

ABSTRAKSI

Yudi Safar Oswandy, Relation Personal Characteristics of Auditors on the Dysfunctional Audit Behavior (under the guidance of Mutiara Maimunah., SE., MSI., Ak.)

This study aimed to obtain empirical evidence about the relationship of personal characteristics of auditors, either individually (partial) and jointly (simultaneously) on the Dysfunctional Audit Behavior. Independent variables in this research that the personal characteristics of auditors that is formed by three indicators that shape it, among others, external locus of control, performance and turnover intention. While the dependent variable in this research that the behavior of irregularities in the audit. The data used in this study is the primary data obtained through questionnaires. Of the 80 questionnaires distributed, 63 questionnaires were returned and analyzed. Data analysis using regression methods. The results showed the first hypothesis (H1) is an external locus of control are positively related to behavioral aberrations in the audit is rejected, the second hypothesis (H2) is negatively related to performance of the behavior of irregularities in the audit is rejected, the third hypothesis (H3) turnover intention are positively related to behavioral aberrations in the audit is received.

Keywords: external locus of control, performance, turnover intention and Dysfunctional Audit Behavior.