

**Pengaruh *Locus Of Control*, Skeptisme Profesional dan Komitmen
Profesional Terhadap Kinerja Inspektorat Kabupaten Buleleng (Studi
Empiris Pada Kantor Inspektorat Kabupaten Buleleng)**

Oleh

Ni Luh Utari Pramesti Dewi, NIM 1717051010

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Kinerja adalah gambaran pencapaian pelaksanaan suatu kegiatan /program/ kebijaksanaan dalam mewujudkan sasaran, tujuan, misi, visi organisasi. Penelitian ini bertujuan untuk mengetahui: 1) pengaruh *locus of control* terhadap kinerja inspektorat kabupaten buleleng, 2) pengaruh skeptisme profesional terhadap kinerja inspektorat kabupaten buleleng, 3) pengaruh komitmen profesional terhadap kinerja inspektorat kabupaten buleleng, 4) pengaruh *locus of control*, skeptisme profesional dan komitmen profesional terhadap kinerja inspektorat kabupaten buleleng.

Jenis data yang digunakan dalam penelitian ini adalah data kuantitatif. Sumber data dalam penelitian ini yaitu data primer dan data sekunder. Populasi dalam penelitian ini adalah Pegawai Negeri Sipil pada kantor inspektorat kabupaten buleleng. Teknik pengambilan sampel yang digunakan adalah *purposive sample*. Dengan Jumlah responden dalam penelitian ini sebanyak 40 orang. Analisis data dalam penelitian ini menggunakan program SPSS Versi 25.

Hasil penelitian ini menunjukkan bahwa: 1) *Locus of control* berpengaruh positif signifikan terhadap kinerja inspektorat kabupaten buleleng, 2) Skeptisme profesional berpengaruh positif signifikan terhadap kinerja inspektorat kabupaten buleleng, 3) Komitmen Profesional berpengaruh positif signifikan terhadap kinerja inspektorat kabupaten buleleng, 4) *locus of control*, skeptisme profesional dan komitmen profesional berpengaruh secara simultan terhadap kinerja inspektorat kabupaten buleleng. Dan dalam penelitian ini ditemukan bahwa variabel skeptisme profesional memiliki pengaruh yang paling dominan terhadap kinerja inspektorat kabupaten buleleng.

Kata kunci: Kinerja, *locus of control*, skeptisme profesional, komitmen profesional

***The Effect of Locus Of Control, Professional Skepticism and Professional Commitment on the Performance of the Buleleng Regency Inspectorate
(Empirical Study at the Buleleng Regency Inspectorate Office)***

By

Ni Luh Utari Pramesti Dewi, NIM 1717051010

Department of Economics and Accounting

ABSTRACT

Performance is the purpose of implementing an activity / program / in realizing the goals, mission, vision of the organization. This study aims to determine: 1) the effect of locus of control on the performance of the Buleleng district inspectorate, 2) the effect of professional skepticism on the performance of the Buleleng inspectorate, 3) the effect of professional commitment on the performance of the Buleleng district inspectorate, 4) the influence of locus of control, professional skepticism and commitment. professional on the performance of the Buleleng district inspectorate.

The type of data used in this research is quantitative data. Sources of data in this study are primary data and secondary data. The population in this study were Civil Servants at the Buleleng Regency Inspectorate Office. The sampling technique used is purposive sample. With the number of respondents in this study as many as 40 people. Data analysis in this study used the SPSS Version 25 program.

The results of this study indicate that: 1) Locus of control has a significant positive effect on the performance of the Buleleng district inspectorate, 2) Professional skepticism has a significant positive effect on the performance of the Buleleng district inspectorate, 3) Professional Commitment has a significant positive effect on the performance of the Buleleng district inspectorate, 4) locus of control, professional skepticism and professional commitment simultaneously affect the performance of the Buleleng district inspectorate. And in this study it was found that the variable of professional skepticism had the most dominant influence on the performance of the Buleleng district inspectorate.

Key words: Performance, *locus of control*, professional skepticism, professional commitment