

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh profesionalisme, independensi, struktur audit, dan budaya organisasi terhadap kinerja auditor BPK. Populasi dalam penelitian ini adalah 50 orang pemeriksa pertama di Badan Pemeriksa Keuangan Perwakilan Jawa Tengah atau BPK Jawa Tengah. Teknik pengambilan sampel yang digunakan adalah total sampling. Teknik analisis data yang digunakan adalah uji validitas dan reliabilitas, uji asumsi klasik, dan analisis regresi linier berganda. Hasil menunjukkan beberapa kesimpulan. Profesionalisme berpengaruh signifikan terhadap kinerja audit pegawai BPK. Independensi berpengaruh signifikan terhadap kinerja audit pegawai BPK. Struktur audit tidak berpengaruh signifikan terhadap kinerja audit pegawai BPK. Budaya organisasi berpengaruh signifikan terhadap kinerja audit pegawai BPK

Kata kunci: Kinerja Auditor, BPK Jawa Tengah



SUMMARY

This research aims to analyze the influence of professionalism, Independence, audit structure, and organizational culture towards auditor performance in Indonesian Audit Board. The population in this study were 50 first examiner in Indonesian Audit Board of Central Java Representatives or BPK Central Java. The sampling technique used is total sampling. The data analysis technique used are validity and reliability test, classic assumption test, and multiple linear regression analysis. The result shows several conclusions. Professionalism has significant influence on performance of employees in Indonesian Audit Board. Independence has significant influence on audit performance of employees in Indonesian Audit Board. Audit structure has no significant influence on audit performance of employees in Indonesian Audit Board. Organizational culture has significant influence on the audit performance of employees in Indonesian Audit Board

Keywords:: Auditor Performance, BPK Central Java

