

ABSTRACT

This study aims to determine the effect of work motivation on the Performance Auditor, the influence of Individual Characteristics on the Performance Auditor, influence Working Environment moderated by the effect of work motivation on the Performance Auditor and influence Compensation moderated by the influence of Individual Characteristics on the Performance Auditor to employees auditors working in the Public Accountant Firm (KAP) in Semarang.

The sample in this study amounted to 48 respondents were distributed to employees of the auditors who work in Public Accounting Firm (KAP) in Semarang. All questions were measured using a Likert scale with 6 ratings answers from strongly disagree to strongly agree. The data were processed using SPSS 22. The data analysis method used was a quantitative analysis using validity, reliability test, test for normality, classic assumption test, multiple linear regression analysis test and test moderating.

Results of this research show that work motivation positive and significant impact on the performance of auditors, the variable characteristics of the individual positive and significant impact on the performance of auditors, work environment variables are not positively and not be able to moderate the influence of motivation to work on auditor performance and variable compensation significant effect and can moderating influence of individual characteristics on the performance of auditors on employees working in Public Accounting Firm (KAP) in Semarang.

Keywords: Work Motivation, Individual Characteristics, Work Environment, Compensation, Performance Auditor