

## INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh *locus of control* eksternal dan internal terhadap kinerja pegawai dan penerimaan perilaku disfungsional audit pada auditor pemerintah yang bekerja di BPKP di Jawa Barat dan DIY.

Hasil penelitian ini adalah: *Locus of control* eksternal berpengaruh positif terhadap penerimaan perilaku disfungsional audit, *locus of control* internal berpengaruh negatif terhadap penerimaan perilaku disfungsional audit, *locus of control* eksternal berpengaruh negatif terhadap kinerja pegawai, *locus of control* internal berpengaruh positif terhadap kinerja pegawai dan *locus of control* sebagai anteseden hubungan negatif kinerja pegawai dengan penerimaan perilaku disfungsional audit.

Kata kunci: Locus of Control eksternal, Locus of Control internal, kinerja pegawai, penerimaan perilaku disfungsional audit.



## ABSTRACT

The purpose of this reearch is influence locus of control external and internal toward work of employee and acceptance of disfunctional audit behavior on government auditor that work in BPKP in West Java and DIY.

The result of this research is locus of control external influential positive toward acceptance of disfunctional audit, locus of control internal influential negative toward acceptance of disfunctional behavior, locus of control external influential negative toward performance, locus of control internal influential positive toward performance and locus of control as antecedent related negative performance with acceptance of disfunctional audit behavior.

Keywords: Locus of control external, locus of control internal, performance and audit disfunctional behavior.