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THE IMPACT LOCUS OF CONTROL, ETHICS OF ORIENTATION AND ORGANISATION CULTURE ON THE ATTITUDE OF AN ACCOUNTANT (EMPIRICAL STUDY FROM PUBLIC ACCOUNTING OFFICE IN PADANG AND PEKANBARU)

MEIHENDRI

Accounting Department
Faculty of Economics
Universitas Bung Hatta
Email: meihendri@bunghatta.ac.id

DANDES RIFA

Accounting Department
Faculty of Economics
Universitas Bung Hatta

DEBY SYAGITA

Alumny of Accounting Department
Faculty of Economics
Universitas Bung Hatta
Email: debysyagita@gmail.com

ABSTRACT

Purpose of the research is to examine the impact of locus of control, ethics of orientation and organisation culture on the ethical attitude of accountant at the public accountant office at padang and pekanbaru. This research is encouraged by the absence of international and national phenomena, which indicates the existence of violations of professional ethics of accountants. The population in this research is the whole accountant whom working at KAP in Padang and Pekanbaru city. The sample amount of this reasearch are 11 KAP. The Sampling Technique used the total sampling. The analytical technique used Multiple Regression analysis which The SPSS version 20. The result showed that, The Locus of Control influenced on the ethical attitude of accountant. The Ethical Orientation significantly influencing the ethical attitude of the accountant, organisation culture significantly did not influence the ethical attitude of the accountant.

Keywords : Locus of control, Ethical orientation, Organisation culture