

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh independensi, gaya kepemimpinan, komitmen organisasi, pemahaman *good governance*, konflik peran, dan ketidakjelasan peran terhadap kinerja auditor pemerintah tahun 2011 (studi pada auditor pemerintah di BPKP perwakilan Yogyakarta). Populasi yang digunakan dalam penelitian ini adalah auditor pemerintah di BPKP perwakilan Yogyakarta tahun 2011. Pengambilan sampel dengan metode *purposive sampling* dengan kriteria-kriteria tertentu agar dapat mewakili populasinya. Teknik pengumpulan data dilakukan dengan metode survey. Data diperoleh dengan menggunakan kuisioner yang dibagikan secara langsung kepada auditor yang bekerja pada BPKP di Daerah Istimewa Yogyakarta. Analisis data dalam penelitian ini menggunakan alat uji *Regresi Berganda*.

Hasil pengujian menunjukkan bahwa independensi tidak berpengaruh terhadap kinerja auditor pemerintah. Komitmen organisasi tidak berpengaruh terhadap kinerja auditor pemerintah. Gaya kepemimpinan berpengaruh positif terhadap kinerja auditor pemerintah. Pemahaman *good governance* tidak berpengaruh terhadap kinerja auditor pemerintah. Konflik peran tidak berpengaruh terhadap kinerja auditor pemerintah. Ketidakjelasan peran berpengaruh negatif terhadap kinerja auditor pemerintah.

Kata Kunci: independensi, gaya kepemimpinan, komitmen organisasi, pemahaman *good governance*, konflik peran, dan ketidakjelasan peran.

ABSTRAK

This research aims at finding out the effect of independency, leadership style, organizational commitment, comprehension of good governance, role conflict, and unclear roles on the performance of government's auditors year 2011 (a study on government's auditors in Development and Finance Controller of Yogyakarta). Population on this research was the government's auditors in Development and Finance Controller of Yogyakarta Year 2011. Sample was taken by Purposive Sampling Method based on some particular criteria that represent the population. Data collecting technique was done by using survey method. Data were obtained by using questionnaires distributed directly to the auditors working in Development and Finance Controller of Yogyakarta. Data analysis of this research used Multiple Regressions.

Findings show that independency does not have effect on the performance of government's auditors. Organizational commitment does not have effect on the performance of government's auditors. Leadership style has positive effect on the performance of government's auditors. Comprehension of good governance does not have effect on the performance of government's auditors. Role conflict does not have effect on the performance of government's auditors. Unclear roles have negative effect on the performance of government's auditors.

Keywords: Independence, Leadership Style, Organizational Commitment, Comprehension of Good Governance, Role Conflict, and Unclear roles.