

## ABSTRAK

Skripsi dengan judul "Pengaruh Pengalaman Kerja, Gaya Kepemimpinan, Komitmen Organisasi, dan Pemahaman *Good Governance* terhadap Kinerja Auditor pada Kantor Akuntan Publik Kanaka Puradiredja Suhartono Surabaya dalam Perspektif Islam" ditulis oleh Syafa Febrinatika, NIM. 1240319304, Jurusan Akuntansi Syariah, Fakultas Ekonomi dan Bisnis Islam, Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung, Dosen Pembimbing: Dr. Lantip Susilowati, S.Pd., M.M.

Latar belakang dari penelitian ini yaitu dalam menjalankan profesi-nya, auditor harus bekerja secara profesional yaitu harus menjunjung tinggi kode etik profesi dalam setiap menjalankan tugas dan tanggung jawabnya. Seorang auditor yang profesional dapat dilihat dari kinerjanya dalam menjalankan tugas dan fungsinya. Kinerja auditor menjadi perhatian utama, baik bagi klien ataupun publik, dalam menilai hasil audit yang dilakukan.

Penelitian ini bertujuan untuk 1) menguji pengaruh pengalaman kerja, gaya kepemimpinan, komitmen organisasi, dan pemahaman *good governance* terhadap kinerja auditor pada, 2) menguji pengaruh pengalaman kerja terhadap kinerja auditor, 3) menguji pengaruh gaya kepemimpinan terhadap kinerja auditor, 4) menguji pengaruh komitmen organisasi terhadap kinerja auditor, 5) menguji pengaruh pemahaman *good governance* terhadap kinerja auditor.

Metode penelitian yang digunakan adalah metode pendekatan kuantitatif dengan jenis penelitian deskriptif. Populasi yang digunakan yaitu Auditor pada Kantor Akuntan Publik Kanaka Puradiredja Suhartono Surabaya. Sumber data adalah data primer, metode pengumpulan data dengan penyebaran kuesioner, sampel didapat dengan menggunakan jenis *probability sampling* dengan teknik sampling jenuh. Analisis data menggunakan IBM SPSS versi 26.

Hasil penelitian menunjukkan bahwa secara simultan 1) pengalaman kerja, gaya kepemimpinan, komitmen organisasi, dan pemahaman *good governance* secara bersama-sama berpengaruh positif dan signifikan terhadap kinerja auditor, 2) secara parsial pengalaman kerja berpengaruh positif dan signifikan terhadap kinerja auditor, 3) secara parsial gaya kepemimpinan berpengaruh positif dan signifikan terhadap kinerja auditor, 4) secara parsial komitmen organisasi berpengaruh positif dan signifikan terhadap kinerja auditor, 5) secara parsial pemahaman *good governance* berpengaruh positif dan signifikan terhadap kinerja auditor.

**Kata Kunci:** Pengalaman Kerja, Gaya Kepemimpinan, Komitmen Organisasi, dan Pemahaman *Good Governance*, Kinerja Auditor

## **ABSTRACT**

*The thesis "The Influence of Work Experience, Leadership Style, Organizational Commitment, and Understanding of Good Governance on Auditor Performance at the Public Accounting Firm Kanaka Puradiredja Suhartono Surabaya in an Islamic Perspective" is researched by Syafa Febrinatika, NIM. 1240319304, Sharia Accounting Department, Faculty of Islamic Economics and Business, Sayyid Ali Rahmatullah State Islamic University Tulungagung, Advised by Dr. Lantip Susilowati, S.Pd., M.M.*

*The background of this research is that in carrying out their profession, auditors must work professionally, that is, they must uphold the professional code of ethics in each carrying out their duties and responsibilities. A professional auditor can be seen from his performance in carrying out his duties and functions. The auditor's performance is a major concern, both for clients and the public, in assessing the results of the audit carried out.*

*This research aims to 1) examine the influence of work experience, leadership style, organizational commitment, and understanding of good governance on auditor performance, 2) examine the influence of work experience on auditor performance, 3) testing the influence of leadership style on the performance of auditors, 4) testing the influence of organizational commitment on the performance of auditors, 5) testing the influence of understanding good governance on the performance of auditors.*

*The research method used is a quantitative approach with descriptive research type. The population used is Auditors at the Kanaka Puradiredja Suhartono Surabaya Public Accounting Firm. The data source is primary data, the data collection method is by distributing questionnaires, the sample was obtained using probability sampling with a saturated sampling technique. Data analysis used IBM SPSS version 26.*

*The research results show that simultaneously 1) work experience, leadership style, organizational commitment, and understanding of good governance together have a positive and significant effect on the performance of auditors, 2) partially work experience has a positive and significant effect significantly on the performance of auditors, 3) partially leadership style has a positive and significant effect on the performance of auditors, 4) partially organizational commitment has a positive and significant effect on the performance of auditors, 5) partially understanding good governance has a positive and significant effect on the performance of auditors.*

**Keywords:** *Work Experience, Leadership Style, Organizational Commitment, and Understanding of Good Governance, Auditor Performance.*