

# Analisis kualitas auditor dan pengawas di lima inspektorat daerah = The analysis of the quality of the auditor and the supervisor in five regional inspectorate / Ridwan Abdurahman

Ridwan Abdurahman, author

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## Abstrak

[<b>ABSTRAK</b><br>

Penelitian ini membahas kualitas aparatur pengawasan intern pemerintah di Inspektorat Daerah dengan membandingkan kualitas kerja dari auditor dan pengawas. Penelitian ini adalah penelitian kualitatif dengan metode deskriptif di lima inspektorat daerah. Penelitian ini menyimpulkan bahwa pelaksanaan kegiatan pengawasan yang dilakukan oleh auditor dan pengawas telah memenuhi unsur-unsur kualitas dan telah memuaskan auditan. Namun penelitian ini tidak dapat mengidentifikasi secara tegas siapa dari auditor atau pengawas yang telah memberikan kontribusi besar atas capaian kualitas dan kepuasan auditan. Hal tersebut disebabkan karena pelaksanaan kegiatan pengawasan yang dilakukan inspektorat daerah dilakukan secara sinergis dengan mengabaikan tugas pokok yang tercantum dalam peraturan.

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<b>ABSTRACT</b><br>

This study discusses the quality of government internal control apparatus at the regional inspectorate by comparing the performance quality of auditor and supervisor. The study is qualitative descriptive interpretive in five regional inspectorates. The study suggests that the supervising activity done by the auditor and the supervisor has completed the acquired qualifications, and has satisfied the auditee. However the study can not determine who has more contribution to the quality of audit and auditee satisfaction. It is because the supervising activity of the regional inspectorate is done synergistically and disregarding the principal duty of auditor and supervisor., This study discusses the quality of government internal control apparatus at the regional inspectorate by comparing the performance quality of auditor and supervisor. The study is qualitative descriptive interpretive in five regional inspectorates. The study suggests that the supervising activity done by the auditor and the supervisor has completed the acquired qualifications, and has satisfied the auditee. However the study can not determine who has more contribution to the quality of audit and auditee satisfaction. It is because the supervising activity of the regional inspectorate is done synergistically and disregarding the principal duty of auditor and supervisor.]