International Journal of Multidisciplinary Research and Development
www.allsubjectjournal.com
Online ISSN: 2349-4182, Print ISSN: 2349-5979
Received: 18-10-2021, Accepted: 04-11-2021, Published: 19-11-2021
Volume 8, Issue 11, 2021, Page No. 36-49

Understanding workplace deviant behavior in auditing: A systematic review

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Abstract
The purpose of this paper is to propose a typology of financial auditors' deviant behaviors using two dimensions: behavior's seriousness and auditor's role. Based on these two dimensions, auditors' deviance appears to fall into four distinct categories: technical deviance, tortious deviance, managerial deviance and professional deviance. Furthermore, due to the limitations of existing definitions in the literature and in the absence of a general definition of deviant behavior in the financial auditing field, this paper suggests a definition that takes into account the three key distinguishing features, which characterize a deviant behavior, namely intentionality, the violation of a standard and the presence of negative consequences. Finally, by conducting a systematic review using several search engines, this paper seeks to provide an overview of empirical research published between 1978 and 2019 on financial auditors' deviant behavior to understand the main antecedents of auditors' dysfunctional behaviors.

Keywords: audit, auditor, dysfunctional behavior, deviant behavior, reduced audit quality practices

Introduction

The proliferation of mediatized financial shocks in several countries around the world involving external auditors, particularly in the United States (Enron, Hewlett-Packard, WorldCom, Miller Energy Resources), in Japan (Kanebo, Olympus), in Australia (HIH Insurance, One. Tel), in France (Vivendi), in Luxembourg (BCCI), in Italy (Parmalat), in Holland (Ahold) and in Great Britain (BHS, MG Rover, Carillon) as well as the frequent questioning and condemnation of audit firms for breach of professional responsibility, have put the ethical behavior of financial auditors under the spotlight and exposed serious problems in the objectivity and effectiveness of the audit process. This has aroused the enthusiasm of researchers to study in depth the quality of financial auditing which, as reported by Manita and Chemangui (2007), can be circumscribed through three approaches: the first one is an indirect approach based on the substitute of financial audit quality (firm's reputation, size, audit fees, experience, rotation of partners, etc.), the second one is a direct approach which relies on the audit process while the third one is an approach that is founded on reduced audit quality behaviors.

Several researchers have dwelt on the issue of ethics in the conduct of financial auditors and have attempted to examine their ethical decision-making process and the factors that may influence it. Based on the work of Kohlberg (1969) [21] on cognitive moral development, the work of Rest (1986) [47] on ethical reasoning, the work of Jones (1991) [16] on the contingency of the ethical problem and the work of Trevino (1986) [57] on the interaction of ethical decision-making with individual and situational factors, it has been shown that several variables determine the behavior of auditors when they are confronted with a situation involving an ethical issue. These studies have contributed to the identification of the causes of financial auditors' deviant behavior and have paved the way to the implementation of effective actions so to stem this problem at its root and prevent it from harming financial statements users and interest owners in the company.

These behaviors can be oriented towards work (reduction in quality, negligence, poor performance, disengagement and lack of interest, etc.), towards the hierarchy (refusal to perform some tasks, sabotage, disclosure of confidential information, etc.), towards oneself (professional exhaustion, negativity, indifference,…) and towards the career (inactivity, disinterestedness of the company's social life, …). Investigating these behaviors in the field of auditing, research studies show that auditors, from different hierarchical levels (junior, senior, manager), are engaged in dysfunctional behaviors oriented towards the firm (questioning working methods, etc.) (Herrbach, 2000) [12], towards the hierarchy (peddling gossip, etc.) (Gaddour, 2016) [8], towards the audit team (insufficient supervision, poor performance evaluation, etc.) (Herrbach, 2000) [12], and towards the quality of the audit work performed (premature-sign-off, reduction in the quantity of work, insufficient documentation of the work, manipulating audit tests, etc.) (Tim Kelley & Margheim, 1990; Malone & Roberts, 1996) [19, 25].

These behaviors, which deviate from the code of ethics and international audit standards, threaten the audit quality by increasing the risk of formulating an opinion based on insufficient, inaccurate or falsified documentation (T Kelley & Margheim, 1987) [18]. In order to contribute to the improvement of financial audit quality, in this article, we shed light on the dysfunctional practices of auditors, their typology and the factors that promote or prevent their occurrence.

Methodology

A systematic review was conducted using many search engines provided by several publishers such as Cairn, ScienceDirect, JSTOR, Scopus, EMERALD, EBSCO and Web of Science, in addition to using the Internet search engine Google Scholar. This search allowed us to identify more than 100 earlier studies and paper on auditors' deviant behaviors.

The identification of the papers was based on their titles. The search mechanism used respected the following steps: (I) The first criterion adopted was the inclusion of only papers mentioning the terms {“audit” or “auditor” or “auditing”} and {“deviant” or “dysfunctional” or “reduced quality” or “quality threatening”} and {“behavior” or “act” or “practice”} in their titles.

The second criterion adopted was the selection of only papers that relate to empirical studies on financial auditors who practice in audit firms. Theoretical studies and empirical studies which do not relate to financial auditors (i.e students, accountants, advisors, internal auditors, tax inspectors,…) were though excluded.

After that a reading of these papers was conducted, we have retained 39 selected articles dealing with financial auditors’ deviant behaviors. An analysis of the selected papers was then carried out in order to examine the significant antecedents of deviant behaviors in auditing.

Defining Deviant Behavior

Deviance is a very broad concept that has caught the attention of researchers from several fields and disciplines such as education, psychology, psychiatry, criminology and sociology. Numerous forms of deviance are thus studied in the literature, in particular social deviance, sexual deviance, physical deviance, interpersonal deviance and organizational deviance. Sociologists define this concept following two main perspectives: the normative perspective approach and the reactive one.

Adherents of the normative approach define deviance as behaviors exhibited by specific people in specified circumstances that are considered to violate the normative expectations of a particular group. (Kaplan, Gostjev, & Johnson, 2013). Deviance is defined according to this approach, in relation to non-conformity to norms and roles (S. H. Palmer, 1990) [37]. For proponents of the reactive approach, deviance actually occurs only when others react to violations of norms committed by a given individual and label them as deviant (S. H. Palmer, 1990) [37].

In the organizational context, it is mainly the normative approach to deviance that is adopted by researchers. Scientific literature on organizational deviance uses different terms to refer to deviant behaviors, including "dysfunctional behaviors" (Griffin, O'Leary-Kelly, & Collins, 1998) [11], "counterproductive behaviors" (Fox, Spector, & Miles, 2001) [7], "anti-social behavior" (Giacalone & Greenberg, 1997) [9], "unprofessional behavior" (Morris, 2014) [29], "unethical behavior" (Treviño, Den Nieuwenboer, & Kish-Gephart, 2014), " bad organizational behaviors" (Griffin & Lopez, 2005) [10], "organizational misconduct" (Andreoli & Lefkowitz, 2009) [2], "organizational violence" (Williams, 1994), and "organizational aggression" (Kessler, Spector, Chang, & Parr, 2008) [20]. Although there is some nuance between these different terminologies, their definitions identified in the literature are generally based on three common characteristics that unite them, namely: intentionality, the violation of a standard and the presence of negative consequences.

We set out in the following table some definitions of deviant behavior concept that are provided by researchers.

Table 1: Definitions of deviant behavior in organizations

Authors	Definitions
Hollinger and Clark (1982) [113]	Deviant behavior is a behavior which violates formal standards that define the minimum quality and quantity of the work that has to be done.
Raelin (1984) [45]	Deviant behavior is a behavior adopted by a professional during his period of work in the organization and which is considered detrimental to both the organization and the individual.
Rest (1986) [47]	Unethical behavior is defined as any action by a member of the organization that violates widely accepted moral (societal) standards.
Robinson and Bennett (1995) [49]	Deviant behavior is a voluntary behavior that violates organizational norms and in so doing threatens the well-being of the organization, its members, or both.
Vardi and Wiener (1996) [58]	Organizational bad behavior is any intentional action by members of an organization that violates common organizational standards and expectations, as well as core societal values and rules of conduct.
Giacalone and Greenberg (1997) [9]	Antisocial behavior is defined as any behavior that causes or is intended to cause harm to an organization, its employees or its stakeholders.
Vaughan (1999)	Deviant behavior is defined as an action that occurs within a formal organization and deviates from organizational goals and normative standards or expectations, because of either its occurrence or its consequences, and which produces an unexpected suboptimal result.
Sackett and DeVore (2001)	Counterproductive work behavior is an intentional behavior on the part of a member of the organization that the organization considers contrary to its legitimate interests.
Warren (2003)	Deviant behavior is a behavior that deviates from the norms of a reference group and can potentially have disastrous consequences not only on organizations, but also on industries and the entire society.
Griffin and Lopez (2005) [10]	Dysfunctional behavior is a motivated behavior by an employee or group of employees which is intended to cause negative consequences for another person, group or the organization itself
D. Palmer (2008) [36]	Deviant behavior is behavior perpetrated by leaders of an organization (directors, managers and / or employees) in the performance of their organizational functions deemed illegal, unethical or socially irresponsible by social control officers.
Levine (2010)	Counterproductive organizational behavior represents actions taken by members of an organization that negatively affect customers, competitors, government agencies, or even entire countries, and the organization, through its policies or norms, directs or intentionally encourages such actions, either explicitly or implicitly.

In the specific context of audit, deviant behavior has been regarded as "dysfunctional behavior". (Morris, 2014; Nehme, Al Mutawa, & Jizi, 2016; Pierce & Sweeney, 2006) [29, 30, 42], "adaptive behaviors" (Gaddour, 2016; Herrbach, 2000) [8, 12], "unprofessional behaviors" (Herrbach, 2000; Morris, 2014) [12, 29], "behaviors that reduce audit quality" (Tim Kelley & Margheim, 1990; Malone & Roberts, 1996) [19, 25] and "behaviors threatening audit quality" (Pierce & Sweeney, 2006; Sweeney & Pierce, 2011) [42, 55].

Tim Kelley and Margheim (1990) [19] define reducing audit quality behavior as "a failure of the auditor to properly perform the steps of the audit program". Herrbach (2000) [12], on the other hand, defines it as "poor performance of audit procedures which reduces the level of evidence accumulated for the audit, either by the fact that the evidence identified is unreliable, even false, or because it is insufficient either quantitatively or qualitatively". These two definitions are the only ones that we have identified in the literature on the deviant behavior of financial auditors and give rise to some comments. First, these two definitions do not integrate the three features that characterize deviant behavior, that is to say, intentionality, violation of standards and the presence of consequences. Violation of standards is the only feature that is partially addressed by mentioning the poor execution of the audit program. In addition, the definitions proposed by the authors are exclusively pertaining to the junior and senior auditors responsible for carrying out the audit program and therefore are not applicable to other hierarchical levels, including managers and partners. Finally, these definitions do only cover one type of deviant behavior, namely technical deviant behavior and thereby do not cover the other types, particularly the managerial, professional and others deviant behaviors likely to be adopted by partners.

Due to the limitations of the within reach definitions in the literature and given the absence in the literature of a general definition of deviant behavior in the financial auditing field, we propose an inclusive definition that takes into account the three features which characterize deviant behavior. Thus, we define deviant behavior in the context of auditing as "voluntary behavior that violates generally accepted ethical, auditing and quality control standards and consequently influences negatively the audit quality, the audit team, the audit firm, the auditing profession, the financial statement users as well as the economic and social interest".

Typology of Deviant Behaviors in Auditing

The first work on deviant behavior in the field of financial auditing dates back to the end of the 1970s, following the study realized by Rhode Rhode (1978) [48] which was published in the report of the Cohen Commission (1978) on responsibilities of financial auditors.

Through a national questionnaire survey of 1,526 auditors in the United States, this first study examined two types of deviant behavior, namely:

- Prematurely signing-off on an audit program step
- Underreporting of audit time

Subsequent studies by S. Lightner (1981) [22], Sharon M Lightner, Adams, and Lightner (1982) [23], Alderman and Deitrick (1982) [1], Sharon M. Lightner, Leisenring, and Winters (1983) [24], Margheim and Pany (1986) [26], T Kelley and Margheim (1987) [18], Pany, Pourciau, and Margheim (1989), confined themselves to the same forms of deviance studied by Rhode (1978) [48], and it was not until the study of Tim Kelley and Margheim (1990) [19] where the following four additional types of deviant behavior were examined:

- Reducing the amount of work performed on an audit step below that the auditor would consider reasonable
- Failing to research an accounting principle
- Making superficial reviews of client documents
- Accepting weak client explanations

McNair (1991) [27] broadened the forms of deviance discussed in the literature by studying four other additional types of dysfunctional behavior, namely:

- Failing to research technical issue
- Shift time between tasks
- Shift time between clients
- Shift time from billable to office

As for Herrbach (2000) [12], he has included eight forms of deviant behavior:

- Manipulate substantive tests in order to perform them more quickly
- Supervise a team member inadequately
- Fill out staff performance appraisals too rapidly
- Put the audit team under excessive pressure
- Talk about looking for another job in presence of the audit team
- Gossip about the firm or its hierarchy
- Cast doubt on the firm’s methods in presence of the audit team
- Cast doubt on the effectiveness of an audit, or auditing in general

Finally, Pierce and Sweeney (2004) [51] have integrated the following five types of behavior:

- Biaising of sample selection in favour of less troublesome items
- Greater than appropriate reliance on client work
- Failure to complete procedures required in an audit program step in ways other than those listed
- Reduction in the sample size specified in the audit program without noting the reduction
- Reduction in the amount of documentation below that considered acceptable by the firm

According to our narrative review, the studies carried out after the study by Pierce and Sweeney (2004) [54] did not examine any other type of deviant behavior and were limited to the study of one or more of the twenty-three forms of deviance that we have just exposed.

By following the evolution deviant behaviors’ types studied by the researchers, we have noticed that the work preceding the study of Herrbach (2000) [12] focused only on the technical dysfunctional behaviors perpetrated by the junior and senior auditors. Only Herrbach (2000) [12] in his study in France was interested not merely in the technical dimension but also in the social dimension of deviant behavior which involved unprofessional behavior and mismanagement of the audit team. He was followed later on by Gaddour (2014, 2016) [8] who adopted the same approach in his study, also carried out within the French context.

A theoretical model of deviant behaviors in auditing

The first attempt to classify deviant behaviors was initiated by Tim Kelley and Margheim (1990) [19] who distinguished technical dysfunctional behaviors into direct and indirect reduced audit quality behaviors. The behaviors which reduce the audit quality indirectly include underreporting hours spent on an audit engagement while direct reduced audit quality behaviors include other forms of deviant behavior. Drawing inspiration from the models of Raelin (1984) [45], Parks and Kidder (1994) [38] and Robinson and Bennett (1995) [49] on deviant behavior in organizations, Herrbach (2000) [12] apprehended the dysfunctional behavior of financial auditors through a combination of the role's notion, the behavior's seriousness and the deviance destination. Thus, he studied low-gravity deviant behaviors, which he referred to as adaptive, like Raelin (1984) [45], which is oriented towards the organization and colleagues and which relate to the two dimensions of the role of senior auditors, namely the technical dimension and the social dimension. Although these two studies have attempted to structure inherently deviant behavior into distinct categories, they do not represent a proper modeling of financial auditor deviance. Indeed, the classification of Tim Kelley and Margheim (1990) [19] is a unidimensional classification which only takes into account the technical dimension of deviant behaviors while the distinction made by Herrbach (2000) [12] is much more like a delimitation of the perimeter of his study. Besides, the types of deviant behavior studied so far in the literature concern only the forms of deviance that are likely to be adopted by junior and senior auditors and which is related to the execution of the audit program, to the auditor's professionalism and the supervision as well as to the guidance and evaluation of audit collaborators. Scientific studies have almost completely relegated the behaviors likely to be perpetrated by partners, in particular when accepting the assignment, drafting the audit report, formulating an opinion or implementing the alert procedure. However, these behaviors represent execrable practices which are of a more serious level than all other forms of deviance, which drain the audit of its substance and alter its quality. In this regard and in order to catch up the lack of modeling of the deviant behavior of financial auditors, it seemed relevant to us to design a theoretical conceptualization inspired by the classification approaches used in previous works on organizational deviance and in financial auditing.

The modeling of the deviant behavior of financial auditors can be done in accordance with multiple perspectives and angles of approach, in particular by the auditor's level, the auditor's role, the deviance's destination, by the deviance's seriousness, the type of deviance, the audit mission stage, etc. Following Robinson and Bennett (1995) [49] typology's model, we have retained the two axes of analysis "seriousness of behavior" and "role of auditor" to model deviances in financial auditing. The first axis enables us to situate deviant behaviors on a minor gravity - major gravity continuum, while the second axis identifies four roles assumed by auditors, essentially "the technician", "the guardian of trust", "the engagement leader", and "the professional". The intersection of the two axes forms four quadrants each representing a dimension of deviance: "technical deviance", "tortious deviance", "managerial deviance" and "professional deviance", as illustrated in the following figure:

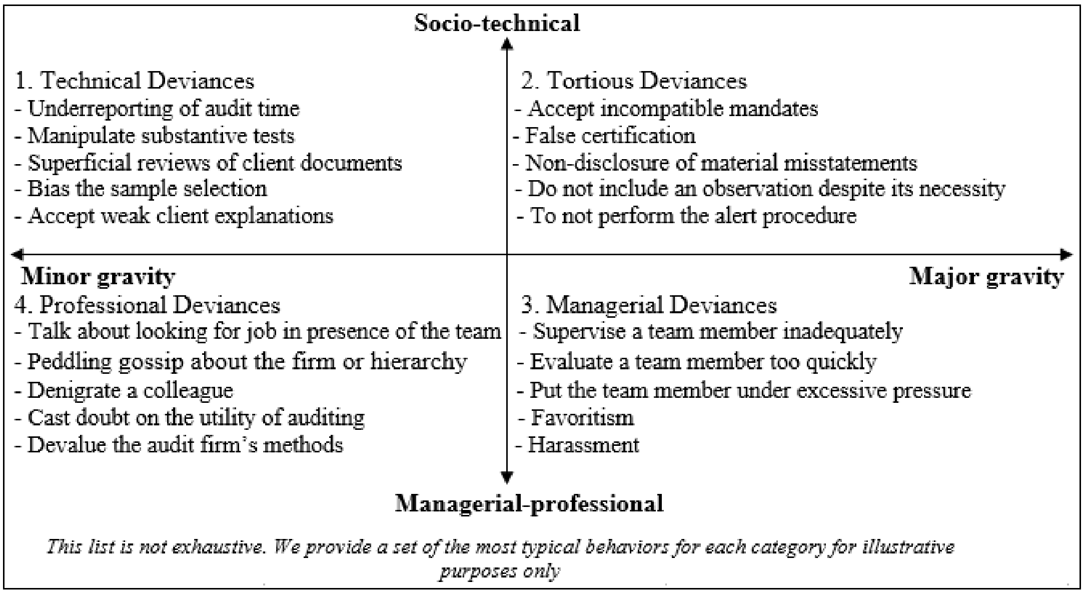

Fig 1: Conceptualization of auditor's deviant behaviors

1. Technical deviances

This first category includes the deviations inherent in the role of "technician" generally assumed by junior and senior auditors within audit firms. Deviant behaviors likely to be perpetrated are therefore mainly linked to the execution of the work program during the interim, pre-final and final phases of an audit assignment. The methods and procedures of deviance being numerous and varied, it is almost impossible to circumscribe all the forms followed by the auditors. Nevertheless, our review of the literature allowed us to identify eight main forms of technical deviance that we can state as followed:

- Premature sign-off, which occurs when an auditor indicates that he has carried out all the required audit procedures when he has actually neither performed them nor has he compensated with other due diligence.
- Manipulate substantive tests in order to perform them more quickly, which amounts to an auditor replacing

the discrepancies identified that require additional work of analysis and in-depth analysis with normal and regular elements.

- Making superficial reviews of client documents, when an auditor fails to closely examine client documents (e.g., invoices; inventory records; accounting journals and ledgers) in the performance of audit procedures. (Morris, 2014) [29].
- Accept weak or questionable client explanations, which consists for an auditor to validate a transaction, an event, or any other element relevant to the audit, based only on the explanations provided by the client without corroboration with evidence that the auditor can collect and review.
- Failing to research an accounting principle, which consists for an auditor to not extend the scope of examination when suspicious transactions have been detected (Coram, Glavovic, Ng, & Woodliff, 2008) [4].
- Reducing the amount of work performed on an audit step below that the auditor would consider reasonable. This behavior amounts to an auditor not collecting enough evidence to properly validate an audit assertion (Morris, 2014) [29].
- Failing to research technical issue, which amounts to an auditor not considering in detail and with more attention the examination of some accounting positions which require specific technical knowledge.
- Manipulate the time spent on an audit mission. In audit firms and specifically the Big ones, the system for evaluating and promoting auditors takes particular account of their ability to honor the time budgets allocated to missions. Faced with tight, unrealistic and insufficient time budgets, auditors are tempted to manipulate the number of hours they have spent on a mission or task in order to respect the planned budget and thus increase their chances of receiving a good evaluation by the hierarchy. The manipulation of the time by auditors takes several forms initially identified by Rhode (1978) [48] and McNair (1991) [27] and then widely studied by the scientific community, stated as followed:
- The underreporting of hours spent on an audit mission
- Shift time between tasks
- Shift time between clients
- Shift time from billable to office

2. Tortious deviances

This second category encompasses the deviances inherent in the role of "creator of confidence" and "guardian of financial security" assumed by the partners towards all the actors in the economy and the company's stakeholders, namely managers, shareholders, employees, customers, suppliers, administrations, banks, associations, foundations, the state and local communities. These deviances, through which the auditor renounces his integrity, independence and impartiality, aim to sacrifice the general interest which governs the audit mission for the benefit of the personal and mutual interest of the audit firm and the audited entity. Because of their austere gravity, these deviances engage the disciplinary, civil and penal responsibility of the auditors and constitute offenses severely punished by law. Particularly perpetrated by the partners, these deviant behaviors generally occur during the audit stages that cannot be the subject of delegation, in particular during the acceptance of the mission, the validation of the audit report, the formulation of the audit opinion and the performance of some procedures relating to the implementation of the alert procedure. Since no study has looked at this type of deviance, we will limit ourselves to describe the main forms of tortious deviances.

- **False certification of accounts:** This behavior consists in knowingly giving or confirming false information about the situation of the company. Giving false information presupposes an active attitude on the part of the auditor, for example unqualified acceptance of the annual accounts while knowing that there are serious anomalies (Cass. Crim. 12/01/1981). Confirming false information, however, does not necessarily imply an active attitude. It could be, for example, a total lack of reaction from the auditor to the presentation of an inaccurate balance sheet covering the embezzlement of a manager (CA Paris, 02/15/1979).
- **Acceptance of incompatible or prohibited mandates:** This behavior amounts to an auditor accepting, exercising or keeping functions despite the existence of an incompatibility or a legal prohibition.
- **Non-performing the alert procedure:** For an auditor, this behavior amounts to not triggering the alert procedure although he has noted, during the exercise of his mission, a convergent set of significant facts which are likely to compromise the going concern of the entity for which he certifies the accounts.
- **Non-disclosure of material misstatements and tortious acts:** This behavior consists in not revealing to the management or board of directors the material misstatements detected. This practice also covers any significant breach or anomaly that the auditor detects and decides not to reveal in his audit report.

3. Managerial deviances

This third category of behaviors includes the deviances inherent in the role of "engagement leader" generally assumed in audit firms by senior auditors and managers. According to Herrbach (2000) [12], the “audit mission manager” is responsible for the proper execution of the audit mission in the field and his role towards his team consists (i) in supervising adequately the junior auditors whose most of the training takes place in the field and through interaction with other members of the audit team, (ii) in assessing the performance and behavior of audit team members by filling out the assessment forms with care and awareness and finally (iii) in creating a friendly working environment during audit missions to compensate the stressful climate which characterizes the audit profession and maintaining a good relationship between audit team members in order to make the constraints of the work more bearable. However, under the pressure of the time budget or by lack of interest in these role dimensions, the author underlines that the "managers" can be tempted to neglect the adequate supervision of their collaborators as well as the aspect of conviviality and so may quickly assess the performance of their team members. Given the manager’s roles and the work constraints they must manage, Herrbach (2000) [12] identified three types of deviance relating to mismanagement of the audit team:

- **Insufficient supervision of a member of the audit team,** which calls into question the role of seniors as

trainers of assistants
- **Evaluating a team member too quickly,** which undermines the reliability of the firm's continuous evaluation system
- **Putting the audit team under excessive pressure to the detriment of the atmosphere**, which can jeopardize employee satisfaction or motivation.

4. Professional deviances

This last category of behaviors includes the deviances inherent in the role of "the professional" which is imposed to all hierarchical levels of auditors and more particularly the ones of juniors and seniors who spend most of their time on assignments within the clients. According to Herrbach (2000) [12], a "professional auditor" must maintain an appearance of behavior in accordance with the firm's social image, both externally towards the members of the audited entity, and internally towards his peers, his subordinates and his hierarchy. Although this role may seem less considered than the previous roles, the author stresses that the professionalism of the collaborators is an important element of the cohesion and the good functioning of the firm whose failings can have consequences on the execution of the work. In this regard, Herrbach (2000) [12] identified four unprofessional behaviors of auditors:
- **Talking about looking for another job in presence of the audit team,** which calls into question the motivation of the auditor and his involvement in the firm.
- **Spreading gossip about the firm or its hierarchy,** which can affect the firm's cohesion.
- **Cast doubt on the firm's working methods in the presence of the audit team,** which put into question the firm's effectiveness.
- **Cast doubt on the effectiveness of an audit or audit in general,** which questions the usefulness of the audit profession.

Antecedents of Deviant Behaviors in Auditing

Our literature review enabled us to identify 65 antecedents of auditor's deviant behaviors. Two main categories of antecedents were highlighted: Individual factors (32) and contextual factors (33). Individual factors are specific to the auditor and his personal characteristics. They include:
- **Demographic factors:** Age, gender, experience, expertise, education, training, qualification, certification, hierarchical level, field of activity, nationality and race.
- **Cognitive factors:** Cognitive moral development and moral reasoning.
- **Ethical factors:** Ethical approval, ethical sensitivity, ethical judgment and ethical intention.
- **Psychosocial factors:** Personality, locus of control, self-esteem, moral philosophy, belief in a just world, stress, motivation, professional commitment, job satisfaction and organizational commitment.

As for the contextual factors, they are specific to the characteristics of the various stakeholders with whom the auditor interacts during the exercise of his audit mission and who are likely to influence his conduct, whether he is junior, senior, manager or partner.

These stakeholders include, depending on the auditor position: the audit firm, top management, the direct superior, peers, the client, the regulatory body, competitors as well as the audit environment in general.

Contextual factors identified in the literature include:
- **Organizational factors:** ethical culture and ethical climate, firm's size, firm's structure, the quality of the review, control quality standards, psychological contract, organizational sanctions, organizational support, peer influence and performance appraisal style.
- **Time factors:** Time budget pressure and time delay pressure.
- **Factors related to the characteristics of the supervisor:** Leadership style, personality, competence, supervision, coaching, training, team management, behavior, ethical approval, LMX dimensions and relationship with the superior.
- **Factors linked to the auditee:** Auditees influence and dialogue with the client.
- **Factors related to the audit methodology:** Perceived usefulness of the audit step and the level of risk in the accounts.
- **Factors linked to the ethical problem:** Moral intensity.

Among the 65 factors identified, those that are the most studied are: time budget pressure (27), the firm's size (09), quality control (08), the usefulness of the audit step (08), organizational commitment (08), leadership style (07) and experience (07). Although the 65 factors identified are evenly distributed between individual and contextual factors, 62% of the most studied factors relate to the category of contextual factors.

The study of the impact of these factors on the auditor's behavior, reveals that some factors are significantly correlated, positively or negatively, others have a mixed effect, while other factors have no influence on the ethical conduct of auditors.

In the table below, we provide an overview of the main studies on financial auditors' deviant behavior published from 1978 to 2019. For each study, we present its authors and the year of publication, the independent variables studied in relation to auditors' deviant behaviors and the main conclusions of the study.

Table 2: Empirical research published between 1978 and 2019 on financial auditors' deviant behavior

Authors & year	Variables studied	Main conclusions
Rhode (1978) [48]	Time budget pressure, perceived importance of control, understanding of control, experience, training, supervision, fees	• Underreporting of audit time is associated with time budget pressure. • Premature sign off is particularly justified by budgetary pressure, the consideration of the audit step as unimportant or unnecessary and the failure to understand the audit step. • Carrying out a poor quality audit is mainly explained by (i) lack of experience, inadequate training and incompetence, (ii) poor supervision (iii) time pressure and lower fees for customer

		loyalty.
Alderman and Deitrick (1982) [1]	Time budget pressure, supervision, utility of audit control	• Pressure of time budget leads auditors to premature sign off. • Premature sign off is mainly due to weakened supervision of the hierarchy, a tendency of auditors to easily accept the client's explanations as sufficient proof, and the judgment of the auditor that the audit step is unnecessary or unimportant.
Sharon M Lightner *et al*. (1982) [23]	Motivational force, feasibility of meeting budget, auditor approval, supervisor request, hierarchical level, activity area, audit firm	• Underreporting of time is significantly correlated: (i) with motivational force when the level of disapproval is low (ii) with the perceived ability to meet budget when the auditor has low motivational force and a high level of disapproval (iii) and at the request of the supervisor when the level of disapproval of the auditor is low. • The hierarchical level, the field of activity and the audit firm are not related to underreporting of time.
Margheim and Pany (1986) [26]	Quality control standards, Time budget pressure, Firm size, audit step importance, extent of budget overrun	• Premature sign-off is more frequent at the level of non-big firms and when an audit step is perceived by an auditor as unnecessary. • The magnitude of budget overruns and time pressure, whether due to auditor inefficiency or tight budgets, have limited effects on auditor behavior while the presence of quality control standards has no effect on the behavior of auditors.
Pany *et al*. (1989)	Importance given to respecting the time budget, quality control standard, organizational sanction	• Auditors are more likely to premature sign-off to respect the time budget when budget overruns lead to a negative assessment of performance. • Presence of a quality control standard and organizational sanctions do not significantly affect the underreporting of audit time
Tim Kelley and Margheim (1990) [19]	Time budget pressure, Type A personality of the auditor and his superior, leadership variables (Consideration, supervision)	• Underreporting of audit time and audit quality reduction acts are correlated with time budget pressure by following an inverted U-shaped relationship. This correlation is significant for underreporting audit time and not significant for audit quality reduction acts. • Staff auditors are less likely to underreport audit time when supervised by senior auditors with lower Type A personality scores. • Staff auditors engage less in dysfunctional behaviors when seniors have important supervisory characteristics.
McNair (1991) [27]	Level of sanction, Budget pressure	• The frequency of dysfunctional behaviors is related to the level of the sanction incurred by an auditor when these behaviors are discovered by the hierarchy. • The impact of budget pressure is more frequently the manipulation of time sheets than fraudulent behavior.
Raghunathan (1991) [46]	Time budget pressure, perceived usefulness of control, level of risk in the accounts	• Auditors justify the premature sign-off essentially by the low risk at the level of the audited section, the pressure of time and the judgment of the uselessness of the audit test.
Ponemon (1992) [43]	Moral reasoning, time budget pressure, peer pressure	• Underreporting of audit time is strongly associated with the level of moral reasoning of the auditor. • Auditors become more engaged in underreporting of audit time once they are under time and peer pressure. • Peer pressure influences underreporting of audit time more significantly than time pressure.
Otley and Pierce (1995) [32]	Supervisor's leadership style (supervision, consideration)	• A leadership style of managers characterized by low consideration and high degree of supervision generates more underreporting of time and reducing audit quality behaviors. Conversely, strong consideration and poor supervision lead to less dysfunctional behavior.
Malone and Roberts (1996) [25]	Locus of control, self-esteem, type A behavior, need for approval, need for achievement, professional involvement, organizational involvement, intention to stay, real and perceived level of quality control, perceived level of sanctions, firm structure, time budget pressure	• The need for approval and achievement, the perceived level of quality control implemented by the firm and the perceived level of sanctions imposed are significantly and negatively correlated with dysfunctional behavior. • Locus of control, self-esteem, type A behavior, professional and organizational commitment, willingness to stay, actual level of quality control, firm structure and time budget pressure have no significant impact on reduced audit quality behaviors.
Otley and Pierce (1996a) [33]	Budget feasibility	• Audit quality reduction acts committed by senior auditors increase sharply when budgets become more difficult to meet.
Otley and Pierce (1996b) [34]	Feasibility of the budget, importance given to the budget, leadership style (supervision, consideration), approval of the	• Budget feasibility and managerial consideration are negatively linked with underreporting of audit time and reduced audit quality behaviors while supervision is positively associated to them.

	supervisor, professional involvement, organizational involvement, efficiency of the review process, usefulness of the audit step, client influence	• Effectiveness of the review process and organizational involvement are significantly and negatively associated with reduced audit quality behaviors. • The approval of the supervisor, be it implicit or explicit, influences positively and considerably the underreporting of audit time. • The importance given to budget and professional involvement has no impact on underreporting of audit time and reduced audit quality behaviors. • Senior auditors justify premature sign-off by the fact that the audit step is unnecessary, by the time budget constraint and by the deadlines imposed by the client.
Willett and Page (1996) [60]	Pressure of time budget, cultural ethics, importance of audit test, firm size	• The frequency of unethical auditor behaviors is associated with budget pressure, the perception within the firm of a culture of turning a blind eye to such behaviors, and the judgment that the audit test is unimportant. • The size of the firm does not influence the frequency of unethical behaviors.
Herrbach (2000) [12]	Psychological contract, emotional involvement, commitment to work, level of control in the practice, frequency of underreporting time, type of apology (Identity / Prescriptions, Identity / Situation), budget pressure, level of risk, motivation, supervisory ability	• The most significant elements of the psychological contract that explain the adaptive behaviors of senior auditors are those linked to the professional dimension of the profession (autonomy, training, relationship between individuals). • Affective involvement is significantly and negatively correlated with non-professional behaviors, yet not related to reduced audit quality behaviors and mismanagement of the audit team. • Commitment to work has no impact on the adaptive behaviors of senior auditors. • The perception of the level of control in the firm is negatively and significantly correlated with reduced audit quality behaviors and non-professional behaviors of senior auditors. • The frequency of undeclared overtime is significantly related to non-professional behaviors but neither to reduced audit quality behaviors nor to mismanagement of the audit team. • Premature sign-off appears especially among auditors who use the I / P excuse • Senior auditors justify reduced audit quality behaviors by excessive budgetary pressure, a lack of motivation and the absence of risk. Non-professional behaviors are particularly explained by a lack of motivation to defend the audit firm. Mismanagement of audit team is mainly justified by the excessive pressure related to the respect of the budget, a lack of aptitude for supervision, the priority given to the performance of the work and the confidence in the other.
Prat dit Hauret (2003) [44]	Cognitive moral development, locus of control, belief in a just world	• On average, auditors have a conventional CMD level, an internal locus of control, and a strong propensity to believe that the world is neither unfair nor fair. • The auditors who behave in the most independent manner are those with a level of conventional CMD and a level of belief in a just median world.
Pierce and Sweeney (2004) [40]	Budget feasibility, time pressure, senior leadership style, performance appraisal based on budget, performance appraisal based on non-accounting criteria, frequency of performance appraisal, participation in budgeting, usefulness of the audit step, client influence	• Budget feasibility, time pressure and frequency of auditor performance evaluation are significantly associated with underreporting of audit time and audit quality reduction acts. • Evaluation of the auditor’s performance on the basis of budgetary criteria is positively and significantly correlated with underreporting of audit time. • Evaluation of the auditor’s performance in line with non-accounting criteria is negatively and significantly correlated with reducing audit quality behaviors. • Participation in budgeting and senior leadership style are not significantly associated with underreporting of audit time and reduction audit quality behaviors. • Premature sign-off is mainly explained by the auditor's judgment that control is not necessary, the time budget constraint, the deadlines imposed by the client, the auditors' tendency to easily accept the explanations of the client as sufficient evidence, the time pressure caused by another assignment carried out in parallel and the difficulty in obtaining information from the client.
Sweeney and Pierce (2004) [40]	Control system variables (time pressure, performance evaluation style, participation in time	• Time pressure comes from three sources: budgets, internal deadlines and external deadlines. • Time pressure results mainly: (i) from an imbalance between the

	budgeting)	volume of audit work and the number of auditors assigned and (ii) from client pressure which imposes unrealistic deadlines, demands reductions in fees, changes the schedule of audit work and fails to prepare and communicate the information and documents requested. • Dysfunctional behaviors are positively associated with time pressure. • Time pressure negatively influences the training and supervision of assistants by seniors. • The relationship between time pressure and dysfunctional behaviors is moderated by appraisal style and participation in time budgeting. • A goal-oriented assessment style is seen to increase the likelihood of dysfunctional behaviors. • Senior auditors are reluctant to report to managers behavior threatening audit quality adopted by junior auditors.
Coram, Ng, and Woodliff (2004) [5]	Time budget pressure, anomalies risk level in the accounts	• It is more tolerable for senior auditors to accept questionable evidence than to truncate a sample. • Under the pressure of the time budget, the probability that senior auditors truncate a selected sample is lower when the risk of material misstatement in the accounts is high.
Pierce and Sweeney (2005) [41]	Quality control type, time delay pressure	• Partners are not aware of the high frequency of audit quality reducing behaviors (CRQ) adopted by auditors. • Partners recognize that time pressure is one of the causes of CRQ. • Partners are less concerned with low-level CRQ and consider that those relating to low-risk areas have no impact on the audit firm. • Controls put in place by audit firms to guarantee high-quality work suffer from limitations and the re-execution of work, which is one of the few controls that allow to detect CRQ, does not seem to take place.
Pierce and Sweeney (2006) [42]	Risk of detection, perception of consequences, internal communication, type of quality control, usefulness of the audit step, level of risk in the accounts	• Senior auditors take little consideration of their actions' ethical implications, adopt deviant behaviors in low-risk areas, reduce audit work for steps deemed unnecessary without having the approval of management and have a low perception of the risk to be discovered. • The adoption of deviant behaviors by seniors is influenced by the level of risk of their detection. • The magnitude of consequences such as dismissal, non-assignment to audit assignments, assignment to audit of small clients or lack of career progression, influence auditors' ethical behavior.
Soobaroyen and Chengabroyan (2006) [51]	Budget feasibility	• An increase in the feasibility of the budget leads to a decrease in premature sign-off. • Budget feasibility is not significantly associated with underreporting of audit time.
Coram *et al*. (2008) [4]	Dimensions of moral intensity (magnitude of consequences, social consensus, likelihood of effects on auditors and accounts' users)	• Auditors perceive all the deviant behaviors studied as bad, unacceptable, and lead to an incorrect audit opinion. • The probability of effects on auditors' detection varies significantly depending on the nature of the behavior. The behavior most likely to be discovered is "failing to research a technical issue". The most difficult one to be discovered is "rejecting awkward-looking items from a sample". • The magnitude consequences varies significantly depending on the nature of the behavior. The behavior with the most severe consequences is "false signoff". Those with the weakest consequences are "accepting weak client explanations", "failing to research a technical issue" and "failure to pursue questionable items". • The behavior with the highest moral intensity is "false signoff" and the behavior with the lowest moral intensity is "not testing all items in a sample".
McNamara and Liyanarachchi (2008) [28]	Time budget pressure	• Tight time budgets lead to an increase in reduction audit quality acts. • Auditors working in big audit firms are under more pressure compared to those working in smaller ones. • Junior auditors perceive easily achievable time budgets compared to senior auditors and managers.
Paino, Thani, and Isk (2012) [35]	Organizational commitment, professional commitment	• Organizational commitment is negatively correlated with the frequency of dysfunctional auditors' behaviors. • Professional engagement is not associated with dysfunctional

		behaviors.
Peytcheva and Gillett (2012) [39]	Previous involvement in audit work, time pressure, perception of reputation threats	• A previous intervention on the same file increases the risk of deletion by the auditors of data incompatible with the findings drawn during previous missions. • Excessive time pressure increases the risk that an auditor will substitute undesirable material. • Perception of reputational threats mediates prior involvement and high probability of deletion.
Svanberg and Öhman (2013) [52]	Time budget pressure, firm size, ethical culture (ethical leadership, expectations of obedience to authority, policy of sanctioning unethical behavior)	• Reduced audit quality behaviors are positively associated with ethical leadership and the sanction policy and negatively with submission to authority. These three factors of ethical culture have no effect on underreporting of audit time. • Time budget pressure has a significant impact on underreporting of audit time but has no effect on reduction audit quality acts • Auditors working in the Big Four are under more budget pressure and are more involved in underreporting of audit time compared to auditors working in the non-Big firms.
Morris (2014) [29]	Authentic leadership, organizational ethical culture, ethical position, personal characteristics (gender, age, type of firm, training in ethics, qualification, experience)	• Dimensions of authentic leadership and ethical organizational culture are negatively and significantly correlated with the frequency of dysfunctional behaviors of senior auditors. • The ethical position of auditors as well as their personal characteristics do not have a significant influence on the frequency of dysfunctional behaviors. • Ethical position of senior auditors as well as their personal characteristics do not moderate the relationship between the ethical culture of the firm and the frequency of senior auditor's behavior
Webb (2014) [59]	Ethical leadership, locus of control, affective professional commitment, organizational commitment	• Ethical leadership of the superior is significantly correlated with the dysfunctional behaviors except the underreporting of time. • Locus of control has no impact on auditor's behavior. • Organizational commitment is negatively correlated with dysfunctional behaviors while professional commitment is negatively correlated with underreporting of audit time. • Ethical leadership reduces fraud behavior more significantly for auditors with low professional and organizational commitment. • Ethical leadership reduces audit quality reducing behaviors more significantly for auditors with low professional commitment and internal locus of control.
Barrainkua and Espinosa-Pike (2015) [3]	Budget pressure, competence, ethical acceptability, influence of peers and superiors on ethical conflict resolution, ethical culture (ethical environment, organizational rewards), gender, age	• Underreporting of time is positively and significantly associated with budget pressure, lack of competence to conduct an audit assignment, ethical acceptability of underreporting audit time and perceived influence of peers and superiors on ethical conflict resolution. • Ethical environment, organizational rewards for unethical behavior as well as gender and age do not have a significant impact on the underreporting of audit time frequency.
Nor, Smith, Ismail, and Nahar (2015) [31]	Genre, expérience, niveau hiérarchique, type du cabinet d'audit, influence du client, pression budgétaire, niveau de risque, supervision	• Reduction audit quality behaviors are more frequent at the level of senior auditors and auditors practicing in non-big firms. • Reduction audit quality behaviors are not associated with gender and are negatively correlated with experience. • Reduction audit quality behaviors are mainly justified by the pressure of deadlines imposed by clients, time constraints, low risk and inadequate supervision.
Al-Shbiel (2016)	Locus of control, time pressure, leadership style (supervision, consideration), job satisfaction	• Consideration is negatively correlated with dysfunctional behaviors while time pressure, external locus of control and supervision are positively correlated with deviant behaviors. • Job satisfaction plays a mediating role between unethical behavior of auditors and locus of control, time pressure and supervision. • Job satisfaction is strongly influenced by time pressure, leadership style and external locus of control.
Gaddour (2016) [8]	LMX dimensions (affection, loyalty, contribution, professional respect), superior behavior (technical competence, good team management, professional behavior), performance evaluation style (budgetary, technical, social criteria), affective organizational commitment, support	• The three dimensions of the LMX (affection, loyalty, contribution) and the managerial behaviors of the superior minimize the non-professional behaviors, the mismanagement of the audit team and the reduced audit quality acts of senior auditors. • Only the performance evaluation based on technical criteria generates less mismanagement of the audit team and less reduction audit quality acts. • A favorable perception of organizational support by senior auditors lowers reduced audit quality behaviors and a perception

	organizational, intention to leave, budget pressure, time pressure, age, gender, firm size, experience, training	of a good level of organizational commitment reduces non-professional behaviors. • Budget pressure and time pressure are positively and significantly correlated with the dysfunctional behaviors. • More than 1.7 years of experience as a senior auditor leads to less non-professional behaviors and less reduced audit quality behaviors. While experience in auditing exceeding 4.3 years results in less non-professional behaviors. • Auditors under the age of 27.8 are more inclined to engage in non-professional behaviors than an older auditor.
Nehme *et al*. (2016) [30]	Time budget pressure, time deadline pressure	• Auditors do not adopt dysfunctional behaviors under time pressure but work on their personal time to complete the assignment on time.
Svanström (2016) [53]	Time budget pressure, participation in training, understanding of the profession, organizational involvement, praise, firm size, gender, experience, number of assignments, dialogue with the client	• Time pressure is positively and significantly associated with dysfunctional auditors' behaviors. • The level of participation in training activities (workshops, seminars, etc.) and the level of understanding of audit work are significantly and negatively associated with dysfunctional behavior. • The other variables are not significantly linked to auditors' behavior.
Johansen and Christoffersen (2017) [14]	Assessment of auditor performance focused on efficiency, client and quality, organizational commitment, firm size, experience	• An assessment of auditor performance based on effectiveness as well as organizational commitment are not associated with dysfunctional behaviors. • An assessment of auditor performance based on client and quality is positively and negatively correlated with auditor behavior. • Auditors with more experience and operating in the Big four adopt less reduced audit quality behaviors.
Johari, Mohd-Sanusi, and Chong (2017) [15]	Moral intensity, ethical sensitivity, ethical judgment, ethical intention, age, qualification, gender, experience, race	• Gender, age, experience, qualification and ethnicity are not associated with unethical behavior of financial auditors. • Moral intensity and ethical sensitivity do not influence auditors' behavior. • Judgment is significantly associated with auditors' behavior. • A positive and statistically significant relationship exists between ethical intention and ethical behavior
Smith and Emerson (2017) [50]	Stress arousal (worry, rumination), burnout, resilience	• Higher levels of resilience are associated with lower reported levels of reduced audit quality practices, as well as decreases in both stress arousal and burnout tendencies. • Stress arousal and burnout are positively and significantly correlated with reduced audit quality practices.
Amiruddin (2019)	Time pressure, role ambiguity, workplace family conflict, work stress	• Role ambiguity and work-family conflict are not significantly associated with reduced audit quality behaviors. • Time pressure and work stress are strongly associated with reduced audit quality behaviors.

Discussion

The analyzed studies confirm the existence of different forms of dysfunctional behavior that are adopted by financial auditors during audit assignments. Ranging from underreporting of audit time to truncating a selected sample and prematurely signing-off on an audit program step, these practices are committed by different hierarchical levels (juniors, seniors, managers) and are oriented towards the firm (Cast doubt on the firm's methods, etc.) (Herrbach, 2000) [12], towards the hierarchy (Gossip about its hierarchy, etc.), (Gaddour, 2016) [8] towards the audit team (Supervise a team member inadequately, fill out staff performance appraisals too rapidly, put the audit team under excessive pressure, etc.) (Herrbach, 2000) [12] and towards the quality of the audit work performed (Making superficial reviews of client documents, accepting weak client explanations, reduction in the amount of documentation below that considered acceptable etc.) (Tim Kelley & Margheim, 1990; Malone & Roberts, 1996) [19, 25]. These behaviors, which deviate from the code of ethics and international audit standards, threaten the audit quality by increasing the risk that the opinion formulated is based on insufficient, inaccurate, or falsified documentation (T Kelley & Margheim, 1987) [18]. Previous research also shows that auditors engage in these behaviors at different stages of the audit process (internal control review, audit of external charges, payroll audit, physical inventory procedure, etc.) and at a frequency rate that should be of concern to the audit profession (Alderman & Deitrick, 1982; Donnelly, Quirin, & O'Bryan, 2003; Raghunathan, 1991; Sweeney, Pierce, & Arnold Sr, 2013; Webb, 2014) [1, 6, 46, 56, 59]. Auditor's deviant behaviors are therefore problematic and its legitime to question their significant antecedents. Studies carried out on the subject show that various factors influence auditors' behavior and could be classified into two categories: individual factors and contextual factors. The main factors that are strongly associated with reduced audit quality behaviors are (i) time budget pressure, (ii) work stress, (iii) consideration of the audit step as unimportant or unnecessary, (iv) authentic and ethical leadership (v) lack of experience, inadequate training, and incompetence, (vi) ethical intention, (vii) poor supervision and (viii) level of sanction.

Conclusion

In this article, we have highlighted the deviant behaviors adopted by financial auditors when performing audit assignments. The absence in the literature of a definition and a typology of deviant behaviors adapted to the context of financial audit, led us to propose an extensive definition that takes into account the three features that characterize deviant behavior (intentionality, violation standards, negative consequences) and to develop a theoretical conceptualization of the deviances adopted in financial auditing. Our modeling distinguishes four forms of deviant behavior namely, technical deviance, tortious deviance, managerial deviance and professional deviance.

Over a period of forty years, we have reviewed thirty-two studies dealing with deviant behaviors of financial auditors. Our literature review enabled us to identify 65 antecedents of dysfunctional auditors' behavior. The analysis of these studies' conclusions indicates that some factors are more dominant than others, some other factors significantly influence the ethical conduct of financial auditors, while other factors have either a mixed effect or no effect at all. The factors that most favor the occurrence of deviant behaviors relate to time budget pressure, the consideration of the audit step as unimportant or unnecessary, level of risk in the accounts, inadequate supervision, ethical judgment and intention, work stress, unethical leadership, level of control in the firm, perceived level of sanctions, lack of experience, inadequate training and incompetence.

Despite the theoretical and empirical contributions of these research studies, the literature on deviant behaviors in the field of financial auditing still presents some limits which constitute areas of future research to be explored not merely for a better understanding of unethical conduct of auditors but also for a continuous contribution to improve the quality of financial auditing. Indeed, these studies were limited only to the examination of the technical and social dimensions of the dysfunctional behaviors adopted by the junior or senior auditors, and which relate to the execution of the audit program, the auditor's professionalism, supervision, guidance and evaluation of audit collaborators. Scientific studies almost completely neglect the behaviors likely to be perpetrated by partners or managers, particularly when accepting the assignment, drafting the audit report, formulating the opinion or implementing the alert procedure. The need for research on this category of deviant behavior was emphasized by Karcher (1996) [17] who prompted future research to examine ethical behavior at all levels of the hierarchical structure of auditors and not ignore serious ethical issues that may have drastic repercussions. Another limit is that the literature on auditors' deviant behaviors is predominantly Anglo-Saxon and very few studies are carried out in French-speaking or Arabic-speaking countries whose culture is radically different from English-speaking countries. Faced with this contextual dominance of Anglo-Saxon studies, future research is called to adopt an intercultural approach by conducting more studies in non-Western and under developing countries which are all under-represented in the literature. Furthermore, most previous studies have used quantitative method to examine deviant behaviors to the detriment of experimental and qualitative methods which are more suitable for studying in depth auditor's behavior and their relation to the individual or contextual factors. Finally, further work is needed to examine (i) factors that have never been studied in the literature on auditors' deviant behavior, such as "religion" and "external environment" which have been examined in other contexts than the audit, (ii) factors that previous studies have shown mixed results such as age, gender, qualification and auditor's rank and (iii) factors which have already been studied in relation to auditor's deviant behavior but which require more in-depth research due to the small number of existing studies such as superiors' influence, peers' influence, ethical culture, cognitive moral development, ethical orientation and ethical sensitivity.

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