

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh kompetensi, independensi, komitmen organisasi dan adaptasi teknologi informasi terhadap kinerja auditor yang dimediasi oleh *role clarity* dan *role ambiguity*. Populasi pada penelitian ini adalah Auditor Inspektorat Kabupaten Kota di Provinsi Jambi. Sampel penelitian ini menggunakan sampel jenuh artinya seluruh populasi dijadikan sampel. Data diperoleh melalui kuesioner dan di analisis menggunakan structural equation modeling – partial least square (SEM-PLS) dengan software WarpPLS 8.0. Hasil penelitian kompetensi auditor tidak mampu mempengaruhi kinerja auditor secara langsung sedangkan independensi, komitmen organisasi dan adaptasi teknologi informasi secara langsung mampu mempengaruhi kinerja auditor. Untuk pengaruh tidak langsung *role clarity* dan *role ambiguity* memediasi secara penuh hubungan antara kompetensi terhadap kinerja auditor. *Role clarity* dan *role ambiguity* memediasi secara parsial hubungan komitmen organisasi, adaptasi teknologi informasi, sementara *role clarity* memediasi secara parsial hubungan independensi terhadap kinerja auditor tetapi *role ambiguity* tidak mampu memediasi hubungan independensi terhadap kinerja auditor. Hasil analisis R-square pengaruh langsung sebesar 0,64 sedangkan pengaruh tidak langsung sebesar 0,79.

Kata kunci: Kinerja auditor; kompetensi; independensi; komitmen organisasi; adaptasi teknologi informasi; *role clarity*; *role ambiguity*.

ABSTRACT

This research aims to examine and analyze the effect of competence, independence, organizational commitment and information technology adaptation on auditor performance directly and indirectly, mediated by role clarity and role ambiguity. The population in this study was City Regency Inspectorate Auditors in Jambi Province. This research sample uses a saturated sample, meaning the entire population is sampled. Data was obtained through questionnaires and analyzed using structural equation modeling - partial least squares (SEM-PLS) with WarpPLS 8.0 software. The results of research on auditor competency are not able to directly influence auditor performance, while independence, organizational commitment and information technology adaptation are directly able to influence auditor performance. For indirect effects, role clarity and role ambiguity fully mediate the relationship between competency and auditor performance. Role clarity and role ambiguity partially mediate the relationship between organizational commitment and information technology adaptation, while role clarity partially mediates the relationship between independence and auditor performance, but role ambiguity is unable to mediate the relationship between independence and auditor performance. The results of the R-square analysis of the direct effect are 0.64 while the indirect effect is 0.79.

Keywords: *Auditor performance; competence; independence; organizational commitment; adaptation of information technology; role clarity; role ambiguity.*