ABSTRACT

THE IMPACT OF LOCUS OF CONTROL AND WORK PRESSURE TO THE AUDITOR QUALITY

By

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This research to determine the impact of locus of control and work pressure on auditor quality, especially for the auditors of BPK RI Lampung. Locus of control variables measure by the questionnaire that consists of 16 statements which expanded by Spector, 1988. The variable of work pressure measure using 16 statement item which adopted by Aji, 2010. The quality of auditor measure using 7 statements items that adopted from Riani, 2013.

The number of sample which used in this research is 32 respondents with purpose. Testing done with multiple linear regression analysis, previously performed classical assumption to test the reliability of the research data.

The results showed that the only internal locus of control variable has a significant positive influence towards quality of auditors. Meanwhile external locus of control and work pressure variable haven’t significant influence towards the quality of auditors.

Keyword: the auditor quality, internal locus of control, external locus of control, work pressure.