

KOMITMEN PROFESIONAL SEBAGAI PEMICU
KEPUASAN KERJA AKUNTAN PUBLIK DI SURABAYA
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Abstrak

Penelitian ini bermaksud menguji pengaruh komitmen profesional dengan kepribadian sebagai variabel moderator terhadap kepuasan kerja akuntan publik di Surabaya. Penelitian ini menggunakan pendekatan kuantitatif dengan model regresi berganda. Wilayah generalisasinya di Surabaya, dengan metode penarikan sampel secara aksidental. Derajat kesalahan yang ditoleransi adalah 5%. Data yang diolah adalah data primer yang di jaring melalui kusioner. Sebelum diolah lebih lanjut, data diuji reliabilitas dan validitasnya. Selain itu model juga diuji dengan asumsi klasik sesuai persyaratan dalam uji regresi.

Tingginya *respond rate* dalam penelitian ini sebesar 52,05%. Hasil pengujian hipotesis menunjukkan, bahwa seluruh hipotesis terbukti. Kesimpulan penelitian adalah (1)Komitmen profesional terbukti berpengaruh terhadap kepuasan kerja akuntan publik, (2)Kepribadian terbukti berpengaruh terhadap kepuasan kerja akuntan publik, dan (3)Kepribadian mampu berperan sebagai variabel moderator.

Kata kunci: Komitmen profesional, kepribadian, kepuasan kerja, dan akuntan publik

THE PROFESSIONAL COMMITMENT AS A DRIVER OF JOB SATISFACTION OF PUBLIC ACCOUNTANT AT SURABAYA

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Abstract

The objective of the research is to test professional commitment affects to the job satisfaction public accountant by means of the personality. The research is executed by employing the quantitative approach. The model is regression analysis with the degree of significant is 5%. It's uses primary data through by questionnaire. First, the data is executed by reliability and validity test. Moreover the model is executed by classic assumption for regression rules.

The respond rate in this research is 52.05%. The result of partial experiment demonstrated that the three hypotheses have been proved significantly. There are means, firstly the professional commitment affect to the job satisfaction. Secondly, the personality affect to the job satisfaction. Lastly, the professional commitment affects to the job satisfaction public accountant by means of the personality. There is mean, the personality has been proved as moderating variable.

Key words: Professional commitment, personality, job satisfaction, and public accountant