

Abstrak

Penelitian ini bertujuan untuk menguji pengaruh *professional ethics*, *exercised responsibility*, *job experience* dan *role requirements* terhadap *job performance* auditor dalam melakukan *adjustment* temuan audit. Survei pada 6 Kantor Akuntan Publik (KAP) di Jakarta Pusat Tahun 2020. Populasi dalam penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik di Jakarta. Periode yang digunakan adalah tahun 2020. Sampel yang diperoleh dengan metode *non-probability sampling* menggunakan metode aksedental adalah sebanyak 55 responden, dan dengan menggunakan uji statistik *SmartPLS*. Hasil pengujian statistik menunjukkan bahwa *professional Ethics*, *exercised responsibility* serta *role requirements* tidak memiliki pengaruh yang signifikan terhadap *job performance* auditor sedangkan *job experience* memiliki pengaruh yang signifikan terhadap *job performance* auditor.

Kata Kunci : *Professional Ethics*, *Exercised Responsibility*, *Job Experience*, *Role Requirements* dan *Job Performance Auditor*.



Abstract

This study aims to examine the effect of professional ethics, exercised responsibility, job experience and role requirements on job performance auditors in making audit findings adjustment. Survey of 6 Public Accounting Firms (KAP) in Central Jakarta in 2020. The population in this study were auditors who worked at the Public Accounting Firm in Jakarta. The period used is 2020. The sample obtained by non-probability sampling with accidental method is 55 respondents, and by using the SmartPLS statistical test. The statistical test results show that professional ethics, exercised responsibility and role requirements do not have a significant effect on job performance auditors while job experience has a significant effect on job performance auditors.

Keywords: Professional Ethics, Exercised Responsibility, Job Experience, Role Requirements and Job Performance Auditor.

