

Pengaruh kompetensi, kecermatan profesional, independensi, dan kepatuhan pada kode etik auditor terhadap kualitas review rencana kerja dan anggaran kementerian negara/lembaga di inspektorat jenderal kementerian keuangan = The effect of competence due professional care independence and compliance to auditor s code of conduct on the review quality of the ministry s budget plan in the inspectorate general of the ministry of finance / Ariyanto Nugroho

Ariyanto Nugroho, author

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Abstrak

Tesis ini bertujuan untuk menguji pengaruh kompetensi, kecermatan profesional, independensi, dan kepatuhan pada kode etik auditor terhadap kualitas review Rencana Kerja dan Anggaran Kementerian Negara/Lembaga (RKA-K/L) di Inspektorat Jenderal Kementerian Keuangan. Analisis ini berdasarkan pada hasil kuesioner dari 43 responden. Model analisis yang digunakan adalah regresi linier berganda. Hasil pengujian menunjukkan kompetensi dan kepatuhan pada kode etik berpengaruh positif terhadap kualitas review RKA-K/L, sedangkan kecermatan profesional dan independensi berpengaruh negatif terhadap kualitas review RKA-K/L.

<hr>This thesis aims to examine the influence of competence, due professional care, independence and compliance on auditor's code of conduct to the review quality of the ministry's budget plan in the Inspectorate General of the Ministry of Finance. Model of analysis used is multiple linear regression. This analysis is based on the results of the questionnaire of 43 respondents. Competence and compliance on auditor's code of conduct have positive impact on review quality of the ministry's budget plan. Due professional care and independence have negative impact on review quality of the ministry's budget plan.