

**PENGARUH LOCUS OF CONTROL, KOMPLEKSITAS AUDIT, DAN  
PENGALAMAN AUDIT TERHADAP KUALITAS AUDIT  
(Studi Empiris Pada Kantor Akuntan Publik di Wilayah Kota Tangerang dan  
Tangerang Selatan)**

**DISUSUN OLEH  
LUKI RAHMAWATI  
43212010021**

**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh *locus of control*, kompleksitas audit, dan pengalaman audit terhadap kualitas audit. Teknik pengambilan sampel menggunakan *proportionate stratified random sampling* dengan teknik pengumpulan data berupa kuesioner.

Responden yang dijadikan sampel dalam penelitian ini adalah kantor akuntan publik (KAP) di Wilayah Kota Tangerang dan Tangerang Selatan. Analisis data penelitian menggunakan metode analisis statistik deskriptif, uji kualitas data, uji asumsi klasik, uji kelayakan model, dan uji hipotesis yang diolah dengan program SPSS 21.0.

Hasil penelitian menunjukkan bahwa *locus of control* dan pengalaman audit berpengaruh signifikan terhadap kualitas audit, sedangkan kompleksitas audit tidak berpengaruh terhadap kualitas audit.

**Kata Kunci : *Locus of control*, kompleksitas audit, pengalaman audit dan kualitas audit.**

**THE INFLUENCE OF LOCUS OF CONTROL, THE COMPLEXITY OF  
THE AUDIT AND AUDIT EXPERIENCE ON AUDIT QUALITY  
(Empirical Studies on Public Accounting Firms in the Region City  
of Tangerang and South Tangerang)**

by

**LUKI RAHMAWATI**

**4321 2010 021**

**ABSTRACT**

The objectives of the study are finding out the influence of locus of control, the complexity of the audit and audit experience on audit quality. The sampling technique was applying *proportionate stratified random sampling* which collecting data with questionnaire.

Public Accounting Firms in the Region City of Tangerang and South Tangerang are respondents sampled in this study. Data analysis using descriptive statistical analysis , test data quality , classic assumption test , test the feasibility of the model and hypothesis testing processed with SPSS 21.0 program.

The result of the study indicates that locus of control and audit experience effectivelly significant on audit quality, meanwhile the complexity of the audit did not effect to audit quality.

**Keywords : Locus of Control, the Complexity of the Audit and Audit Experience on Audit Quality.**