

ABSTRACT

In facing an environment changing, company is obliged to improve the effectivity of management control system to make sure harmony level of the end goal between individual and organization. Hence, leader should be able to influence organization member in order individual goal consistantly with organization it self. Besides high job motivation and locus of control also influence goal achievement. Job satisfaction and job performance are the end of goal organization. This study is conducted to prove the connection between organizational commitment, top leadership style, job motivation, and locus of control toward auditor's job satisfaction. The research aim to analized the influence of organizational commitment, top leadership style, work motivation, and locus of control toward job satisfaction of auditor.

This study used primary data obtained by distributing questionnaires to auditor that worked at Public Accounting Firm in Semarang area are listed on KAP Directory issued by Indonesian Institute of Public Accountants (IAPI) in 2010. The sampling was using convience sampling method, while the methods of data analysis using multiple regression analysis (multiple regression analysis).

The results of multiple regression test show that organizational commitment, top leadership style, and work motivation have positive and significant toward job satisfaction of auditors. The dominant variables influence toward job satisfaction of auditors is top leadership style.

Keywords: *Organizational commitment, top leadership style, work motivation, locus of control, job satisfaction auditors*