

ABSTRACT

The purpose of this study is to analyze the effect of locus of control, audit experience and task complexity on dysfunctional audit behavior. In addition, this study aims to analyze the effect of locus of control, audit experience and task complexity on dysfunctional audit behavior with workplace spirituality as a moderating variable.

This research was conducted using a survey method by distributing questionnaires to research respondents. Respondents from this study are auditors in the Public Accounting Firm in Central Java. The number of samples used in this study were 90 auditors from a total population of 109 auditors. The analytical tool used in this study was WarpPLS 4.0.

The results of this study indicate that external locus of control and task complexity positively affect dysfunctional audit behavior while audit experience has negative effect on dysfunctional audit behavior. Other results show that workplace spirituality does not have a moderating effect on the relationship of locus of control, audit experience, and task complexity on dysfunctional audit behavior.

Keywords: Locus of control, audit experience, task complexity, workplace spirituality and dysfunctional audit behavior