

**THE INFLUENCE OF ACCOUNTABILITY AND SELF REVIEW
TO DEBIASING AUDIT JUDGMENT
ABOUT AUDIT REPORT AND GOING CONCERN
WITH LOCUS OF CONTROL AS MODERATING VARIABLE**

By:
IDA NUR AENI
11412141037

ABSTRACT

This research aims to know the influence: (1) Accountability to Debiasing Audit Judgment about Audit Report, (2) Self Review to Debiasing Audit Judgment about Audit Report, (3) Accountability and Self Review to Debiasing Audit Judgment about Audit Report, (4) Accountability to Debiasing Audit Judgment about Audit Report moderated by LoC, (5) Self Review to Debiasing Audit Judgment about Audit Report moderated by LoC, (6) Accountability and Self Review to Debiasing Audit Judgment about Audit Report moderated by LoC, (7) Accountability to Debiasing Audit Judgment about Going Concern, (8) Self Review to Debiasing Audit Judgment about Going Concern, (9) Accountability and Self Review to Debiasing Audit Judgment about Going Concern, (10) Accountability to Debiasing Audit Judgment about Going Concern moderated by LoC, (11) Self Review to Debiasing Audit Judgment about Going Concern moderated by LoC, dan (12) Accountability and Self Review to Debiasing Audit Judgment about Going Concern moderated by LoC.

This research is an experiment research with design factorial 2x2 between subject. The population were 199 students from two classes Accounting Department in 2012 at FE UNY and FE UTY. The sampling technique used purposive sampling. Methods of data analysis used MANOVA with normality and homogeneity test as a prerequisite.

The results showed that there was an influence at: (1) Self Review influence of Debiasing Audit Judgment about Going Concern, as shown by a significant P_{value} of 0.001 ($\leq 0,05$), (2) Accountability and Self Review influence of Debiasing Audit Judgment about Going Concern, as shown by a significant P_{value} of 0.009 ($\leq 0,05$), and (3) Accountability and Self Review influence of Debiasing Audit Judgment about Going Concern with moderated by Locus of Control, as shown by a significant P_{value} of 0.038 ($\leq 0,05$), while the other hypothesis were not supported.

Keywords: *Accountability, Self Review, Debiasing Audit Judgment, Audit Report, Going Concern, Locus of Control (LoC).*