

ABSTRACT

Suci Febriani, The Effect of Locus of Control, Work Experience, System Reward, Emotional Intelligence, Spiritual Intelligence and Organizational Culture (Studies in East Java Public Accounting Firms). Under the guidance of Dr. Nur Hayati, S.E., MSA., Ak., QIA., CA.

The purpose of this study was to determine (1) the effect of Locus of Control on Auditor Ethical Behavior (2) the effect of Work Experience on Auditor Ethical Behavior (3) the effect of the Reward System on Auditor Ethical Behavior (4) the effect of Emotional Intelligence on Auditor Ethical Behavior (5) the influence of Spiritual Intelligence on the Auditor's Ethical Behavior (6) the influence of Organizational Culture on the Auditor's Ethical Behavior.

The research method used in this study is quantitative, using primary data through distributing questionnaires online with Google forms and offline at public accounting firms in East Java. The sampling technique used was purposive sampling, which was processed using smartPLS software 4, and analyzed using the outer and inner models.

From the results of this study it is known that the variable locus of control, work experience, and organizational culture have no effect on the auditor's ethical behavior. Reward System, Emotional Intelligence and Spiritual Intelligence affect the auditor's ethical behavior.

Keywords : Locus of Control, Work Experience, Reward System, Emotional Intelligence, Spiritual Intelligence, Organizational Culture, Auditor Ethical Behavior

ABSTRAK

Suci Febriani, Pengaruh *Locus of Control*, Pengalaman Kerja, *Sistem Rewrad*, Kecerdasan Emosional, Kecerdasan Spiritual dan Budaya Organisasi (Studi Pada Kantor Akuntan Publik Jawa Timur). Dibawah bimbingan Dr. Nur Hayati, S.E., MSA., Ak., QIA., CA.

Tujuan penelitian ini untuk mengetahui (1) pengaruh *Locus of Control* terhadap Perilaku Etis Auditor (2) pengaruh Pengalaman Kerja terhadap Perilaku Etis Auditor (3) pengaruh *Sistem Reward* terhadap Perilaku Etis Auditor (4) pengaruh Kecerdasan Emosional terhadap Perilaku Etis Auditor (5) pengaruh Kecerdasan Spiritual terhadap Perilaku Etis Auditor (6) pengaruh Budaya Organisasi terhadap Perilaku Etis Auditor.

Metode penelitian yang digunakan dalam penelitian ini yaitu kuantitatif, dengan menggunakan data primer melalui penyebaran kuesioner secara *online* dengan *google form* serta *offline* pada kantor akuntan publik di Jawa Timur. Teknik pengambilan sampling menggunakan *purposive sampling*, yang diolah menggunakan *software smartPLS 4*, dan dianalisis menggunakan *outer* dan *inner* model.

Dari hasil penelitian ini diketahui bahwa variabel *locus of control*, pengalaman kerja, dan budaya organisasi tidak berpengaruh terhadap perilaku etis auditor. *Sistem Reward*, Kecerdasan Emosional dan Kecerdasan Spiritual berpengaruh terhadap perilaku etis auditor.

Kata Kunci : *Locus of Control*, Pengalaman Kerja, *Sistem Reward*, Kecerdasan Emosional, Kecerdasan Spiritual, Budaya Organisasi, Perilaku Etis Auditor

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