ABSTRACT

Analysis of Factors Affecting Auditor Performance at the Supreme Audit Agency (BPK) Representative of South Sumatra Province

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This study aims to empirically analyze the effect of Independence, Emotional Intelligence, Professional Ethics and Organizational Culture on auditor performance. The population of this study were auditors who worked at the Supreme Audit Agency (BPK) RI Representative of South Sumatra Province. The number of samples in this study were 71 auditors, using the Purposive Sampling formula method technique for sampling. This study uses a quantitative approach with the type of data in the form of primary data. The results showed that partially Emotional Intelligence and Organizational Culture had a positive effect on Auditor Performance, while partially the Independence and Professional Ethics factors had no effect on Auditor Performance. Furthermore, simultaneously Independence, Emotional Intelligence, Professional Ethics and Organizational Culture have a positive effect on auditor performance at the Supreme Audit Agency (BPK) Representative of South Sumatra Province.

Keywords :Auditor Performance, Independence, Emotional Intelligence Professional Ethics, and Organizational Culture

ABSTRAK

Analisis Faktor-Faktor yang Mempengaruhi Kinerja Auditor pada Badan Pemeriksa Keuangan (BPK) Perwakilan Provinsi Sumatera Selatan

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Penelitian ini bertujuan untuk menganalisis secara empiris pengaruh Independensi, Kecerdasan Emosional, Etika Profesi dan Budaya Organisasi terhadap kinerja auditor. Populasi dari penelitian ini adalah auditor yang bekerja di Badan Pemeriksa Keuangan (BPK) RI Perwakilan Provinsi Sumatera Selatan. Jumlah sampel penelitian ini sebanyak 71 auditor, dengan menggunakan teknik metode rumus *Purposive Sampling* untuk pengambilan sampel. Penelitian ini menggunakan pendekatan kuantitatif dengan jenis data berupa data primer. Analisis data menggunakan teknik analisis regresi berganda dengan alat analisis IBM SPSS versi 27. Hasil penelitian menunjukkan bahwa secara parsial Kecerdasan Emosional dan Budaya Organisasi berpengaruh positif terhadap Kinerja Auditor, sedangkan secara parsial faktor Independensi dan Etika Profesi tidak memiliki pengaruh terhadap Kinerja Auditor. Selanjutnya secara simultan Independensi, Kecerdasan Emosional, Etika Profesi dan Budaya Organisasi berpengarih positif terhadap kinerja auditor di Badan Pemeriksa Keuangan (BPK) Perwakilan Provinsi Sumatera Selatan.

Kata Kunci : Kinerja Auditor, Independensi, Kecerdasan Emosional, Etika Profesi, dan Budaya Organisasi