

## Keahlian auditor dan turnover intention sebagai mediasi pengaruh locus of control dan komitmen organisasi terhadap kinerja auditor / Ceacilia Srimindarti, Pancawati Hardiningsih, Rachmawati Meita Oktaviani

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### Abstrak

Auditors have a role to provide assurance to the fairness of financial statements. In order to provide the assurance to users of financial statements, auditors must maintain their performance. Some researches in behavioral accounting which examined auditors' performance had been done but still bore inconsistent results. Therefore, the purpose of this study are: (1) to examine the influence of locus of control and organizational commitment to auditors' performance, and (2) to examine whether auditors' expertise and turnover intention mediate the influence of locus of control and organizational commitment on auditors' performance. The samples of this study were auditors who worked at audit firms in Semarang. The samples in this study were selected using the purposive sampling method. The data were analyzed using SEM with AMOS program. This study found that: (1) the locus of control had a negative influence to the auditors' performance, (2) the organizational commitment had a positive influence to the auditors' performance, (3) the auditors' expertise had no influence to the auditors' performance, (4) the turnover intention had no influence to the auditors' performance, (5) the locus of control had a negative influence to the auditors' expertise, and (6) the organizational commitment had a negative influence to the turnover intention. This study had some implications to the public accounting firm. With the proven fact of the influence of the external locus of control and the organization's commitment to the auditors' performances, it is therefore, the managers of public accounting firm (partner) should give some trainings to the auditors who had the external locus of control so that they can achieve the standardized performances underlined by the institutions. The manager of public accounting firm should always confirm the values of the company to the auditor to increase emotional attachment to the company. Finally, they should also always try to comply to the demands of the company thus its performance will be in accordance with company's expectations.

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Auditor memiliki peran untuk memberikan keyakinan atas kewajaran laporan keuangan. Agar dapat memberikan jaminan kepada pengguna laporan keuangan, auditor harus selalu menjaga kinerjanya. Beberapa penelitian tentang akuntansi keperilakuan yang meneliti tentang kinerja auditor telah dilakukan, tetapi masih menunjukkan hasil yang tidak konsisten. Berdasarkan pada kenyataan tersebut, maka tujuan dari penelitian ini adalah untuk: (1) menguji pengaruh locus of control dan komitmen organisasi terhadap kinerja auditor, serta (2) menguji apakah keahlian auditor dan turnover intention mampu memediasi pengaruh locus of control dan komitmen organisasi terhadap kinerja auditor. Sampel dalam penelitian ini adalah auditor yang bekerja di KAP yang tersebar di Semarang. Pengambilan sampel dalam penelitian menggunakan metode purposive sampling. Teknik analisis data menggunakan SEM dengan program AMOS. Hasil penelitian menunjukkan bahwa: (1) locus of control berpengaruh negatif terhadap kinerja auditor, (2) komitmen organisasi berpengaruh

positif terhadap kinerja auditor, (3) keahlian auditor tidak berpengaruh terhadap kinerja auditor, (4) turnover intention tidak berpengaruh terhadap kinerja auditor, (5) locus of control berpengaruh negatif terhadap keahlian auditor, dan (6) komitmen organisasi berpengaruh negatif terhadap turnover intention. Penelitian ini memiliki implikasi terhadap kantor akuntan publik. Dengan terbuktinya pengaruh locus of control eksternal dan komitmen organisasi terhadap kinerja auditor, maka manajer kantor akuntan publik (partner) hendaknya memberikan pelatihan terhadap auditor yang memiliki locus of control eksternal sehingga mereka dapat mencapai kinerja yang ditetapkan perusahaan. Manajer kantor akuntan publik hendaknya juga selalu menanamkan nilai-nilai perusahaan agar auditor semakin memiliki keterikatan secara emosional terhadap perusahaan. Akhirnya, mereka selalu berusaha melakukan pekerjaan sesuai dengan tuntutan perusahaan sehingga kinerjanya sesuai dengan harapan perusahaan.