

ABSTRAK

Intan Purnama Herlambang. 2017. Pengaruh Kompetensi Dan Komitmen Organisasi Terhadap Kinerja Auditor Dengan Etika Auditor Sebagai Variabel intervening.(Survei pada Auditor BPKP Perwakilan Provinsi Sulawesi Selatan)dibimbing oleh Syamsu Alam dan Kirana Ikhtiari.

Penelitian ini bertujuan untuk menguji 1) Hubungan kompetensi terhadap komitmen organisasi, 2) Pengaruh kompetensi terhadap etika auditor. 3) Pengaruh komitmen organisasi terhadap etika auditor, 4) Pengaruh kompetensi terhadap kinerja auditor, 5) Pengaruh komitmen organisasi terhadap kinerja auditor, 6) Pengaruh etika auditor terhadap kinerja auditor, 7) Pengaruh kompetensi terhadap kinerja auditor melalui etika auditor, 8) Pengaruh komitmen organisasi terhadap kinerja auditor melalui etika auditor.

Penelitian ini dilakukan pada BPKP Perwakilan Provinsi Sulawesi Selatan, dimana auditornya sebagai sampel dalam penelitian ini. Pengambilan sampel dengan menggunakan teknik purposive sampling, dengan sampel 39 responden. Jenis data yang digunakan dalam penelitian ini adalah data primer. Metode pengumpulan data dengan menggunakan kuesioner. Teknik analisis data menggunakan *path analysis* (analisis jalur) bantuan program PLS versi 3.

Hasil penelitian menunjukkan bahwa 1) Hubungan kompetensi terhadap komitmen organisasi, 2) Pengaruh kompetensi terhadap etika auditor. 3) Pengaruh komitmen organisasi terhadap etika auditor, 4) Pengaruh kompetensi terhadap kinerja auditor, 5) Pengaruh komitmen organisasi terhadap kinerja auditor, 6) Pengaruh etika auditor terhadap kinerja auditor, 7) Pengaruh kompetensi terhadap kinerja auditor melalui etika auditor, 8) Pengaruh komitmen organisasi terhadap kinerja auditor melalui etika auditor.

Kata Kunci: Kompetensi, Komitmen Organisasi, Kinerja Auditor dan Etika Auditor.

ABSTRACT

Intan Purnama Herlambang. 2017. The Influence Of Competence And Organizational Commitment To The Performance Of Auditors With The Ethics Of Auditors As Variable Intervening. (Survey on Auditor BPKP Representative of South Sulawesi Province) guided by SyamsuAlam and KiranaIkhtiari.

This study aims to test 1) Relation of competence to organizational commitment, 2) Effect of competence on ethics auditor. 3) Influence of organizational commitment to auditor ethics, 4) Influence of competence to auditor's performance, 5) Influence of organizational commitment to auditor performance, 6) Effect of auditor's ethics on auditor performance, 7) Influence of competence to auditor performance through auditor ethics, 8) Influence commitment Organization to auditor performance through auditor ethics.

This research was conducted at BPKP Representative of South Sulawesi Province, where the auditor as sample in this research. Sampling by using purposive sampling technique, with sample 39 respondent. The type of data used in this study is primary data. Method of collecting data by using questionnaire. Data analysis techniques using path analysis (path analysis) help program PLS version 3.

The results showed that 1) Relation of competence to organizational commitment, 2) Effect of competence on auditor ethics. 3) Influence of organizational commitment to auditor ethics, 4) Influence of competence to auditor's performance, 5) Influence of organizational commitment to auditor performance, 6) Effect of auditor's ethics on auditor performance, 7) Influence of competence to auditor performance through auditor ethics, 8) Influence commitment Organization to auditor performance through auditor ethics.

Keywords: Competence, Organizational Commitment, Auditor Performance and Auditor Ethics.