

ABSTRAK

PENGARUH REMUNERASI, GAYA KEPEMIMPINAN DAN KOMITMEN ORGANISASI TERHADAP KINERJA AUDITOR (Studi Empiris Pada Auditor BPKP Perwakilan Provinsi Lampung)

Oleh

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Tujuan dari penelitian ini adalah untuk mengetahui pengaruh remunerasi, gaya kepemimpinan, dan komitmen organisasi terhadap kinerja auditor.

Penelitian ini dilakukan pada auditor di Perwakilan Badan Pengawasan Keuangan dan Pembangunan (BPKP) Provinsi Lampung. Jumlah sampel yang diteliti sebanyak 65 auditor. Pengumpulan data dilakukan dengan menyebarkan kuesioner kepada auditor. Analisis data yang digunakan yaitu metode uji regresi linear berganda dengan menggunakan aplikasi SPSS 22.

Berdasarkan hasil penelitian menunjukkan bahwa (1) remunerasi berpengaruh positif terhadap kinerja auditor, (2) gaya kepemimpinan berpengaruh positif terhadap kinerja auditor, (3) komitmen organisasi berpengaruh positif terhadap kinerja auditor.

Kata Kunci : Remunerasi, Gaya Kepemimpinan, Komitmen Organisasi, Kinerja Auditor.

ABSTRACT

THE INFLUENCE OF REMUNERATION, LEADERSHIP STYLE AND ORGANIZATIONAL COMMITMENT ON THE PERFORMANCE OF AUDITOR

(Case Study at Representative of State Development Audit Agency (BPKP) of Lampung Province)

By

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This research aims to find out the influence of remuneration, leadership style and organizational commitment on the performance of auditor.

This research was held on auditors in Representative of State Development Audit Agency (BPKP) of Lampung Province. The number of samples examined as many as 65 auditors. The data collection is done by distributing questionnaires to the auditor. The analysis method used in this research is multiple linear regression using Statistical Product and Service Solutions (SPSS 22) application.

Based on the results of research shown that (1) remuneration has a positive effect on auditor's performance, (2) leadership style have positive effect on auditor's performance, (3) organizational commitment have positive effect on auditor's performance.

Keywords : Remuneration, Leadership Style, Organizational Commitment, Auditor's Performance.