

ABSTRAKSI

Penelitian ini bertujuan untuk mendapatkan bukti empiris sejauhmana pengaruh *locus of control, organizational commitment, turnover intention, performance, time budgeted pressure, audit fee*, terhadap perilaku disfungsional auditor, dan perilaku disfungsional auditor terhadap kualitas hasil audit. Populasi dalam penelitian ini adalah seluruh auditor yang bekerja di Kantor Akuntan Publik di kota Semarang pada tahun 2014. Teknik sampling dalam penelitian ini menggunakan *convenience sampling*. Pengambilan data dalam penelitian ini menggunakan metode kuesioner. Data dianalisis menggunakan regresi berganda. Hasil penelitian menunjukan bahwa seluruh variabel terbukti berpengaruh positif terhadap perilaku disfungsional sehingga peningkatan *locus of control, organizational commitment, turnover intention, performance, time budgeted pressure, audit fee* dapat meningkatkan perilaku disfungsional. Sebaliknya jika tingkat keenam variabel tersebut semakin rendah, dapat menurunkan perilaku disfungsional. Dan perilaku disfungsional berpengaruh terhadap kualitas hasil audit.

Kata Kunci : Perilaku Disfungsional, Kualitas Hasil Audit, Karakteristik Personal Auditor, Lokus Kendali, Anggaran Waktu Audit, Komitmen Organisasi

ABSTRACT

This research aimed to obtain empirical evidence of the extent to which locus of control, organizational commitment, turnover intention, performance, time budgeted pressure, audit fee, of auditor dysfunctional behavior. And auditor dysfunctional behavior of influence the audit quality. The population in this study were all auditors working in public accounting firm in Semarang city in 2014. Sampling in this study using a convenience sample. Retrieval of data in this study using a questionnaire. Data were analyzed using multiple regression. The result of this research showed that all of the independent variables influence the dysfunctional behavior so that increasing of locus of control, organizational commitment, turnover intention, performance, time budgeted pressure, audit fee can make dysfunctional behavior increase. On the contrary, decreasing of locus of control, organizational commitment, turnover intention, performance, time budgeted pressure, audit fee can make dysfunctional behavior decrease too. And dysfunctional behavior influence on audit quality.

Key words : Dysfunctional Behavior, Audit Quality, Auditor Personal Characteristic, Locus Of Control, Time Budgeted Pressure, Organizational Commitment.