

## Pengaruh Locus of Control, komitmen profesional, pengalaman audit terhadap perilaku akuntan publik dalam konflik audit dengan kesadaran etis sebagai variable pemoderasi

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### Abstrak

#### **ABSTRAK**

Phenomena in public phenomena in public accountant that client pressure exists in an audit conflict situation are prevalent in . the audit environment. Theoretical linkages between personality, ethical reasoning and ethical behavior were interesting to study. This paper studies those phenomena with behavioral research in accounting. This paper investigates the interaction effects of locus of control, professional commitment, audit experience and ethical reasoning on the behavior of public accountants in the audit conflict situation. The data were collected through mail survey from fifty-two public accountants from CPA firm in DKI Jakarta, Semarang, and Surabaya. The convenience sampling method was used in this research because the population of public accountants' :hat worked in CPA .firm was unknown. The analyses technique was multiple regressions. The results of this research showed that the variables locus of control, professional commitment and ethical reasoning provides a better explanation for audit practice in a public accountants ' ethical decision-making. Other results qf this research show that audit experience have not interaction effect to explain audit practice in a public accountants 'ethical decision-making.