

ABSTRACT

The purpose of this study are as follows: 1) Finding empirical evidence of the influence of the quality of human resources to the performance of auditors; 2) Finding empirical evidence of the influence of the organization's commitment to the performance of auditors; 3) Finding empirical evidence of the effect of work motivation on the performance of auditors; 4) Find the empirical evidence regarding the extent of supervision measures capable of moderate or strengthen relationships quality of human resources, organizational commitment, and motivation to work with the auditor's performance.

This type of research is quantitative research causality. The population in this study is the auditor Inspectorate General of the Ministry of Transportation. The sample selection using purposive sampling. The analysis is Moderated Regression Analysis (MRA).

The results showed, 1) Based on the partial test results indicate that the quality of human resources has positive influence on the performance of the auditor; 2) Based on the partial test results indicate that the quality of human resources has positive influence on the performance of the auditor; 3) Based on the partial test results showed that motivation positive effect on the performance of the auditor; 4) Based on the test results show that the interaction of supervision measures are not able to moderate the influence of the quality of human resources to the performance of auditors; 5) Based on the test results show that the interaction of supervision measures are not able to moderate the influence of the organization's commitment to the performance of auditors; and 6) Based on the test results show that the interaction of supervision measures are not able to moderate the influence of motivation to work on the performance of auditors.

Keywords : Quality of Human Resources, Organizational Commitment, Work Motivation, Action Supervision, Performance Auditor

ABSTRAK

Tujuan penelitian ini adalah sebagai berikut : 1) Menemukan bukti empiris pengaruh kualitas sumber daya manusia terhadap kinerja auditor; 2) Menemukan bukti empiris pengaruh komitmen organisasi terhadap kinerja auditor; 3) Menemukan bukti empiris pengaruh motivasi kerja terhadap kinerja auditor; 4) Menemukan bukti empiris mengenai sejauhmana tindakan supervisi mampu memoderatori atau memperkuat hubungan kualitas sumber daya manusia, komitmen organisasi, dan motivasi kerja dengan kinerja auditor.

Jenis penelitian ini merupakan penelitian kuantitatif kausalitas. Populasi dalam penelitian ini adalah auditor Inspektorat Jenderal Kementerian Perhubungan. Pemilihan sampel dengan metode purposive sampling. Analisis yang digunakan adalah *Moderated Regression Analysis* (MRA).

Hasil penelitian menunjukkan, 1) Berdasarkan hasil uji parsial menunjukkan bahwa kualitas sumber daya manusia berpengaruh positif terhadap kinerja auditor; 2) Berdasarkan hasil uji parsial menunjukkan bahwa kualitas sumber daya manusia berpengaruh positif terhadap kinerja auditor; 3) Berdasarkan hasil uji parsial menunjukkan bahwa motivasi kerja berpengaruh positif terhadap kinerja auditor; 4) Berdasarkan hasil uji interaksi menunjukkan bahwa tindakan supervisi tidak mampu memoderatori pengaruh kualitas sumber daya manusia terhadap kinerja auditor; 5) Berdasarkan hasil uji interaksi menunjukkan bahwa tindakan supervisi tidak mampu memoderatori pengaruh komitmen organisasi terhadap kinerja auditor; dan 6) Berdasarkan hasil uji interaksi menunjukkan bahwa tindakan supervisi tidak mampu memoderatori pengaruh motivasi kerja terhadap kinerja auditor.

Kata kunci : *Kualitas Sumber Daya Manusia, Komitmen Organisasi, Motivasi Kerja, Tindakan Supervisi, Kinerja Auditor*