

PENGARUH TINDAKAN SUPERVISI, MOTIVASI KERJA, DAN *LOCUS OF CONTROL* TERHADAP KEPUASAN KERJA AUDITOR EKSTERNAL

(Studi Kasus: Kantor Akuntan Publik di Jakarta Barat)

Oleh:

DWI NURULITA SARI

43212010051

ABSTRAK

Penelitian ini untuk mengetahui pengaruh tindakan supervisi, motivasi kerja, dan *locus of control* terhadap kepuasan kerja auditor eksternal.

Responden dalam penelitian ini terdiri dari para auditor yang bekerja di Kantor Akuntan Publik Jakarta Barat. Seratus buah kuisioner didistribusikan kepada responden, dan sebanyak delapan puluh buah kuisioner dikembalikan oleh responden dan dapat diolah. Metode penentuan sampel yang digunakan dalam penelitian adalah *simple random sampling*. Penelitian ini diuji dengan analisis regresi berganda menggunakan program SPSS.

Hasil penelitian menunjukkan bahwa tindakan supervisi dan motivasi kerja memiliki pengaruh signifikan terhadap kepuasan kerja auditor eksternal. Sedangkan *locus of control* tidak berpengaruh signifikan terhadap kepuasan kerja auditor eksternal.

Kata kunci: tindakan supervisi, motivasi kerja, *locus of control* dan kepuasan kerja auditor eksternal.

***THE INFLUENCE OF SUPERVISORY ACTION, WORKING MOTIVATION,
AND LOCUS OF CONTROL TO JOB SATISFACTION OF EXTERNAL
AUDITOR***

(Case Study On Public Accounting Firm in West Jakarta)

By:

DWI NURULITA SARI

43212010051

ABSTRACT

This research aims to know the influence of supervisory action, working motivation, and locus of control to job satisfaction of external auditor.

Respondents in this study consisted of auditors who work at public accounting firm in West Jakarta. One hundred questionnaires were distributed to the respondents and eighty questionnaires were returned by respondent and can be processed. It used simple random sampling method to determining the sample. It was examined by multiple regression analysis using SPSS program.

The results indicate that supervisory action and working motivation significant to job satisfaction of external auditor, whereas locus of control didn't have significant influence to job satisfaction of external auditor.

Keywords : supervisory action, working motivation, locus of control and job satisfaction of external auditor.