

Pengaruh kualitas jasa inspektorat jenderal, pengalaman pimpinan dan jumlah anggaran terhadap efektivitas pengendalian intern pada Kementerian/Lembaga di Jakarta = The impact of general inspectorate service quality, leader experience, and amount of budget on internal control effectiveness in ministry/ institution in Jakarta

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Abstrak

Pengendalian Intern pada Kementerian/Lembaga Di Jakarta Penelitian ini bertujuan untuk meneliti sejauh mana kualitas jasa Inspektorat Jenderal, pengalaman pimpinan, dan jumlah anggaran berpengaruh terhadap efektivitas pengendalian intern pada Kementerian/Lembaga di Jakarta. Kualitas jasa Inspektorat Jenderal diukur dengan independensi, keahlian profesional, ruang lingkup audit, perencanaan audit, dan pelaporan hasil audit. Penelitian ini dilakukan dengan menggunakan metode survei terhadap Inspektorat Jenderal pada Kementerian/Lembaga di Jakarta. Sampel yang digunakan adalah 20 Departemen dan 24 LPND. Pemilihan sampel menggunakan metode purposive sampling. Metode statistik yang digunakan untuk menguji hipotesis penelitian adalah regresi berganda. Hasil pengujian hipotesis menunjukkan bahwa kualitas jasa Inspektorat Jenderal, pengalaman pimpinan, dan jumlah anggaran secara parsial maupun simultan berpengaruh signifikan terhadap efektivitas pengendalian intern.

*This research aims to examine how far General Inspectorate service quality, leader experience, and amount of budget influence to internal control effectiveness in Ministry/Institution in Jakarta. General Inspectorate service quality is measured with independency, professional skill, scope of audit, planning of audit, and reporting of audit result. Survey method is applied to the respondents consisting of internal auditors of Ministry/Institution in Jakarta. Amount of the sample are 20 Department and 24 LPND. These samples were selected by using purposive sampling method. The statistic method used to test on the research hypothesis is multiple regression. The hypotheses tested are revealed that General Inspectorate service quality, leader experience, and amount of budget influence significantly to the internal control effectiveness as well as partially and simultaneously.*