**DAFTAR ISI**

TANDA PERSETUJUAN SKRIPSI......................................................... i

PERNYATAAN......................................................................................... ii

KATA PENGANTAR................................................................................ iii

ABSTRAK v

DAFTAR ISI vii

DAFTAR GAMBAR ix

DAFTAR TABEL x

BAB I PENDAHULUAN

1.1 Latar Belakang Masalah 1

1.2 Perumusan Masalah 5

1.3 Tujuan dan Manfaat Penelitian 5

1.3.1 Tujuan Penelitian 5

1.3.2 Manfaat Penelitian 5

1.4 Sistematika Penelitian 6

BAB II LANDASAN TEORI DAN PENGEMBANGAN HIPOTESIS

2.1 Persepsi Auditor 7

2.2 Disfungsional Audit 8

2.3 *Locus of Control*  12

2.3.1 *Locus of Control* Internal 12

2.3.2 *Locus of Control* Eksternal 13

2.4 Pengembangan Hipotesis 14

2.4.1 LOC Internal Terhadap Perilaku Disfungsional Audit 14

 2.4.2 LOC Eksternal Terhadap Perilaku Disfungsional Audit. 15

2.5 Kerangka Berfikir 16

BAB III METODE PENELITIAN

3.1 Populasi dan Sampel 18

3.2 Jenis dan Sumber Data 18

3.3 Defenisi Operasional Variabel dan Pengukuran Variabel 19

3.3.1 Variabel Dependen 19

3.3.2 Variabel Independen 19

3.4 Teknik Analisis Data 20

3.5 Pengujian Hipotesis 23

BAB IV ANALISIS HASIL DAN PEMBAHASAN

4.1 Tingkat Pengembalian Data Responden.......................................... 26

4.2 Demografi Responden..................................................................... 27

4.3 Statistik Deskriptif......................................................................... 28

4.4 Teknik Pengujian Data.................................................................... 30

 4.4.1 Hasil Pengujian Validitas...................................................... 30

 4.4.2 Hasil Pengujian Reliabilitas................................................... 31

 4.4.3 Hasil Pengujian Normalitas................................................... 32

 4.4.4 Hasil Pengujian Multikolinearitas.......................................... 33

4.5 Hasil Pengujian Hipotesis............................................................... 34

 4.5.1 Pembahasan Hasil Penelitian................................................. 35

BAB V PENUTUP

5.1 Kesimpulan........................................................................................... 38

5.2 Keterbatasan Penelitian........................................................................ 38

5.3 Saran..................................................................................................... 39

**DAFTAR PUSTAKA**

**LAMPIRAN**

**DAFTAR GAMBAR**

Gambar 2.5 Kerangka Penelitian............................................................... 17

**DAFTAR TABEL**

Tabel 4.1 Hasil Analisis Pengambilan Kuesioner...................................... 26

Tabel 4.2 Demografi Responden............................................................... 27

Tabel 4.3 Statistik Deskriptif..................................................................... 28

Tabel 4.4.Hasil Pengujian Validitas........................................................ 30

Tabel 4.5 Hasil Pengujian Reliabilitas..................................................... 31

Tabel 4.6 Hasil Pengujian Normalitas..................................................... 33

Tabel 4.7 Hasil Pengujian Multikolinearitas............................................ 34

Tabel 4.8 Hasil Uji Hipotesis...................................................................... 34