

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh dari Tindakan Supervisi Auditor, *Locus of Control* dan Motivasi Kerja Auditor terhadap Kepuasan Kerja Auditor pada Kantor Akuntan Publik di Wilayah Kota Bandung yang terdaftar di Otoritas Jasa Keuangan (OJK). Tindakan Supervisi Auditor, *Locus of Control* dan Motivasi Kerja Auditor sebagai variabel independen. Kepuasan Kerja Auditor sebagai variabel dependen.

Penelitian ini menggunakan data primer yang diperoleh dari jawaban responden, proses pengambilan sampel dilakukan dengan menggunakan teknik Probability Sampling dengan menggunakan metode *Simple Random Sampling*. Dari kriteria yang sudah ditetapkan dan diperoleh sampel dengan jumlah responden sebanyak 55 auditor. Hasil penelitian ini menunjukkan bahwa Tindakan Supervisi Auditor, *Locus of Control* dan Motivasi Kerja Auditor berpengaruh secara signifikan terhadap Kepuasan Kerja Auditor pada Kantor Akuntan Publik di Wilayah Kota Bandung yang terdaftar di Otoritas Jasa Keuangan (OJK).

Hasil penelitian ini menunjukkan bahwa Tindakan Supervisi Auditor terhadap Kepuasan Kerja Auditor sebesar 23.6%, *Locus of Control* terhadap Kepuasan Kerja Auditor sebesar 32.6%, Motivasi Kerja Auditor terhadap Kepuasan Kerja Auditor sebesar 22.9%, Tindakan Supervisi Auditor, *Locus of Control* dan Motivasi Kerja Auditor terhadap Kepuasan Kerja Auditor sebesar 79.1%, sedangkan sisanya sebesar 20.9% merupakan pengaruh dari variabel lain yang tidak diteliti.

**Kata Kunci:** Tindakan Supervisi Auditor, *Locus of Control*, Motivasi Kerja Auditor, dan Kepuasan Kerja Auditor

## **ABSTRACT**

*This study aims to analyze the effect of Auditor Supervision, Locus of Control and Auditor Work Motivation on Auditor Job Satisfaction at Public Accounting Firms in Bandung City Region registered with the Financial Services Authority (OJK). Auditor Supervision Action, Locus of Control and Auditor Work Motivation as independent variables. Auditor Job Satisfaction as the dependent variable.*

*This study uses primary data obtained from respondents' answers, the sampling process is carried out using the Probability Sampling technique using the Simple Random Sampling method. From the criteria that have been determined and obtained a sample with the number of respondents as many as 55 auditors. The results of this study indicate that Auditor Supervision, Locus of Control and Auditor Work Motivation have a significant effect on Auditor Job Satisfaction at Public Accounting Firms in the Bandung City Region which are registered with the Financial Services Authority (OJK).*

*The results of this study indicate that the Auditor Supervision Action on Auditor Job Satisfaction is 23.6%, Locus of Control on Auditor Job Satisfaction is 32.6%, Auditor Work Motivation on Auditor Job Satisfaction is 22.9%, Auditor Supervision Action, Locus of Control and Auditor Work Motivation is Auditor job satisfaction is 79.1%, while the remaining 20.9% is the influence of other variables not examined.*

**Keywords:** *Auditor Supervision Action, Locus of Control, Auditor Work Motivation and Auditor Job Satisfaction*