

## **ABSTRACT**

*This study aims to determine the effect of auditor independence, locus of control, Professional Commitment on Audit Deviance Behavior and the Effect of Audit Deviation Behavior on Auditor Quality and time budget pressure as a variable of moderation, empirical study at the Accounting Firm in Semarang.*

*The population in this study used all auditors working at the Accounting Firm in Semarang. The research sample consisted of auditors working at the Accounting Firm in Semarang based on certain criteria or considerations. The data in this study used multiple regression analysis and Moderated Regression Analysis.*

*The results and this study showed that the independence of the auditor and locus of control had a significant on dysfunctional audit behavior, while professional commitment had no significant. dysfunctional audit behavior of Auditor Quality and Time Budget Pressure to moderate the effect of dysfunctional audit behavior of Auditor Quality. The implications of this study indicate that Accounting Firm can hold training arrangements for locus of control and emphasize the need for commitment to the auditor's work profession in order to suppress dysfunctional audit behavior and the Auditor needs to increase its independence in carrying out its duties to audit so that it is not tied to the client company it audits.*

*Keywords: Auditor Independence, Locus Of Control, Professional Commitment, Auditor Quality, Time Budget Pressure and dysfunctional audit behavior.*