ABSTRACT

The purpose of this study was to examine the effect of locus of control, organizational commitment, task complexity, turnover intention, and time budget pressure on the dysfunctional audit behavior. This study used dysfunctional audit behavior as the dependent variable and locus of control, organizational commitment, task complexity, turnover intention, and time budget pressure as independent variables. The samples used in this study were auditors who work in public accounting firms in Semarang, Solo, and Yogyakarta. The samples were taken using purposive sampling method. Based on the distribution of the questionnaire, 56 respondents were obtained as the samples.

Statistical methods used in this study were Linear Regression Analysis. The result of this study shows that locus of control, task complexity, and time budget pressure have a positive effect on the audit dysfunctional, the organizational commitment has a negative effect on the audit dysfunctional behavior, and turnover intention does not affect the dysfunctional audit behavior and

Keywords: Locus of control, commitment organizational, task complexity, and time budget pressure, dysfunctional audit behavior.