

**INDEPENDENT AUDITOR'S PERSONAL CHARACTERISTICS  
INFLUENCE ON THE LEVEL OF ACCEPTANCE OF CONDUCT  
IRREGULARITIES THE AUDIT**

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***ABSTRACT***

*This research was about Independent Auditors Personal Characteristics Influence on the Level of Acceptance of Conduct Irregularities the Audit. purpose of this study was to determine whether the audit has personal characteristics influence the level of acceptance of audit irregularities in the behavior. To test analysis using SPSS 19.*

*This result indicates that the six dimensions of personal characteristics have an influence in the acceptance of audit irregularities audit behavior. Besides a very strong correlation between the acceptance of personal audit irregularities in the conduct audits*

*Keyword : Personal Characteristic, Audit*

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