

ABSTRAK

Penelitian ini bertujuan memberikan bukti empiris mengenai pengaruh stres kerja terhadap perilaku disfungsional audit, pengaruh sifat kepribadian yang menggunakan metode *The Big Five Personality* terhadap perilaku disfungsional audit, pengaruh *locus of control* terhadap perilaku disfungsional audit, dan komitmen organisasi terhadap perilaku disfungsional audit. Responden yang diambil adalah Auditor yang bekerja di Kantor Akuntan Publik (KAP) dengan teknik pengambilan sampel menggunakan *purposive sampling* antara lain merupakan seluruh staf audit baik junior maupun senior dan telah bekerja minimal 1 tahun dan diperoleh data sebanyak 43 orang auditor sebagai responden. Analisis data menggunakan uji validitas dan uji reliabilitas, untuk menguji hipotesis menggunakan koefisien determinasi (r^2), uji F dan uji t.

Hasil penelitian ini menunjukkan bahwa: (1) Stres kerja berpengaruh terhadap perilaku disfungsional audit, (2) Sifat kepribadian *openness to experience* dan *conscientiousness* berpengaruh pada perilaku disfungsional audit, sedangkan sifat kepribadian *extraversion*, *agreeableness*, dan *neuroticism* tidak berpengaruh pada perilaku disfungsional audit, (3) *Locus of control* berpengaruh pada perilaku disfungsional audit, (4) komitmen organisasi berpengaruh pada perilaku disfungsional audit.

Kata Kunci: Sifat Kepribadian, *Locus of Control*, Komitmen Organisasi, Stres Kerja, Perilaku Disfungsional Audit

ABSTRACT

This study aims to provide empirical evidence about the effect of work stress on audit dysfunctional behavior, influence personality traits using The Big Five Personality of the audit dysfunctional behavior, the influence of locus of control on the audit dysfunctional behavior, and organizational commitment to audit dysfunctional behavior. Auditor respondents drawn is that working in Public Accounting Firm with the sampling technique used purposive sampling, among others, the entire staff of both junior and senior audit and have worked at least one year and the data obtained as many as 43 people auditors as respondents. Data analysis using validity and reliability test, to test the hypothesis using the coefficient of determination, F test and t test.

These results indicate that: (1) Job stress affects the dysfunctional behavior of the audit, (2) The nature of personality openness to experience and conscientiousness affect the dysfunctional behavior of the audit, while the personality trait extraversion, agreeableness, and neuroticism no effect on the dysfunctional behavior of the audit, (3) Locus of control affects the dysfunctional behavior of the audit, (4) organizational commitment affects the audit dysfunctional behavior.

Keywords: Personality Traits, Locus of Control, Organizational Commitment, Job Stress, Dysfunctional Behavior Audit