

ABSTRACT

This research aimed to establish whether that individual capability and the organizational climate is jointly influence on firm performance. The analysis was based on respondents answers obtained through the 53 questionnaires distributed in Semarang. Of the 53 questionnaires, the number questionnaires used in this study as much as 41 questionnaires. To futher this research are expected to provide recommendations to the Auditor in matters relating to *individual capability* and *the organizational climate*.

Research was conducted with a quantitative analysis method were the Auditors with population sample in the city of Semarang. The test method is : The first phase, to test the non-response refraction. The second stage, perform descriptive statistics. The third stage, to test the quality of data, namely validity and reliability test, heteroscedasticity, and test multikolinearitas. The fith stage, perform hypothesis testing using a multiple linier regression.

The Results of this research are as follows: Individual Capability and Organizational Climate has a positive influence on the performance of auditors.

Keywords : Individual Capability, Organizational Climate, Performance Auditors.