

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh *time budget pressure*, *task complexity*, *locus of control* eksternal, *turnover intention*, dan komitmen organisasi terhadap perilaku disfungsi audit. Pengujian ini menggunakan perilaku disfungsi audit sebagai variabel dependen serta variabel *time budget pressure*, *task complexity*, *locus of control* eksternal, *turnover intention*, dan komitmen organisasi sebagai variabel independen. Sampel yang digunakan adalah auditor yang bekerja di Kantor Akuntan Publik wilayah D.I Yogyakarta dan Jawa Tengah. Penelitian ini menggunakan metode *purposive sampling*. Jenis data yang digunakan dalam penelitian ini adalah data primer. Berdasarkan proses penyebaran kuesioner diperoleh sampel 44 responden. Uji Hipotesis pada penelitian ini menggunakan regresi berganda dengan menggunakan aplikasi software *SPSS v.15*. Hasil penelitian menunjukkan bahwa *time budget pressure* dan *locus of control* eksternal berpengaruh positif terhadap perilaku disfungsi audit. *Task complexity*, *turnover intention*, dan komitmen organisasi tidak berpengaruh terhadap perilaku disfungsi audit.

Kata kunci: *time budget pressure*, *task complexity*, *locus of control* eksternal, *turnover intention*, komitmen organisasi, dan perilaku disfungsi audit.

ABSTRACT

This study aims to determine the influence of time budget pressure, task complexity, external locus of control, turnover intention, and organizational commitment towards dysfunctional audit behavior. This study used dysfunctional audit behavior as dependent variable and time budget pressure, task complexity, external locus of control, turnover intention, and organizational commitment 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. Hypothesis test on this study using multiple regression using software applications SPSS v. 15. The result of this study shows that time budget pressure and external locus of control have positive effect on the audit dysfunctional behavior. task complexity, turnover intention and organizational commitment do not affect the dysfunctional audit behavior.

Keywords: time budget pressure, task complexity, external locus of control, turnover intention, organizational commitment, and dysfunctional audit behavior.