

INTISARI

Tujuan dari penelitian ini adalah untuk menguji pengaruh hubungan antara *turnover intention*, komitmen organisasi, tekanan anggaran waktu, *locus of control* eksternal dan skeptisisme profesional terhadap perilaku disfungsi audit. Pengujian ini menggunakan perilaku disfungsi audit sebagai variabel dependen serta variabel *turnover intention*, komitmen organisasi, tekanan anggaran waktu, *locus of control* eksternal dan skeptisisme profesional sebagai variabel independen.

Sampel yang digunakan adalah auditor yang bekerja di Kantor Akuntan Publik wilayah D.I Yogyakarta dan Jawa Tengah. Sampel diambil dengan metode *purposive sampling*. Berdasarkan proses penyebaran kuesioner diperoleh sampel 44 responden. Metode statistik menggunakan Analisis Regresi Berganda.

Hasil penelitian menunjukkan bahwa variabel komitmen organisasi dan skeptisisme profesional berpengaruh secara negatif terhadap perilaku disfungsi audit. *Turnover Intention*, tekanan anggaran waktu dan *locus of control* eksternal tidak berpengaruh terhadap perilaku disfungsi audit.

Kata Kunci: *Turnover Intention*; Komitmen Organisasi; Tekanan Anggaran Waktu; *Locus Of Control* Eksternal; Skeptisisme Profesional; Perilaku Disfungsi Audit.

ABSTRACT

The purpose of this study was to examine the effect of turnover intention, organizational commitment, time budget pressure, external locus of control and professional skepticism of the dysfunctional audit behavior. This study used dysfunctional audit behavior as dependent variable and turnover intention, organizational commitment, time budget pressure, external locus of control and professional skepticism as independent variables.

The samples used in this study were auditors who work in public accounting firm in the region of D.I Yogyakarta and Central Java. The samples were taken by using purposive sampling method. Based on the distribution of the questionnaire, 44 respondents were obtained as the samples. Statistical methods used in this study were Liniear Regression Analysis.

The result of this study shows that the external organizational commitment and skepticism professional have negative effect on the audit dysfunctional behavior. Turnover Intention, time budget pressure and locus of control do not affect the dysfunctional audit behavior.

Keywords: Turnover Intention; Organizational Commitment; Time Budget Pressure; External Locus Of Control; Professional Skepticism; Dysfunctional Audit Behavior.