

INTISARI

Penelitian akuntansi keperilakuan (*behavior*) tentang *good governance*, gaya kepemimpinan, budaya organisasi dan komitmen organisasi terhadap kinerja auditor pada perusahaan bisnis manufaktur sudah sering dilakukan, tetapi masih jarang penelitian yang dilakukan pada perusahaan bisnis *non-manufaktur*, seperti Kantor Akuntan Publik (KAP) dengan responden auditor independen. Oleh karena itu, dengan merujuk pada penelitian Trisnaningsih (2007), maka isu sentra penelitian ini adalah: (1) Peneliti ingin membuktikan secara empiris, apakah independensi auditor dan komitmen organisasi sebagai variabel intervening akan memediasi pengaruh *good governance*, gaya kepemimpinan dan budaya organisasi terhadap kinerja auditor. (2) Mengembangkan dan melakukan kajian lebih lanjut penelitian terdahulu. Hasil penelitian ini diharapkan dapat memberikan kontribusi pada pengembangan teori akuntansi keperilakuan di bidang auditing.

Populasi penelitian ini adalah auditor yang bekerja di Kantor Akuntan Publik (KAP) di Daerah Istimewa Yogyakarta (DIY) Bandung dan Cirebon. Sampel penelitian ini sebanyak 160 auditor yang terdapat pada 16 Kantor Akuntan Publik (KAP) di Daerah Istimewa Yogyakarta (DIY) dan Jawa Barat yang hanya meliputi Bandung dan Cirebon. Pengambilan sampel ini dengan menggunakan teknik *path analysis* (analisis jalur) dengan program SPSS versi 11.5.

Hasil penelitian ini menunjukkan bahwa 1) *Good governance* tidak berpengaruh langsung terhadap kinerja auditor tetapi melalui variabel intervening, yaitu independensi auditor. 2) Gaya kepemimpinan berpengaruh langsung terhadap kinerja auditor tanpa melalui variabel interveningnya, yaitu komitmen organisasi. 3) Budaya organisasi tidak berpengaruh secara langsung terhadap kinerja auditor tetapi melalui variabel intervening, yaitu komitmen organisasi.

Kata Kunci: *Good governance*, Gaya kepemimpinan, Budaya organisasi,

ABSTRACT

The research of behavior accounting on the good governance, leadership style, organizational culture and organization commitment towards the auditor work in the companies of manufacture business has often been conducted, but the research conducted by the companies of non-manufacture business has rarely been done, such as the public accountant office (KAP) with the respondents of independent auditor. Therefore, by referring to the Trisnaningsih (2007), the central issues in this research were: 1) This research aimed at proving empirically whether the auditor independence and the organization commitment as the intervening variable would mediate the effect of good governance, leadership style and the organization culture towards the auditor work. 2) Developed and conducted further research based on the former research. The result of the research based on the former research. The result of the research was hoped to be able to provide contributions to the behavior accounting theories in the auditing field.

The population was the auditors working in the public accountant offices (KAP) in the special area of Yogyakarta (DIY) and west java which only covered Bandung and Cirebon. The samples were 160 auditors working in 16 public account offices in the special area of Yogyakarta (DIY) and west java which only covered Bandung and Cirebon. The samples were taken by the technique of path analysis using the SPSS programs version 11.5.

The result of the research showed that 1) Good governance did not directly influence towards the auditor work but towards the intervening variable, that is the auditor independence. 2) The leadership style give direct effect to the auditor work without using the intervening variables, that is the organization commitment. 3) The organization culture did not influence directly the auditor work but through the intervening variables, that is the organization commitment.

Keyword: *Good Governance, Leadership Style, Organization Culture, Auditor Independence, Organization Commitment*