

Pengaruh Keahlian Audit, Akuntabilitas, Independensi, Etika Dan Standar Audit Terhadap Kualitas Audit Auditor Internal Inspektorat Kabupaten Banyumas

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ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh keahlian audit, akuntabilitas, independensi, etika, dan standar audit terhadap kualitas audit auditor internal Inspektorat Kabupaten Banyumas. Sampel yang digunakan dalam penelitian ini sebanyak 25 responden yang dipilih dengan cara Purposive Sampling. Data yang digunakan dalam penelitian ini adalah data primer yang diperoleh dari responden melalui penyebaran kuesioner. Pengujian data dilakukan dengan cara uji validitas, uji reliabilitas dan pengujian hipotesis. Data yang telah diperoleh kemudian dianalisis dengan persamaan regresi linier berganda antara variabel independen dan variabel dependen, baik secara parsial maupun secara simultan. Hasil penelitian ini menunjukkan bahwa keahlian audit, akuntabilitas dan independensi tidak berpengaruh terhadap kualitas audit, sedangkan etika dan standar audit berpengaruh signifikan terhadap kualitas audit. Hasil ini juga menunjukkan bahwa keahlian audit, akuntabilitas, independensi, etika dan standar audit secara bersama-sama berpengaruh signifikan terhadap kualitas audit auditor internal Inspektorat Kabupaten Banyumas. Nilai koefisien determinasi mengindikasikan bahwa secara bersama-sama keahlian audit, akuntabilitas, independensi, etika dan standar audit berkontribusi terhadap variabel dependen sebesar 35,4 % dan sedangkan selebihnya 64,6% dipengaruhi oleh berbagai macam faktor.

Kata Kunci : Keahlian Audit, Akuntabilitas, Independensi, Etika, Standar Audit, Kualitas Audit

Effect of Auditor Skills, Accountability, Independence, Ethics, and Auditing Standards on Audit Quality of the Internal Auditors at the Inspectorate of Banyumas Regency

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ABSTRACT

This study was conducted in order to find out the effect of auditor skills, accountability, independence, ethics, and auditing standards on the audit quality of the internal auditors at the inspectorate of Banyumas regency. There were about 25 respondents as the samples of the study selected based on purposive sampling technique. The primary data used in this study obtained by using questionnaires. The test of the data was made by measuring validity, reliability and hypothesis testing. And the data analysis was conducted by using multiple linear regressions between dependent and independent variables both simultaneously and partially. The results of this research showed that the auditor skills, accountability, and independence did not significantly affect the audit quality, while ethics and auditing standards significantly affect the audit quality. The result also shows that the auditor skills, accountability, independence, ethics, and auditing standards simultaneously have a significant effect on the audit quality of internal auditors at the inspectorate Banyumas regency. The value of the determination coefficient indicates simultaneously the auditor skills, accountability, independence, ethics, and auditing standards, contribute to the dependent variable (audit quality) of 35,4%, while the remaining of 64,6% is influenced by the other outside factors of the model.

Keyword : Auditor Skills, Accountability, Independence, Ethics, Auditing Standards, Audit Quality