

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh faktor-faktor independensi, obyektifitas, pengalaman kerja, pengetahuan dan integritas auditor terhadap kualitas hasil audit di lingkungan pemerintah daerah. Penelitian ini dilakukan dengan metode survei kepada para auditor internal inspektorat pemerintah daerah dengan sampel yang telah ditentukan yaitu yang telah mengikuti diklat / pelatihan sebagai auditor (JFA). Persepsi responden diukur dari jawaban kuisioner menggunakan pengukuran data ordinal dengan skala likert lima poin. Pengujian validitas instrumen menggunakan rumus pearson product moment dan uji realibilitas menggunakan Cronbach's alpha. Untuk pengujian data dengan uji asumsi klasik, uji normalitas diukur menggunakan uji one sample kolmogorov smirnov, uji multikolinearitas diuji dengan Variance Inflation Factor (VIF) dan uji heteroskedastisitas diuji dengan model uji Regresi. Analisis data menggunakan model uji regresi berganda. Hipotesis yang ditentukan yaitu pengaruh dari independensi, obyektifitas, pengalaman kerja, pengetahuan dan integritas terhadap kualitas hasil audit baik secara parsial maupun simultan/bersama-sama. Hasil dari penelitian ini diungkapkan bahwa independensi, obyektifitas, pengalaman kerja, pengetahuan dan integritas auditor secara simultan berpengaruh terhadap kualitas hasil audit. Secara parsial, variabel obyektifitas, pengalaman kerja, pengetahuan dan integritas auditor masing-masing berpengaruh signifikan terhadap kualitas hasil audit. Hal ini berarti bahwa semakin tinggi obyektifitas dan integritas auditor, semakin banyak pengalaman dan pengetahuan yang dimiliki oleh auditor, maka semakin baik kualitas hasil audit yang dilakukannya. Sedangkan variabel independensi secara parsial tidak berpengaruh terhadap kualitas hasil audit di lingkungan pemerintah daerah.

Kata kunci : independensi, obyektifitas, pengalaman kerja, pengetahuan, integritas, kualitas hasil audit.

ABSTRACT

The objective of this research is to analyze the factors of independency, objectivity, experience, knowledge and integrity influence quality of audit result in the regional government. This research is conducted by using method survey to internal auditor of regional government which have followed Education and Training of Functional Position of Auditor (Diklat JFA), with type research of causality. Respondent perception is measured from questionnaire answered using ordinal measurement with the likert scale five point. For test the instrument, the validity test used Pearson Product Moment and the reliability test used tehniqe of Cronbach's Alpha. For test the data with classic assumption test, normality test used One Sample Kolmogorov Smirnov test, multikolinearity test used the Variance Inflation Factor (VIF) and heteroskedastisity tested by regression model. Data analysis conducted with multiple regression model. The hypothesis tested are revealed as that independency, objectivity, job experience, knowledge and integrity have influence to quality of audit result as well as partially and simultaneously. The result of the test revealed that independency, objectivity, job experience, knowledge and integrity as well as simultaneously influence quality of audit result. Partially, objectivity, job experience, knowledge and integrity have significant influence to quality of audit result. The matter means that progressively auditor objective and auditor integrity conduct excelsior, more and more job experience and knowledge had by auditor, hence progressively mount or good progressively quality result of audit which was him conducting. while independency variable partially doesn't influences to quality of audit result in the regional government.

Keyword : independency, objectivity, job experience, knowledge, integrity, quality of audit result.