

INTISARI

Penelitian ini bertujuan untuk memahami pengaruh independensi, gaya kepemimpinan, komitmen organisasi, integritas dan pemahaman good governance terhadap kinerja auditor pemerintah. Data diperoleh dengan menyebarkan kuesioner kepada auditor pemerintah yang bekerja di BPKP Yogyakarta. Para kuesioner yang menyebar ke 80 responden, tetapi hanya 64 responden yang data dapat dianalisis dan diproses. Analisis data penelitian menggunakan multi-analisis regresi linier. Penelitian ini terdiri dari variabel dependen dan independen. Variabel dependen adalah kinerja dari auditor pemerintah, dan variabel independen adalah independensi, gaya kepemimpinan, komitmen organisasi, integritas dan pemahaman good governance.

Hasilnya penelitian menunjukkan bahwa independensi dan gaya kepemimpinan tidak berpengaruh positif terhadap kinerja auditor. Dan variabel independen lain yaitu komitmen organisasi, integritas dan pemahaman *good governance* memiliki pengaruh positif terhadap kinerja auditor pemerintah.

Kata Kunci : Independensi, Gaya Kepemimpinan, Komitmen Organisasi, Integritas, Pemahaman *Good Governance*, Kinerja auditor

Abstract

The study aimed to understand influence of independency, leadership style, organization commitment, integrity and comprehension of good governance towards performance of government auditors. Data was obtained by spreading questionnaires to the government auditors who work at BPKP of Yogyakarta. The questionnaires were spreads to 80 respondents, but only 64 respondents which the data could be analyzed and processed Data analysis of the study used multi-linear regression analysis. The study is consisted of dependent and independent variables. The dependent variable is performance of government auditors, and the independent variables are independency, leadership style, organization commitment, integrity and comprehension of good governance.

The result shows that independency, leadership style, has not significant efeect to performance of government auditors. And other independent variables are organization commitment, integrity and comprehension of good governance has positive significant effect to performance of government auditors.

Keywords: Independency, Leadership Style, Organization Commitment, Integrity, Comprehension of Good Governance, Performance of Government Auditors