

## ABSTRAKSI

FIFI KHORIFAH Pengaruh *Locus Of Control Internal*, Independensi, Etika Profesi, dan Profesionalisme terhadap Kinerja Auditor pada Kantor Akuntan Publik di DKI Jakarta.

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh *locus of control internal* terhadap kinerja auditor, independensi terhadap kinerja auditor, etika profesi terhadap kinerja auditor, dan profesionalisme terhadap kinerja auditor.

Jenis penelitian yang digunakan adalah kuantitatif. Sampel dalam penelitian ini adalah semua staf auditor (partner, senior dan junior auditor). Teknik pengambilan sampel dalam penelitian ini adalah *simple random sampling*. Teknik pengumpulan data dengan menggunakan kuesioner. Data diperoleh dengan menyebarkan kuesioner kepada auditor yang bekerja pada Kantor Akuntan Publik di Wilayah DKI Jakarta.

Berdasarkan hasil penelitian ini, dapat disimpulkan bahwa *locus of control* berpengaruh terhadap kinerja auditor, independensi tidak berpengaruh terhadap kinerja auditor, etika profesi berpengaruh terhadap kinerja auditor, dan profesionalisme berpengaruh terhadap kinerja auditor.

**Kata Kunci:** *locus of control*, independensi, etika profesi, profesionalisme, kinerja auditor.

## ABSTRACTION

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FIFI KHORIFAH Effect of Locus Of Internal Control, Independence, Professional Ethics, and Professionalism on Auditor Performance in Public Accountants in DKI Jakarta.

This study aims to obtain empirical evidence about the effect of internal locus of control on auditor performance, independence on auditor performance, professional ethics on auditor performance, and professionalism on auditor performance.

The type of research used is quantitative. Sample in this study were all auditor staff (partners, seniors and junior auditors). Sampling technique in this study was simple random sampling. Data collection techniques using questionnaires. Data is obtained by distributing questionnaires to auditors working in the Public Accountant Office in DKI Jakarta.

Based on the results of this study, it can be concluded that locus of control influences auditor performance, independence does not affect auditor performance, professional ethics affect auditor performance, and professionalism influences auditor performance.

***Keywords:* locus of control, independence, professional ethics, professionalism, auditor performance.**