

ABSTRACT

This research aims to investigate the influence of internal and external characteristics of personal auditor in relation to dysfunctional audit behavior. Internal characteristics of personal auditor in this research refers to research conducted by Harini et al. (2010) and Yuen et al. (2013) by using variable locus of control and turnover intention. While the external characteristics of personal auditor reflected by variable time budget pressure, client's importance, and task complexity, which also investigated by Yuen et al (2013).

This study used primary data. Sample in this study was 65 auditors from the public accounting firm in Surakarta, Semarang and Yogyakarta. This study used questionnaire which distributed directly to the auditors. Data analysis used SPSS 16.

The results of this research show that there is significant relationship between time budget pressure and turnover intention to dysfunctional audit behavior but there is no significant relationship between client's importance, task complexity, and locus of control to dysfunctional audit behavior.

Keywords : dysfunctional audit behavior, time budget pressure client's importance, task complexity, locus of control, turnover intention.