

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh Kompetensi dan Pemahaman Sistem Informasi Akuntansi terhadap Kinerja Auditor. Variabel yang digunakan dalam penelitian ini terdiri dari variabel dependen yaitu kinerja auditor dan variabel independen yang terdiri dari kompetensi dan pemahaman sistem informasi akuntansi. Objek dalam penelitian ini terbatas pada auditor Kantor Akuntan Publik. Sampel penelitian yang digunakan dalam penelitian ini adalah 41 responden. Teknik pengambilan sampel dalam penelitian ini menggunakan teknik purposive sampling. Instrumen ini disusun dalam bentuk kuesioner menggunakan skala likert. Analisis data dilakukan dalam standar signifikansi 95%. Alat analisis yang digunakan dalam penelitian ini adalah analisis regresi berganda. Hasil penelitian uji hipotesis menunjukkan; kompetensi berpengaruh signifikan terhadap kinerja auditor. Berdasarkan hasil disimpulkan pemahaman sistem informasi akuntansi berpengaruh signifikan terhadap kinerja auditor; kompetensi dan pemahaman sistem informasi akuntansi berpengaruh signifikan terhadap kinerja auditor.

Kata kunci: Kompetensi, Pemahaman Sistem Informasi Akuntansi, Kinerja Auditor

ABSTRACT

The research aimed to find the effect of Competence and Comprehension of Accounting Information Systems on Auditor Performance. The variables used in this study consisted of the dependent variables is auditor performance and independent variables consisting of competence and understanding of accounting information systems. The object in this study is limited to the auditors of Public Accountants Office. The research samples used in this study were 41 respondents. The sampling technique in the study uses purposive sampling technique. The instrument is composed in the form of a questionnaire using likert scale. Data analysis done in significant standard of 95%. The analyzing tools used in this research is double regression analysis. Result of hypothesis test of study showed; There is an influence of competence on auditor performance. This was proved by correlation coefficient for the relation of these two variable. Based upon the result was concluded significant influence of competence on auditor performance; There is a significant effect of comprehension of accounting information system on auditor performance. Based upon the result was concluded significant effect of comprehension of accounting information system on auditor performance; Based on the result of significant test, it could be concluded that variable regression coefficient of comprehension of accounting information system on auditor performance. There is an influence of significant competence and comprehension of accounting information system togetherly on auditor performance.

Keywords: Competency, Comprehension of Accounting Information Systems, Auditor Performance