

ABSTRACT

The aim of this study was to determine the factors that affect to the job performance of auditors in Semarang. Factors that affect the performance of the auditor were exercised responsibility, experience, autonomy and role ambiguity. The increasing of the quality audits need on individual and company level, causing the auditor profession in Indonesia have experienced rapid development. In order to meet the needs and responsibilities, professionals were required to improve the auditor's performance on his/her profession. Auditors who work with good job performance can improve client satisfaction, credibility and existence.

The research was conducted at the Office of Public Accounting in the Semarang city. The number of samples was 70 respondents using purposive sampling method. As independent variables, that was exercised responsibility, experience, autonomy and role ambiguity, whereas the dependent variable was the job performance of auditors. The analysis used include test validity, test reliability, test classic assumptions, multiple linear regression analysis and hypothesis testing that includes the F test, t test and coefficient of determination (R²).

The research result using regression analysis can be seen that the variable exercised responsibility, experience, and autonomy has a positive effect on the job performance of auditors, and the variable role ambiguity negatively affect the performance of auditors. The analysis using t test can be known exercised responsibility, experience, autonomy and role ambiguity significantly influence the performance of auditors. The analysis using the coefficient of determination was known that 71.7 percent of the variation can be explained by the job performance auditor independent variables examined in this study and 28.3 percent was explained by other factors outside the model.

Key words : exercised responsibility, experience, autonomy and role ambiguity, job performance