

ABSTRACT

The research aims to analyze whether internal auditors' job stress, job satisfaction, and job performance are related to the divergence of Locus of Control.

Research data is collected from those internal auditor firms in Semarang have completed and returned the questionnaires. Data obtained by distributing directly to the internal auditor. 78 questionnaires have been distributed and those can be used as sample for analysis are 48 pieces. Data analysis tool uses the Mann-Whitney Test with SPSS Program Ver. 17.

The research results finds that those internal auditors who have an internal Locus of Control feels the job stress is lower than those internal auditors who have an external Locus of Control and internal auditors who have an internal Locus of Control feels job satisfaction is better than those internal auditors who have external Locus of Control. Contrary to both variables, job stress and job satisfaction, job performance of internal auditors who have an internal Locus of Control were not statistically different from those internal auditors who have an external Locus of Control

Keyword: *Locus of Control, Job Stress, Job Satisfaction, Job Performance, Internal Auditor.*