

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh factor-faktor independensi, objektivitas, pengalaman kerja, pengetahuan, integritas auditor, dan kompetensi terhadap kualitas hasil audit dilingkungan pemerintah daerah istimewa Yogyakarta. Penelitian ini dilakukan dengan metode survey kepada para auditor internal yang berada di kantor Badan Pemeriksa Keuangan Republik Indonesia (BPK RI) Perwakilan Provinsi Daerah Istimewa Yogyakarta dan di kantor Badan Pengawasan Keuangan dan Pembangunan (BPKP) Perwakilan Provinsi Daerah Istimewa Yogyakarta dengan syarat dan ketentuan sampel penelitian yang telah ditentukan yaitu sudah mengikuti pendidikan dan penelitian (diklat) sebagai auditor, sudah berpengalaman mengaudit minimal 2 (dua) kali penugasan. Persepsi responden diukur dari jawaban kuisioner menggunakan pengukuran dengan skor berdasarkan skala likert lima poin.

Pengujian validitas menggunakan rumus validitas *Keyser-Meyer-Olkin Measure of Sampling Adequacy* (KMO MSA), dan uji reliabilitas menggunakan rumus *Cronbach's Alpha*. Untuk pengujian data dengan uji asumsi klasik, uji normalitas diukur dengan menggunakan *one-sample kolmogorof-smirnov*, uji multikolinieritas diukur dengan menggunakan *Variance Inflation Factor* (VIF), uji autokorelasi diukur dengan menggunakan *Run Test*, uji heteroskedastisitas diukur dengan menggunakan model uji Regresi. Analisis data menggunakan model uji regresi berganda. Hipotesis yang ditentukan yaitu: independensi, objektivitas, pengalaman kerja, pengetahuan, integritas auditor, dan kompetensi terhadap kualitas audit baik secara parsial maupun simultan/bersama-sama. Hasil dari penelitian ini diungkapkan bahwa independensi, objektivitas, pengetahuan, dan integritas auditor secara simultan berpengaruh terhadap kualitas hasil audit. Secara parsial, variabel independensi, objektivitas, pengalaman kerja, pengetahuan, integritas auditor, dan kompetensi masing-masing berpengaruh signifikan terhadap kualitas hasil audit. Hal ini berarti bahwa semakin tinggi independensi, objektivitas, dan integritas auditor, semakin banyak pengalaman kerja, pengetahuan, dan kompetensi yang dimiliki oleh auditor, maka akan semakin baik kualitas hasil audit yang dilakukannya.

Kata kunci: independensi, objektivitas, pengalaman kerja, pengetahuan, integritas auditor, kompetensi, kualitas hasil audit.

ABSTRACT

This research aims to know the influence of independency, objectivity, working experience, knowledge, auditor integrity, and competency factors toward the quality of audit in the government of Yogyakarta. This research was done by using survey method to the internal auditors in the BPK RI and BPKP in Yogyakarta Province with the determined requirements and research sample: they have done the education and research (training) as auditor, and they have been auditing for twice assignments for minimum. The respondent perception is measured from the questionnaire answers by using the scoring measurement based on five-point-scale Likert.

The validity test was done by using validity formula *Keyser-Meyer-Olkin Measure of Sampling Adequacy* (KMOMSA), and the reliability test was done by using *Cronbach's Alpha*. The data test was done by doing classic assumption test. The normality test was measured by using *one-sample kolmogorof-smirnov*. The multi-co-linearity test was measured by using *run test*. The heteroscedasticity was measured by using regression test model. The data analysis used double-regression-test model. The hypotheses are: the independency, objectivity, working experience, knowledge, auditor integrity, and competency influences the quality of audit partially and simultaneity. The research result explained that independency, objectivity, knowledge, and auditor integrity simultaneity influenced the quality of audit. Partially, the variable of independency, objectivity, working experience, knowledge, auditor integrity and competence influenced significantly toward the quality of audit. It proved that the higher of the independency, objectivity, and auditor integrity, the more the working experience, knowledge, and competence owned by the auditors. Therefore, the quality of audit became better.

Key words: independency, objectivity, working experience, knowledge, auditor integrity, competence, the quality of audit.