

The unstoppable streams of corporate failures raise serious concerns for a wide range of corporate stakeholders. Researchers identified several kinds of dysfunctional behaviors that include but are not limited to premature signoff, altering the audit process, giving superficial review of audit documents, gathering insufficient audit evidence, improper reporting, relying overly on client's work, and underreporting of audit time. This auditors' poor workmanship in the audit profession is termed as dysfunctional audit behavior.