

The Effect Of Independence, Experience, Organizational Commitment, And Understanding Of Internal Governance On The Performance Of Auditors At The Supreme Audit Institution

Rifki Kurniawan¹ dan Tjokorda Gde Budi Kusuma²
Institut Bisnis dan Informatika Kesatuan^{1 2}, Bogor, Indonesia
*Corresponding author email: tjokorda.kusuma@gmail.com

Abstract

Auditor performance results from work given in carrying out one's duties within a certain period. Audit quality is improved if the auditor shows good performance. The purpose of this study is to determine how Independence, Experience, Organizational Commitment, and Understanding of Internal Governance affect the performance of auditors at the Supreme Audit Institution of the Republic of Indonesia. The purpose of this study is expected to be very useful for academics and practitioners because they consider these independent variables as factors that affect auditor performance. It is hoped that this research can guide researchers and the Auditors of the Supreme Audit Agency in terms of how Independence, Experience, Organizational Commitment, and Understanding of Internal Governance affect Auditor Performance. Furthermore, based on the multiple linear regression analysis results, it shows that partially independence, experience, and organizational commitment have a positive and significant effect on auditor performance. In comparison, the understanding of internal governance has no positive and significant effect on auditor performance. However, based on the hypothesis test conducted on the simultaneous test. It can be concluded that the variables of independence, experience, organizational commitment, and understanding of internal governance together have a positive and significant effect on auditor performance.

Keywords : Auditor Performance, Independence, Experience, Organizational Commitment

Selected References

Domokos, László, and Dóra Szolnoki. 2020. "Audit Performance Measurement Model and the Main Areas of Performance Management." *Pénzügyi Szemle/Public Finance Quarterly* Vol. 65 7-22.

Driani, Muknisa Elda. 2014. "Pengaruh Independensi Auditor, Penerapan Teknologi Informasi dan Pemahaman Good Governance terhadap Kinerja Auditor (Studi Kasus pada Auditor di Badan Pemeriksa Keuangan RI Perwakilan Provinsi Jawa Barat)." *Openlibrary Telkomuniversity* 1-11.

Fembriani, Astrid. 2016. "Faktor-Faktor yang mempengaruhi Kinerja Auditor BPK RI Perwakilan Provinsi Bali." *E-Jurnal Ekonomi dan Bisnis Universitas Udayana* VOL. 5 No. 3 ISSN : 2337-3067 601-628.

Hanna, Elizabeth, and Friska Firmanti. (2013). "Faktor-faktor yang mempengaruhi kinerja auditor." *Jurnal Bisnis dan Akuntansi* 15.1 13-28.

Karo, Hariati, and Harlyn Siagian. 2018. "The effect of auditor competence, emotional intelligence of auditors, and auditor independence on auditor performance." *Jurnal Terapan Ilmu Manajemen dan Bisnis (JTIMB)* 1, no. 1 82-97