

***THE INFLUENCE OF WORK EXPERIENCE, DUE PROFESSIONAL CARE,
TIME BUDGET PRESSURE, LOCUS OF CONTROL
ON AUDITORS QUALITY OF WORK***

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Abstract

This research was conducted to examine the effect of work experience of each external government auditor, due professional care, time budget pressure and locus of control on the auditor quality of work. The population of this research is an external governments auditor that works in BPK RI representative of West Sumatera Province. All of the population in this research are the samples. This study analyzes the questionnaire from primary data derived from respondents' answers as many as 45 auditors. The analysis technique used is Structural Equation Modeling (SEM) using the application Smart Partial Least Square version 3.0 with an error rate of 5%. The results of the study indicate that Work Experience, Due Professional Care, Time Budget Pressure has a significant effect on the Auditor Quality of Work and Locus of Control does not significantly influence the Auditor Quality of Work.

Keywords: *Work Experience (PK), Due Professional Care (DPC), Time Budget Pressure (TBP), Locus of Control (LOC) and Auditors Quality of Work (KHKA)*

**PENGARUH PENGALAMAN KERJA, *DUE PROFESSIONAL CARE*,
TIME BUDGET PRESSURE, *LOCUS OF CONTROL*
TERHADAP KUALITAS HASIL KERJA AUDITOR.**

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Abstrak

Riset ini dilakukan untuk menguji pengaruh Pengalaman Kerja auditor eksternal pemerintah, *Due Professional Care*, *Time Budget Pressure*, *Locus of Control* terhadap Kualitas Hasil Kerja Auditor. Populasi yang digunakan dalam riset ini adalah auditor pemerintah yang bekerja di kantor BPK RI Perwakilan Provinsi Sumatera Barat. Seluruh populasi yang digunakan dalam penelitian ini adalah sampel. Penelitian ini dilakukan dengan menganalisis kuesioner dari data primer yang berasal dari jawaban responden sebanyak 45 Auditor. Teknik analisis yang digunakan adalah Structural Equation Modeling (SEM) menggunakan aplikasi *Smart Partial Least Square* versi 3.0 dengan tingkat kesalahan 5%. Hasil penelitian menunjukkan bahwa Pengalaman Kerja, *Due Professional Care*, *Time Budget Pressure* berpengaruh signifikan terhadap Kualitas Hasil Kerja Auditor dan *Locus of Control* tidak berpengaruh signifikan terhadap Kualitas Hasil Kerja Auditor.

Kata Kunci: Pengalaman Kerja (PK), *Due Professional Care (DPC)*, *Time Budget Pressure (TBP)*, *Locus of Control (LOC)* dan Kualitas Hasil Kerja Auditor (KHKA).