ABSTRACT

The objective of this research is to test empirically and analyze if personal disturbance, external disturbance, organizational disturbance, reward system will affect the role of inspectorate auditors in controlling local financial government. The auditors on this research are inspectorate auditors of Dairi regency with the number of 35 (thirty five) auditors where all of them become the samples. To hypothesize the effects of personal disturbance, external disturbance, organizational disturbance, reward system to the the role of inspectorate auditors in controlling local financial government, test-F and test-t are simultaneously and partially applied. This research proves that such personal disturbance, external disturbance, organizational disturbance, reward system simultaneously give significant effects to role of inspectorate auditors in controlling local financial government. Partially personal disturbance, external disturbance, organizational disturbance also give significant effects to the role of inspectorate auditors in controlling local financial government, and the most affected to the role of inspectorate auditors in controlling local financial government is organizational disturbance, but reward system not give significant effects to the role of inspectorate auditors in controlling local financial government. This research proves that 81.6% dependent variable variations (the role of inspectorate auditors in controlling local financial government) are described by independent variables (personal disturbance, external disturbance, organizational disturbance, reward system) the remainder is 18.4% described by the other variables outside the used variables.

Keywords: Personal Disturbance, External Disturbance, Organizational Disturbance, Reward System, and The Role of Inspectorate Auditors in Controlling Local Financial Government