# RINGKASAN


Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menguji pengaruh keefektifan pengendalian intern, kesesuaian kompensasi, etika organisasi terhadap kinerja auditor. Populasi dari penelitian ini adalah auditor di Deputi Pengawasan Instansi Pemerintah Bidang Perekonomian dan Kemaritiman serta Bidang Polhukam PMK. Metode pengambilan sampel menggunakan *purposive sampling.* Data dalam penelitian ini diperoleh dari kuesioner yang disebar kepada responden. Jumlah responden dalam penelitian ini adalah 61 orang. Metode analisis yang digunakan adalah analisis *Structural Equation Modelling* (SEM) dengan program SmartPLS.

Terdapat 3 (tiga) hipotesis dalam penelitian ini. Hasil penelitian menunjukkan bahwa hipotesis pertama (H1) yaitu keefektifan pengendalian intern berpengaruh terhadap kinerja auditor diterima, hipotesis kedua (H2) yaitu kesesuaian kompensasi berpengaruh terhadap kinerja auditor ditolak dan hipotesis ketiga (H3) yaitu etika organisasi berpengaruh terhadap kinerja auditor diterima. Implikasi dari hasil penelitian ini adalah dengan meningkatnya efektivitas pengendalian intern, kesesuaian kompensasi dan etika organisasi diharapkan dapat meningkatkan kinerja auditor.



Kata kunci: keefektifan pengendalian intern, kesesuaian kompensasi, etika organisasi, kinerja auditor

# *SUMMARY*

*This research is a quantitative study which aims to analyze the effectiveness of internal control, the suitability of the compensation and the organizational ethics to auditor performance. The population of this research is auditor in Deputy Supervisory Government Agencies for The Economy and Maritime and Polhukam PMK. The sampling method using a purposive sampling. The data in this study were obtained from questionnaires distributed to respondents. The number of respondents were taken in this study is 61 peoples. Statistical method using analysis of Structural Equation Modelling (SEM) using SmartPLS programme .*

*There are 3 (three) hypothesis in this study. The results showed that first hypothesis (H1) the effectiveness of internal control have an impact on auditor performance accepted, second hypothesis (H2) the suitability of the compensation have an impact on auditor performance rejected, and third hypothesis (H3) the organizational ethics have an impact on auditor performance accepted. The implication of this research is by increasing the effectiveness of internal control, the suitability of the compensation and ethics organizations can increase auditor performance.*



*Keywords: the internal control effectiveness, the suitability of the compensation, the organizational ethics, auditor performance.*