

ABSTRAKSI

Penelitian ini bertujuan untuk menganalisis dan menguji secara empiris pengaruh *time budget pressure*, *locus of control*, komitmen profesional terhadap kualitas audit dengan perilaku disfungsional audit sebagai variabel intervening. Populasi dalam penelitian ini adalah seluruh auditor independen dengan berbagai jenjang structural yaitu rekan, supervisor, senior, dan junior audit yang bekerja pada Kantor Akuntan Publik (KAP) yang berada di Semarang. Berdasarkan hasil penyebaran kuesioner, maka diperoleh jumlah sampel sebesar 66 auditor. Alat analisisnya adalah *Path Analysis* dimana sebelumnya dilakukan uji validitas dan reliabilitas serta uji asumsi klasik.

Hasil pengujian menunjukkan bahwa *time budget pressure* mempunyai pengaruh positif terhadap perilaku disfungsional audit sedangkan *locus of control* dan komitmen profesional berpengaruh negatif terhadap perilaku disfungsional audit. *Time budget pressure* dan perilaku disfungsional audit mempunyai pengaruh negatif terhadap kualitas audit, sedangkan *locus of control* dan komitmen profesional berpengaruh positif terhadap kualitas audit. Perilaku disfungsional audit mampu menjadi variabel intervening antara *time budget pressure* terhadap kualitas audit, sedangkan perilaku disfungsional audit tidak mampu menjadi variabel intervening antara *locus of control* dan komitmen profesional terhadap kualitas audit

Kata Kunci : *time budget pressure*, *locus of control*, komitmen profesional, perilaku disfungsional audit dan kualitas audit.

ABSTRACT

This study aims to analyze and test empirically the influence of time budget pressure, locus of control, professional commitment to audit quality with dysfunctional audit behavior as an intervening variable. The population in this study were all independent auditors with various structural levels, namely colleagues, supervisors, seniors, and junior auditors who worked at the Public Accounting Firm (KAP) located in Semarang. Based on the results of the distribution of questionnaires, the number of samples obtained by 66 auditors. The analysis tool is Path Analysis where previously the validity and reliability tests and the classic assumption test were performed.

The test results show that time budget pressure has a positive effect on dysfunctional audit behavior while the locus of control and professional commitment negatively affect audit dysfunctional behavior. Time budget pressure and audit dysfunctional behavior have a negative influence on audit quality, while locus of control and professional commitment have a positive effect on audit quality. Audit dysfunctional behavior is able to be an intervening variable between time budget pressure on audit quality, whereas audit dysfunctional behavior is not able to be an intervening variable between locus of control and professional commitment to audit quality.

Keywords : time budget pressure, locus of control, professional commitment, audit dysfunctional behavior and audit quality.