

## ABSTARACTION

The Financial and Decelopment Supervisory Agency ( BPKP ) as one of the government surveillance apparatus is required to produce a good performance , especially the audit results which stated in the Audit Report ( LHA ), both the quality and accuracy in finishing the LHA.

The employee's performance will be good if it has high skills, knowledge, and motivation because Financial and Development Supervisory Agency ( BPKP ) are given compensation which is accordance with agreement , and have a better future of expectation.

In fact, the employee performance is determined by three common factors, namely: Employee Performance =  $f ( S, K, M )$  where S is as the skill and ability to perform the task, K is as the knowledge of facts, rules, principles and procedures and M is as the motivation to perform.

This research is expected to know whether there is influence of the three common factors towards the performance of Auditor Funcional Officer ( PFA ) atThe Representative of BPKP Lampung Province. Based on the explanation above, the researcher would like to carry out a research with title " THE ANALYSIS OF COMPETENCY, KNOWLEDGE, AND MOTIVATION TOWARDS THE PERFORMANCE OF THE AUDITOR FUNCIONAL OFFICER ( PFA ) AT THE REPRESENTATIVE OF BPKP LAMPUNG POVINCE.

The data collecting technique will be done by observing the 50 PFA at The Representative of BPKP Lampung Province as respondents directly from the

total of population ( N ) counted 98 people with 90 % confidence level with a bound of error ( B ) 0,10 and the P considered to be 0,5 because there is no previous survey.

To analyze the effect of COMPETENCY ( S ), KNOWLEDGE ( K ) AND MOTIVATION ( M ) towards PERFORMANCE ( P ) of PFA at The Representative of BPKP Lampung Province Office, the researcher will give a list of questions to the respondents with range qualitative answers ( who strongly agree, agree, disagree and not agree ) and fill it with ordinary number from 0 to 100 which can used by researcher to make quantitative analysis with multiple regression by using statistical test of R test ( coefficient of determination ), F test and T test and Multicolinierity, Heteroscedasticity, Normality, and Autocorrelation test model by using enter method of SPSS program.

The researcher aimed to know whether there is influence of variable of Skill and Ability towards SKILL ( Competency ); variable of Principles, Facts, Rules and Procedures towards KNOWLEDGE; Cash Rewards, Non Cash and Relational Variables towards MOTIVATION and Variable of COMPETENCY , KNOWLEDGE, and MOTIVATION towards THE PERFORMANCE of Accuracy in Completing the Audit Report and The Quality of The Audit Report.

The research is conducted to improve the hypothesis there are : is there a positive influence of Skill and Ability towards COMPETENCY, is there a positive influence of Principles, Facts, Rules and Procedures towards KNOWLEDGE; and is there a positive influence of COMPETENCY, KNOWLEDGE and MOTIVATION towards THE PERFORMANCE of

Accuracy in Completing the Audit Report and The Quality of The Audit Report.

The results testing by using the multiple regression is obtained several regression equation models that can be used to explained the influence of independent variables towards the dependent variable whether there is positive or negative and significant or not significant in every model by proving the hypothesis.

The conclusion of analysis results from the research of the influence of COMPETENCY, KNOWLEDGE and MOTIVATION towards the PERFORMANCE of Auditor Functional Officer ( PFA ) at Representative of BPKP Lampung Province will be used as reference to researcher to give some recommendation to the Chief Representative of BPKP Lampung Province.

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The Researcher

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