

ABSTRACT

The aim of this research is to examine the effect of auditor's personal characteristics and environmental factors on acceptance of dysfunctional audit behavior. Personal characteristics in this research were determined by the locus of control, turnover intention, and auditor performance. While environmental factors were determined by time budget pressures that faced by auditors. The subjects of the research is external auditors who work in public accounting firm in Yogyakarta and Semarang. The sampling technique using a convenience sampling. Data were obtained from the questionnaire (primary) were distributed to 65 respondents and as many as 55 questionnaires can be processed and tested. Analysis techniques in this research using SPSS version 22.

The results showed that the variables turnover intention and time budget pressure have a positive relationship to the auditor's acceptance of dysfunctional audit behavior, while the variables locus of control and auditor performance does not related to dysfunctional audit behavior

Keywords : *Locus of control, Turnover Intention,, Auditor performance, Time Budget Pressure, Dysfunctional Audit Behavior*