

ABSTRAK

Keberhasilan dan kinerja seseorang dalam melaksanakan pekerjaannya dalam dunia kerja ditentukan oleh berbagai aspek-aspek dalam pekerjaan yang sesuai dengan keinginan individu tersebut, permasalahan dalam mencapai kepuasan kerja akan berdampak pada pekerjaan mereka yang berkaitan dengan proses pengauditan laporan keuangan yang tentunya berdampak pada kepentingan publik. Penelitian ini berjudul “Pengaruh Komitmen Profesional, Motivasi Kerja, Komitmen Organisasi, *Locus Of Control* dan Tindakan Supervisi terhadap Kepuasan Kerja Auditor

Jenis penelitian kuantitatif, Jenis data primer. Populasi seluruh auditor yang bekerja di Kantor Akuntan Publik di Kota Semarang. Sampel sebanyak 41 responden dengan teknik *purposive sampling*. Teknik analisis statistik deskriptif, uji kualitas data (uji validitas dan uji reliabilitas), uji asumsi klasik (uji normalitas, uji multikolinieritas, uji heteroskedastisitas), analisis regresi linear berganda, uji t, uji F, dan uji R^2 .

Hasil uji kualitas data valid dan reliabel. Uji asumsi klasik data berdistribusi, tidak terjadi multikolinieritas dan tidak terjadi heteroskedastisitas. Uji t menunjukkan bahwa komitmen profesional dengan nilai $\text{sig} < 0,05$ memiliki koefisien regresi positif maka berpengaruh positif signifikan. Variabel motivasi kerja, komitmen organisasi, *locus of control* nilai $\text{sig} > 0,05$ memiliki koefisien regresi negatif maka berpengaruh negatif tidak signifikan, variabel tindakan supervisi nilai $\text{sig} > 0,05$ memiliki koefisien regresi positif maka berpengaruh negatif signifikan. Hasil Uji F nilai $\text{sig} < 0,05$ menunjukkan secara simultan variabel Komitmen Profesional, Motivasi Kerja, Komitmen Organisasi, *Locus Of Control*, Tindakan Supervisi berpengaruh terhadap Kepuasan Kerja Auditor. Uji koefisien determinasi (R^2) memiliki pengaruh sebesar 33,1% yang artinya kepuasan kerja auditor dipengaruhi 5 variabel independen dan 66,9% dipengaruhi variabel lain.

Kata kunci : komitmen profesional, motivasi kerja, komitmen organisasi, *locus of control*, tindakan supervisi, kepuasan kerja auditor

ABSTRACT

Success and performance of a person in carrying out his work in the world of work is determined by various aspects of the work in accordance with the wishes of the individual, the problem in achieving job satisfaction will have an impact on their work related to the auditing process of financial statements which certainly has an impact on the public interest. This research entitled "The Effect of Professional Commitment, Work Motivation, Organizational Commitment, Locus of Control and Supervision Measures on Auditor Job Satisfaction

Quantitative research type, Primary data type. Population of all auditors working in the Public Accountant Office in the City of Semarang. The sample was 41 respondents with purposive sampling technique. Descriptive statistical analysis techniques, data quality tests (validity and reliability tests), classic assumption tests (normality test, multicollinearity test, heteroscedasticity test), multiple linear regression analysis, t test, F test, and R2 test.

Data quality test results are valid and reliable. The classical assumption test of distributed data, does not occur multicollinearity and does not occur heteroscedasticity. T test showed that professional commitment with a sig value <0.05 has a positive regression coefficient so it has a significant positive effect. Variable work motivation, organizational commitment, locus of control sig > 0.05 has a negative regression coefficient so the negative effect is not significant, supervision measures variable sig > 0.05 has a positive regression coefficient then a significant negative effect. F Test Results sig <0.05 simultaneously shows the variables Professional Commitment, Work Motivation, Organizational Commitment, Locus of Control, Supervision Measures affect Auditor Job Satisfaction. The coefficient of determination test (R2) has an effect of 33.1% which means that auditor job satisfaction is influenced by 5 independent variables and 66.9% is influenced by other variables.

Keywords : Professional Commitment, Work Motivation, Organizational Commitment, Locus of control, Supervision Measures, Auditor Job Satisfaction