces deviant workplace behavior in professional settings.

The Effect of Competence on Dysfunctional Behavior of Functional Supervisory Officials

Competence significantly affects dysfunctional behavior among functional supervisory officials. This finding indicates that auditors’ technical abilities, audit knowledge, and work experience play important roles in determining their professional conduct. Based on TPB, competence enhances perceived behavioral control, namely the individual’s confidence in completing tasks properly without resorting to deviant practices. From the perspective of Organizational Behavior Theory, competence is a personal attribute influencing decision-making effectiveness and work behavior. In the Bondowoso Regency Inspectorate, competent auditors are better able to understand audit procedures, analyze audit findings, and formulate objective recommendations, thereby reducing dysfunctional tendencies. This finding supports (Hisbullah & Harjosukirno, 2024; Wahyudi et al., 2021), who concluded that auditor competence is a key determinant in reducing dysfunctional audit behavior.

The Effect of Professional Ethics on Dysfunctional Behavior of Functional Supervisory Officials

Professional ethics significantly affects dysfunctional behavior among functional supervisory officials. This finding indicates that integrity, objectivity, and commitment to professional ethical codes play essential roles in shaping auditor behavior. According to TPB, professional ethics influences individual attitudes toward behavior, such that auditors with high ethical standards perceive dysfunctional conduct as unacceptable. Consistent with Organizational Behavior Theory, personal moral values are major determinants of ethical organizational behavior. In practice at the Bondowoso Regency Inspectorate, auditors who uphold professional ethics are more likely to maintain independence, avoid conflicts of interest, and reject audit manipulation. This finding supports (Hassan, 2019; Sari, 2022), who found that professional ethics significantly suppresses dysfunctional auditor behavior.

The Effect of Work Environment on Dysfunctional Behavior of Functional Supervisory Officials

Work environment significantly affects dysfunctional behavior among functional supervisory officials. This indicates that the physical, social, and psychological working conditions experienced by auditors influence their conduct in carrying out

supervisory duties. Based on Organizational Behavior Theory, work environment is a situational factor shaping employee behavior within organizations. Within the TPB framework, a supportive work environment creates subjective norms that encourage professional behavior. At the Bondowoso Regency Inspectorate, a supportive work environment, positive peer relationships, and manageable workloads may reduce job pressure and prevent dysfunctional conduct. This finding is consistent with (Fryson, 2024; Hastitama, 2023), who found that work environment significantly influences auditor behavior.

The Effect of Organizational Culture on Dysfunctional Behavior of Functional Supervisory Officials

Organizational culture has a significant effect and is the most dominant variable influencing dysfunctional behavior among functional supervisory officials. This finding suggests that organizational values, norms, and shared practices are the primary factors shaping auditor behavior within supervisory institutions. In TPB, organizational culture forms subjective norms influencing employees' perceptions of acceptable organizational behavior. According to Organizational Behavior Theory, a strong organizational culture internalizes behavioral standards into employees' work habits. At the Bondowoso Regency Inspectorate, an organizational culture emphasizing integrity, accountability, and professionalism strengthens auditor compliance with audit standards and reduces deviant conduct. This finding supports (Bela et al., 2022; Dewi et al., 2023), who identified organizational culture as a major determinant of auditor behavior.

The Effect of Government Policy on Dysfunctional Behavior of Functional Supervisory Officials

Government policy significantly affects dysfunctional behavior among functional supervisory officials. This finding indicates that regulations, supervisory systems, and policy enforcement play critical roles in controlling auditor behavior in the public sector. From the TPB perspective, government policy influences perceived behavioral control because rules and sanctions limit opportunities for deviant conduct. Meanwhile, Organizational Behavior Theory explains that formal organizational systems shape employee behavior through structural control mechanisms. At the Bondowoso Regency Inspectorate, clear, consistent, and strictly enforced supervisory policies strengthen auditor discipline and reduce tolerance for dysfunctional behavior. This finding aligns with (Keefer & Vlaicu, 2024; Rius-Ulledemolins & Díaz-Solano, 2023), who found that effective government oversight policies significantly improve compliance among public officials.

V. CONCLUSION

This study aimed to analyze the influence of internal and external factors on dysfunctional behavior among functional supervisory officials at the Bondowoso Regency Inspectorate. The results indicate that work motivation, competence, professional ethics, work environment, organizational culture, and government policy each have a significant effect on dysfunctional behavior. Among all examined variables, organizational culture emerged as the most dominant factor influencing dysfunctional behavior. These findings suggest that dysfunctional behavior among functional supervisory officials is influenced not only by individual auditor characteristics but also substantially by the organizational values, norms, and control mechanisms within the institution. Thus, dysfunctional behavior in public oversight organizations is a multidimensional phenomenon shaped by the interaction between personal and institutional factors.

Theoretically, this study provides empirical support for the Theory of Planned Behavior (TPB) and Organizational Behavior Theory, which posit that individual behavior is influenced by internal factors such as attitudes, values, motivation, and competence, as well as external factors such as organizational environment, culture, and regulatory systems. This study extends the application of both theories within the context of public sector oversight, particularly concerning dysfunctional behavior among local government supervisory officials. Practically, the findings imply that the Bondowoso Regency Inspectorate should strengthen an integrity-based organizational culture, improve auditor competence through continuous training, establish a supportive professional work environment, and ensure consistent and strict implementation of supervisory policies to minimize dysfunctional behavior.

This study has several limitations. First, the research object was limited to functional supervisory officials at the Bondowoso Regency Inspectorate, thereby restricting the generalizability of the findings to other regional inspectorates. Second, the study employed a quantitative cross-sectional design, which captures conditions at only one point in time and does not reflect the longitudinal dynamics of dysfunctional behavior. Third, the research model explains 72.3% of the variance in dysfunctional behavior, indicating that other factors outside the model may also influence dysfunctional behavior but were not examined in this study.

Future studies are recommended to expand the research scope by including inspectorates from multiple regions or other government oversight institutions to improve generalizability. Subsequent research may also incorporate additional relevant variables such as work pressure, leadership style, auditor independence, internal control systems, or organizational commitment to enrich the research model. Furthermore, more comprehensive analytical methods such as Structural Equation Modeling (SEM) or mixed-method approaches may be employed to gain deeper insights into the mechanisms underlying dysfunctional behavior in public oversight organizations.

VI. ACKNOWLEDGMENTS

Thanks to lecturer Institut Teknologi dan Sains Mandala, Jember, East Java, Indonesia for support of this research

VII. DISCLOSURE

The author reports no conflicts of interest in this work.

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