

**Pengaruh kualitas APIP dan SDM pengelola keuangan negara, temuan audit dan tindak lanjut hasil pemeriksaan terhadap opini audit BPK = Effect of internal audit quality, human resources quality, audit findings, and post-audit rectification on BPK audit opinion**

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Abstrak

Penelitian bertujuan menganalisis pengaruh kualitas Aparat Pengawasan Intern Pemerintah APIP, kualitas SDM pengelola keuangan negara, temuan Sistem Pengendalian Internal dan Ketidakpatuhan serta TLHP terhadap opini BPK dengan menggunakan sampel 56 Kementerian Lembaga selama empat tahun 2010 s.d 2013. Hasil penelitian menyimpulkan bahwa kualitas APIP yang baik dan TLHP yang tinggi meningkatkan kemungkinan K/L memperoleh opini WTP, sedangkan tingginya temuan SPI dan temuan ketidakpatuhan menurunkan kemungkinan K/L memperoleh opini WTP. Kualitas SDM PKN tidak berpengaruh terhadap opini BPK. Implikasi penelitian adalah K/L harus meningkatkan kapabilitas APIP berdasarkan hasil assessment Internal Audit Capability Model IACM dan segera menindaklanjuti rekomendasi auditor BPK atas temuan audit.

.....The purpose of this research is to analyze factors affecting audit opinion conducted by the Audit Board of the Republic of Indonesia BPK RI. Five variables being tested are internal audit quality, human resources quality, internal control findings, compliance findings, and post audit rectification. Using a sample of 56 Ministries Agencies from 2010 to 2013, this research empirically found that internal audit quality and post audit rectification have a significant positive effect on audit opinion, while internal control findings and compliance findings have a significant negative effect on audit opinion. Our results suggest that ministries or agencies should be enhance their internal audit capability based on Internal Audit Capability Model IACM assessment and follow the audit findings recommendation by BPK.