

**THE INFLUENCE OF AUDITOR'S INDEPENDENCE, COMPETENCE,
ORGANIZATIONAL COMMITMENT, EXPERIENCE AND
MOTIVATION ON THEIR WORK PERFORMANCE
AT GOVERNMENT AUDIT BOARD OF LAMPUNG**

By

MUHAMMAD ARIFIN

The purpose of this study is to identify the influence of an auditor's independence, competence, organizational commitment, experience and motivation on his or her overall work performance. The study explored a series of primary data obtained through a set of questionnaire openly distributed to the auditors and/or auditing staff employed at the Supreme Audit Board (BPK) for Lampung.

The analysis results clarify that independence, competence, organizational commitment, experience and motivation exert a fairly strong influence on the auditor's work performance, either respectively or universally. The strong influence of the independent variable variance on the dependent variable variance is clearly exhibited by the adjusted R^2 value, 0.528. In other words, 52.8% of work performance variance is influenced by the auditor's independence, competence, organizational commitment, experience and motivation as a whole, while the rest, 47.2%, depends on other factors not covered within the model applied in the study.

Keywords : independence, competence, organizational commitment,
experience, auditor's motivation, auditor's work performance