ABSTRACT

Erlangga Putra, NIM: 7183220049. "The Influence of Ethical Sensitivity, Work Discipline and Work Experience on Auditor Performance at the North Sumatra Financial and Development Supervisory Agency (BPKP). Accounting Department Thesis, Accounting Study Program, Faculty of Economics, Medan State University 2024.

This research aims to investigate the influence of ethical sensitivity, work discipline and work experience on the performance of auditors at the North Sumatra Financial and Development Supervisory Agency (BPKP). This type of research is quantitative. The number of samples in this study was 73 respondents. The data analysis techniques used in this research are validity and reliability tests, descriptive statistical tests, classical assumption tests (normality, multicollinearity and heteroscedasticity), and hypothesis tests (multiple linear analysis tests, t tests, F tests and coefficient of determination) with the help of SPSS version 26. The results of this research show that Ethical Sensitivity (X1) has a positive and significant effect on Auditor Performance (Y), Work Discipline (X2) has a positive and significant effect on Auditor Performance (Y), Work Experience (X3) has a positive effect and significantly on Auditor Performance (Y) and Ethical Sensitivity (X1), Work Discipline (X2) and Work Experience (X3) simultaneously influence Auditor Performance (Y) at the Financial and Development Supervisory Agency (BPKP) in North Sumatra Province.

Keywords: Ethical Sensitivity, Work Discipline, Work Experience and Auditor Performance.

ABSTRAK

Erlangga Putra, NIM: 7183220049. ""Pengaruh *Ethical Sensitivity,* Disiplin Kerja dan Pengalaman Kerja Terhadap Kinerja Auditor Pada Badan Pengawasan Keuangan Dan Pembangunan (BPKP) Sumatera Utara*"*. Skripsi Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2024.

Penelitian ini bertujuan untuk menginvestigasi Pengaruh *Ethical Sensitivity,* Disiplin Kerja dan Pengalaman Kerja Terhadap Kinerja Auditor Pada Badan Pengawasan Keuangan Dan Pembangunan (BPKP) Sumatera Utara. Jenis penelitian ini adalah kuantitatif. Jumlah sampel dalam penelitian ini sebanyak 73 responden. Teknik analisis data yang digunakan pada penelitian ini adalah uji validitas dan uji reliabilitas, uji statistik deskriptif, uji asumsi klasik (normalitas, multikolinearitas dan hetereskoedastisitas), dan uji hipotesis (uji analisis linier berganda, uji t, uji F dan kofisien determinasi) dengan bantuan SPSS versi 26. Adapun hasil dari penelitian ini menunjukkan bahwa *Ethical Sensitivity* (X1) berpengaruh positif dan signifikan terhadap Kinerja Auditor (Y), Disiplin Kerja (X2) berpengaruh positif dan signifikan terhadap Kinerja Auditor (Y), Pengalaman Kerja (X3) berpengaruh positif dan signifikan terhadap Kinerja Auditor (Y) dan *Ethical Sensitivity* (X1), Disiplin Kerja (X2) dan Pengalaman Kerja (X3) berpengaruh secara simultan terhadap Kinerja Auditor (Y) pada Badan Pengawasan Keuangan dan Pembangunan (BPKP) di Provinsi Sumatera Utara.

Kata Kunci: *Ethical Sensitivity,* Disiplin Kerja, Pengalaman Kerja dan Kinerja Auditor.