

Pengaruh faktor-faktor personal auditor internal terhadap kualitas audit. Studi empiris di lembaga pemerintah non departemen

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Abstrak

The objective of this research is to provide empirical evidence of the influence of internal auditors' personal factors which consist of competency, independence, accountability, audit experience, ethics sensibility, and gender on audit quality. This research was done to government auditor working for government institution in Indonesia. Data of this research are primary data of perception of respondents which were collected by a survey using questionnaire. Numbers of questionnaire distributed were 329 copies and 279 copies were returned, so the response rate is 84,8%. Data were analyzed by using SEM and multiple regressions. The two procedures give the same result that ethics sensibility and accountability have positive influences on audit quality. Meanwhile competency, independence, audit experience, and gender have no influences on audit quality.

Penelitian ini bertujuan memberikan bukti empiris tentang pengaruh faktor personal auditor internal yang terdiri dari kompetensi, independensi, akuntabilitas, pengalaman audit, pemahaman etika, dan gender terhadap kualitas audit. Penelitian dilakukan terhadap auditor internal pemerintah yang bekerja pada LPND di Indonesia. Data penelitian adalah data primer berupa persepsi responden yang dikumpulkan melalui survei dengan kuesioner. Kuesioner yang disebarakan berjumlah 329 buah dan yang kembali 279 buah, sehingga response rate adalah 84,8%. Data diolah dengan SEM dan regresi berganda. Dengan kedua prosedur diperoleh hasil penelitian yang sama, yaitu pemahaman etika dan akuntabilitas berpengaruh positif terhadap kualitas audit. Sedangkan kompetensi, independensi, pengalaman audit, dan gender tidak terbukti berpengaruh terhadap kualitas audit.