

ABSTRAK

Profesi akuntan publik merupakan profesi kepercayaan masyarakat. Tetapi posisi akuntan publik sebagai pihak independen yang memberikan opini kewajaran terhadap laporan keuangan serta profesi auditor yang merupakan profesi kepercayaan masyarakat, juga mulai banyak dipertanyakan apalagi setelah didukung oleh bukti semakin meningkatnya tuntutan hukum terhadap kantor akuntan. Fungsi auditor yang seharusnya memberikan keyakinan informasi, mulai dipertanyakan kredibilitasnya ketika berbagai kasus dari PT. Kimua Farma, sampai dengan kasus Telkom di Indonesia. Harapan besar bagi Negara Indonesia adalah para auditor di Indonesia selalu taat akan Kode Etik Akuntan Indonesia serta patuh pada pedoman Standart Profesi Akuntan Publik (SPAP), agar para auditor terhindar dari masalah serta amanah menjalankan tugas dalam kinerjanya.

Secara umum, penelitian ini bertujuan untuk mengetahui kinerja Auditor dengan implementasi pemahaman *good governance*, independensi auditor, komitmen organisasi dan kinerja auditor. Secara spesifik, penelitian ini bertujuan menguji pengaruh pemahaman *good corporate governance* dan independensi auditor terhadap kinerja auditor dengan komitmen organisasi sebagai variable intervening. Penelitian ini dilakukan di KAP kota Malang. Penentuan sampel dilakukan melalui metode purposive sampling, penentuan jumlah sampel dengan berdasarkan pertimbangan – pertimbangan (kriteria) tertentu. Metode analisis data dilakukan menggunakan Analisis Jalur (*Path Analysis*).

Hasil penelitian menunjukkan bahwa pemahaman *good governance* berpengaruh terhadap kinerja auditor baik secara langsung maupun tidak langsung melalui Komitmen Organisasi. Independensi auditor berpengaruh terhadap kinerja auditor baik secara langsung maupun tidak langsung melalui Komitmen Organisasi. Komitmen Organisasi berpengaruh terhadap kinerja auditor. Pemahaman *good governance* dan Independensi auditor berpengaruh terhadap komitmen organisasi.

Kata Kunci : Pemahaman *Good Governance*, Independensi Auditor, Komitmen Organisasi, dan Kinerja Auditor.

ABSTRACT

The profession of public accounting is a profession of public trust. But the position of public accountants as an independent party that provides fairness opinion on financial statements and the profession of auditors which is a profession of public trust, also began to be questioned, especially after being supported by evidence of increasing lawsuits against accountants' offices. The function of auditors who should provide information confidence, began to question its credibility when various cases from PT. Kimua Farma, up to Telkom's case in Indonesia. The big expectation for the State of Indonesia is that auditors in Indonesia always adhere to the Indonesian Code of Ethics for Accountants and adhere to the Public Accountants Professional Standards (SPAP) guidelines, so that auditors avoid problems and are able to carry out their duties in performance.

In general, this study aims to determine the performance of the Auditor by implementing good governance understanding, auditor independence, organizational commitment and auditor performance. Specifically, this study aims to examine the effect of good corporate governance understanding and auditor independence on auditor performance with organizational commitment as an intervening variable. This research was conducted in KAP Malang. Determination of the sample is done through purposive sampling method, determining the number of samples based on certain considerations (criteria). The method of data analysis is done using Path Analysis.

The results of the study show that understanding good governance affects the auditor's performance both directly and indirectly through Organizational Commitment. Auditor independence influences auditor performance both directly and indirectly through Organizational Commitment. Organizational Commitment influences auditor performance. Understanding of good governance and auditor independence influences organizational commitment.

Keywords: Understanding of Good Governance, Independence of the Auditor, Organizational Commitment, and Auditor Performance.