

ABSTRAK

Penelitian ini bertujuan untuk membuktikan dan menganalisis pengaruh komitmen organisasi, stres kerja dan locus of control terhadap kinerja auditor, selain itu penelitian ini juga bertujuan untuk membuktikan locus of control mampu memoderasi hubungan antara komitmen organisasi dan stres kerja terhadap kinerja auditor. Pada riset ini digunakan sebanyak 89 orang auditor BPKP Provinsi Sumatera Barat, proses pengumpulan data dilakukan melalui penyebaran kuesioner yang dilakukan secara langsung oleh peneliti. Teknik analisis data yang digunakan adalah Moderating Regression Analysis (MRA). Sesuai dengan hasil pengujian hipotesis ditemukan komitmen organisasi, stres kerja dan locus of control terbukti berpengaruh signifikan terhadap kinerja auditor BPKP Provinsi Sumatera Barat, selain itu dalam tahapan pengujian pengaruh tidak langsung, kami juga berhasil membuktikan bahwa locus of control mampu memoderasi dalam memperkuat hubungan antara komitmen organisasi dan stres kerja terhadap kinerja auditor BPKP Provinsi Sumatera Barat.

Kata Kunci: Komitmen Organisasi, Stres Kerja, Locus of Control & Kinerja Auditor

ABSTRACT

This study aims to demonstrate and analyze the influence of organizational commitment, job stress, and locus of control on auditor performance. Furthermore, it also aims to demonstrate that locus of control moderates the relationship between organizational commitment and job stress on auditor performance. This study involved 89 auditors from the Financial and Development Supervisory Agency (BPKP) of West Sumatra Province. Data collection was conducted through questionnaires administered directly by the researcher. Moderating Regression Analysis (MRA) was used as the data analysis technique. Based on the hypothesis testing results, organizational commitment, job stress, and locus of control significantly influenced the performance of BPKP auditors in West Sumatra Province. Furthermore, in the indirect effect testing stage, we also successfully demonstrated that locus of control moderates and strengthens the relationship between organizational commitment and job stress on the performance of BPKP auditors in West Sumatra Province.

Keywords: Organizational Commitment, Job Stress, Locus of Control & Auditor Performance