

ABSTRACT

The quality of the opinion provided by audit firms is an important determinant of their long-term survival. However, audit quality is difficult to gauge, which makes it particularly sensitive to the behaviour of the individuals who carry on audit work. Differences of interest between partners and other firm members can then have adverse consequences on the work motivation of field auditors. Research shows that dysfunctional behaviours such as gathering of insufficient evidence, failing to pursue a questionable item, replacing audit procedures, under reporting the audit time and superficial reviewing of client document superficially have negative effects on the auditing profession (David and Jefferey,2003 & Olivier, 2001).

This study is to investigate the relationships among task complexity, client's importance, auditors' turnover intention, time budget pressure and auditor's independence. Another purpose is to investigate how these factors affecting the possibility of the dysfunctional auditing behaviours' occurrence. Findings of this research suggest ways to assist accountants to improve their quality of work by avoiding the dysfunctional behaviour which is caused by the factors mentioned above. It may also help them to find a better way to train their staff to improve these factors for offering more professional service; and also to remind people the accounting profession should give appropriate emphasis to the possibility of dysfunctional behaviour when developing professional standards. Overall, this behavioural auditing research is to call for attention on the causes of dysfunctional auditing behaviour and cost effective means of eliminating this behaviour.