

ABSTRACT

The number of cases of fraudulent financial reporting that occurred both abroad and within the country shows the performance of auditors increasingly questioned. Auditor considered to contribute in providing incorrect information, so many people who feel aggrieved. This study aims to examine and analyze the effect of auditor independence, understanding of good governance, integrity auditor, organizational commitment, organizational culture, work ethic and role stress on the performance of auditors. The population is all auditors working in the public accounting firm in Semarang. By using purposive sampling techniques, the obtained sample size was 43 respondents. Tool is the Multiple Linear Regression analysis, which previously tested instrument and classical assumptions.

The results showed that the independence of auditors, the understanding of good governance, integrity auditor, organizational culture and work ethic proved to have a positive effect on the performance of auditors. While the commitment of the organization have a negative impact on the performance of auditors, can be interpreted that the stronger commitment to the profession of auditors in auditing, it is precisely the lower the performance of auditors in conducting audit checks. This is due to the high commitment of the auditor organization solely driven continuance commitment, it means that the auditor works for the need for salary and benefits, not only because of the commitment of the auditors themselves, so it lowers the performance of auditors. Role of stress proved to have a positive effect on the performance of auditors, can be interpreted that the higher the auditor's job stress due to the high pressures experienced role, then it will further improve the performance of auditors. This happens because the CPAs provide compensation in the form of incentive or bonus if it can meet the targets imposed in conducting audit checks, prompting auditors to improve its performance.

Keywords: *auditor independence, understanding of good governance, integrity auditor, organizational commitment, organizational culture, work ethic, role stress and performance auditor*

ABSTRAKSI

Banyaknya kasus kecurangan pelaporan keuangan yang terjadi baik di luar negeri maupun di dalam negeri menunjukkan kinerja auditor semakin dipertanyakan. Auditor dianggap ikut andil dalam memberikan informasi yang salah, sehingga banyak pihak yang merasa dirugikan. Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh independensi auditor, pemahaman *good governance*, integritas auditor, komitmen organisasi, budaya organisasi, etos kerja dan *role stress* terhadap kinerja auditor. Populasinya adalah seluruh auditor yang bekerja pada Kantor Akuntan Publik di Semarang. Dengan menggunakan teknik *purposive sampling*, maka diperoleh jumlah sampel sebesar 43 responden. Alat analisisnya adalah Regresi Linier Berganda, dimana sebelumnya dilakukan uji instrument dan asumsi klasik.

Hasil penelitian menunjukkan bahwa independensi auditor, pemahaman *good governance*, integritas auditor, budaya organisasi dan etos kerja terbukti mempunyai pengaruh positif terhadap kinerja auditor. Sedangkan komitmen organisasi mempunyai pengaruh negatif terhadap kinerja auditor, dapat diartikan bahwa semakin kuat komitmen auditor terhadap profesi dalam melakukan audit, maka justru semakin rendah kinerja auditor dalam melakukan pemeriksaan audit. Hal tersebut karena tingginya komitmen organisasi auditor hanya semata-mata didorong *continuance commitment*, artinya bahwa auditor bekerja karena kebutuhan akan gaji dan keuntungan-keuntungan semata bukan karena komitmen dari dalam diri auditor, sehingga hal itu menurunkan kinerja auditor. *Role stress* terbukti mempunyai pengaruh positif terhadap kinerja auditor, dapat diartikan bahwa semakin tinggi stres kerja auditor yang disebabkan karena tingginya tekanan peran yang dialami, maka justru akan semakin meningkatkan kinerja auditor. Hal ini terjadi karena pihak akuntan publik memberikan kompensasi berupa insentif atau bonus apabila bisa memenuhi target yang dibebankan dalam melakukan pemeriksaan audit, sehingga mendorong para auditor untuk meningkatkan kinerjanya.

Kata Kunci : Independensi auditor, pemahaman *good governance*, integritas auditor, komitmen organisasi, budaya organisasi, etos kerja, *role stress* dan kinerja auditor