ABSTRAK

PENGARUH STRUKTUR AUDIT, KONFLIK PERAN, KETIDAKJELASAN PERAN, DAN KOMPLEKSITAS TUGAS TERHADAP KINERJA AUDITOR

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Penelitian ini bertujuan untuk mempelajari dan memperoleh bukti empiris mengenai pengaruh audit struktur, konflik peran, ketidakjelasan peran, dan kompleksitas tugas terhadap kinerja auditor. Penelitian ini dilakukan di daerah Sumatera bagian selatan dengan responden auditor yang bekerja pada kantor akuntan publik yang dikeluarkan oleh IAI pada tahun 2009. Pengambilan sampel dilakukan dengan menggunakan stratified random sampling proporsional. Pengumpulan data dilakukan dengan kuesioner yang disampaikan secara langsung dan melalui surat (mail survey). Jumlah kuesioner yang disebarkan adalah 110 salinan, tetapi hanya 46 kuesioner yang dikembalikan. Analisis data untuk penguji hipotesis dilakukan dengan Analysis of Varians (ANOVA). Hasil penelitian menunjukkan bahwa konflik peran dan ketidakjelasan peran berpengaruh terhadap kinerja auditor sedangkan struktur audit dan kompleksitas tugas tidak berpengaruh terhadap kinerja auditor

Kata kunci: Struktur Audit, Konflik Peran, Ketidakjelasan Peran, Kompleksitas Tugas, Kinerja Auditor.

ABSTRACT

THE INFLUENCE OF AUDIT STRUCTURE, ROLE CONFLICT, UNCLARITY ROLE, AND TASK COMPLEXITY TOWARD AUDITOR PERFORMANCE

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This research was aimed to examine and to obtain empirical evidence on audit structure influence, role conflict, unclarity role, and task complexity toward auditor performance. This research was done in south area of Sumatera with auditor respondent working for public accounting released by IAI in 2009. Retrieval of sample was done by using proportionate stratified random sampling based on two strata, these are partner and audit staff. Data collecting was carried out with questionnaire submitted directly and by letters (mail survey). Number of questionnaires propagated was 110 copy but only 46 questionnaires returned. Data analysis for hypothesis tester was done with Analysis of Varians (ANOVA). Result of research indicates that role conflict and unclarity role are significantly effect to auditor performance, but audit structure and task complexity are doesn't have significantly effect to auditor performance.

***Keywords** : Audit structure, role conflict, un-clarity role, task complexity, Auditor performance*