

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *locus of control*, pengalaman auditor, komitmen profesional, etika profesional, dan sikap independensi terhadap perilaku auditor dalam menghadapi konflik audit. Menggunakan metode kuantitatif, data dikumpulkan melalui kuesioner yang disebarakan kepada auditor di beberapa Kantor Akuntan Publik (KAP) di Surabaya. Analisis data dilakukan dengan regresi linear untuk menguji hubungan antar variabel.

Hasil penelitian menunjukkan bahwa komitmen profesional dan etika profesional berpengaruh signifikan terhadap perilaku auditor dalam situasi konflik audit, sedangkan *locus of control*, pengalaman auditor, dan sikap independensi tidak memiliki pengaruh yang signifikan. Temuan ini mengindikasikan bahwa auditor dengan tingkat komitmen dan kesadaran etika yang tinggi lebih mampu mempertahankan integritas dan objektivitas dalam menghadapi tekanan profesional.

Penelitian ini memberikan implikasi bagi akademisi dan praktisi dalam meningkatkan profesionalisme auditor serta sebagai referensi bagi Kantor Akuntan Publik dalam memperkuat standar etika dan komitmen profesional auditor.

Kata kunci: perilaku auditor, konflik audit, *locus of control*, pengalaman auditor, komitmen profesional, etika profesional, independensi.

ABSTRACT

This research aims to analyze the influence of locus of control, auditor experience, professional commitment, professional ethics and independence on auditor behavior in dealing with audit conflicts. Using quantitative methods, data was collected through questionnaires distributed to auditors at several Public Accounting Firms (KAP) in Surabaya. Data analysis was carried out using linear regression to test the relationship between variables.

The research results show that professional commitment and professional ethics have a significant effect on auditor behavior in audit conflict situations, while locus of control, auditor experience and independence do not have a significant effect. These findings indicate that auditors with a high level of commitment and ethical awareness are better able to maintain integrity and objectivity in the face of professional pressure.

This research provides implications for academics and practitioners in increasing auditor professionalism and as a reference for Public Accounting Firms in strengthening ethical standards and auditors' professional commitment.

Keywords: auditor behavior, audit conflict, locus of control, auditor experience, professional commitment, professional ethics, independence.

