

ABSTRACT

This research is a study about acceptance of dysfunctional audit behavior. The purpose of this research is to examine the relationship between auditor personal characteristics and acceptance of dysfunctional audit behavior. Auditor personal characteristics are identified such as job satisfaction, organizational commitment, and turnover intentions.

This research conducted with survey on auditors working on the big audit firms in Jakarta that affiliated to foreign audit firms (The Big Four). Unit analysis are auditors who have non-partner position i.e: junior, senior, and manager that concentrated in audit services. The structural equation modeling with AMOS program is used to analyzed the data.

The results of this research suggest that job satisfaction has significant negative relationship to acceptance of dysfunctional audit behavior. Organizational commitment has significant negative relationship to acceptance of dysfunctional audit behavior. Turnover intentions has significant positive relationship to acceptance of dysfunctional audit behavior. The results of this research suggest that personal characteristics play a role in identifying auditor acceptance of dysfunctional audit behavior.

Key Words : *Acceptance of Dysfunctional Audit Behavior, Job Satisfaction, Organizational Commitment, Turnover Intentions, Auditor.*