

ABSTRACT

Auditor performance is a work performance of an auditor in completing audit tasks. Auditor performance is used to determine the level of auditor performance and levels in producing quality performance results. Several factors can affect auditor performance including independence, objectivity, and understanding of good governance.

This study aims to explain the characteristics of BPKP respondents in DKI Jakarta Province and analyze independence, objectivity, understanding of good governance, and auditor performance. In addition, this study also aims to simultaneously and partially analyze the effects of independence, objectivity, and understanding of good governance on the performance of the auditor in BPKP in DKI Jakarta Province. This research is a quantitative study which is quantitative, using primary data obtained from questionnaires and measured with a Likert scale. The sample used was 49 respondents selected using convenience sampling. The data analysis method used is multiple linear regression analysis using statistical package for social science (SPSS) software ver. 25

The results showed that independence, objectivity, and understanding of good governance have a simultaneous influence on auditor performance. Independence does not have a positive effect on auditor performance. Objectivity has a positive effect on auditor performance. Understanding of good governance has a positive effect on auditor performance.

Keywords: auditor performance, independence, objectivity, understanding of good governance