ABSTRACT

Audit quality is determined by the exact process to be followed and auditing of personal control.Individual behavior is a reflection of the personality while situational factors that occurred when it will encourage someone to make a decision, dysfunctional behavior can be caused by factors audit the personal characteristics of the auditors (internal factors) as well as situational factors when performing audits (external factors). The purpose of this study is: To test empirically the influence of intelligence (ESQ), locus of control on the acceptance of dysfunctional behavior of the audit. To test empirically the influence of intelligence (ESQ), locus of control on employee performance. And to test empirically intelligence (ESQ) and locus of control as an antecedent variable in the relationship between employee performance with revenue audit dysfunctional behavior.

The study population was a government auditor who worked on the Inspectorate of Central Java Central Java, with a total sample of 38 respondents. Determination of samples with sampling is convenience sampling nonprobability. Types of data used are primary data with questionnaires and secondary data with the literature. Analytical tool used is the Partial Least Square (PLS).

The results of this study are: ESQ negatively affect the acceptance of dysfunctional behavior of the audit. Locus of control is not a positive influence on acceptance of dysfunctional behavior of the audit. ESQ positive effect on the performance of the auditor, meaning the higher the ESQ, the higher the performance of auditors. Locus of control does not negatively affect the performance of auditors. ESQ as an antecedent variable in the relationship between employee performance with the acceptance of dysfunctional behavior of the audit. Locus of control rather than as an antecedent variable in the relationship between employee performance with the acceptance of dysfunctional behavior of the audit.

Keywords: ESQ, Locus of Control, Dysfunctional Behavior and Performance