

ABSTRACT

Effect of Personal Characteristics Independent Auditor On *Dysfunctional Audit Behavior* In Audit

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This study aimed to examine the influence of personal characteristics that relate directly as locus of control, individual performance, turnover intention, organizational commitment to the level of the auditors in the audit of dysfunctional audit behavior in public accounting firm located in Jakarta.

Based on the results of a study of 43 auditors who work in public accounting firm in Jakarta and in 2012 enrolled in IICPA respondents in this study, studies show that the hypothesis which states that "personal characteristics that relate directly as an external locus of control, individual performance, turnover intention, organizational commitment to influence the dysfunctional audit behavior " only variable individual performance and turnover intention that affect the dysfunctional audit behavior, while the variable external locus of control, internal locus of control and organizational commitment that does not affect the dysfunctional audit behavior.

Keywords: locus of control, individual performance, turnover intention, organizational commitment, dysfunctional audit behavior