

ABSTRACT

This research aims to analyze the influence of locus of control on the performance of internal auditors and to analyze the influence of task complexity on the performance of internal auditors. Data from this study were obtained from the internal auditor who worked on the Inspectorate of Government of Central Java Province who filled out and returned a questionnaire.

The study population was an internal auditor who worked on the Inspectorate of government of Central Java Province. Determination of the sample with a nonprobability convenience sampling is sampling. Type of data used by the media is the primary data in the form of a questionnaire. Questionnaires that were distributed as much as 40 units and the number of questionnaires were returned which can be used as samples for analysis as many as 37 pieces. Data analysis tool used is multiple regression analysis (Multiple Regression) in the program SPSS Ver. 16.

The results of this study suggest that testing the influence of locus of control variables indicate that the LOC has an influence on the performance audit. Auditors who have internal locus of control tend to have higher performance audit. The results also showed that the complexity of the task has an effect on the performance of auditors. The existence of audit tasks are complex in their implementation by the auditor, the auditor after processing tend to have higher performance audit.

Keywords: *Locus of control, Audit Task Complexity, Performance, Internal Auditor*