

ABSTRAK

Darul Aqsah, 2019. Pengaruh Locus Of Control Terhadap Kualitas Audit (Studi pada Kantor Akuntan Publik di Makassar), Skripsi Fakultas Ekonomi dan Bisnis Jurusan Akuntansi Universitas Muhammadiyah Makassar, Dibimbing oleh pembimbing I Andi Rustam dan Pembimbing II Amran.

Penelitian ini bertujuan untuk meneliti apakah terdapat pengaruh *locus of control* terhadap kualitas audit di Kantor Akuntan Publik (KAP) di Makassar. Penelitian ini menggunakan desain studi asosiasi. Pengumpulan data dalam penelitian ini diperoleh dari kuisioner (primer) yang diberikan kepada Kantor Akuntan Publik (KAP) di Makassar. Selama kurang lebih dua bulan. Variabel Independen dalam penelitian ini yaitu *locus of control* internal dan *locus of control* eksternal, sedangkan variabel dependen yaitu kualitas audit.

Metode analisis data yang digunakan adalah analisis regresi berganda. Hasil penelitian ini menunjukkan bahwa (1) *locus of control* internal berpengaruh positif terhadap kualitas audit (2) *locus of control* eksternal berpengaruh negatif terhadap kualitas audit (3) *locus of control* internal dan *locus of control* eksternal berpengaruh secara simultan terhadap kualitas audit yang dihasilkan oleh Kantor Akuntan Publik (KAP) di Makassar.

Kata Kunci: *Locus Of Control* Internal, *Locus Of Control* Eksternal, Kualitas Audit.

ABSTARCT

Darul Aqsah, 2019. *The Effect of Locus of Control on Audit Quality (Study at the Public Accountant Office in Makassar)*, Thesis of the Faculty of Economics and Business Accounting Department, Muhammadiyah University of Makassar, Supervised by supervisor I Andi Rustam and Advisor II Amran.

This study aims to examine whether there is an influence of locus of control on audit quality at the Public Accounting Firm (KAP) in Makassar. This study uses an association study design. Data collection in this study was obtained from a questionnaire (primary) given to the Public Accounting Firm (KAP) in Makassar. For about two months. The independent variables in this study are internal locus of control and external locus of control, while the dependent variable is audit quality.

The data analysis method used is multiple regression analysis. The results of this study indicate that (1) internal locus of control has a positive effect on audit quality (2) external locus of control has a negative effect on audit quality (3) internal locus of control and external locus of control has a simultaneous effect on audit quality produced by Public Accounting Firm (KAP) in Makassar.

Keywords: Internal Locus of Control, External Locus of Control, Audit Quality.