

Pengaruh kompetensi, kecermatan profesional, keahlian industri dan kompleksitas terhadap kualitas audit investigasi pada Inspektorat Jenderal Kementerian Agama = The effect of competence due professional care industry expertise and complexity on investigative audit quality at Inspectorate General Religious Affairs Ministry / Yanis Naini,

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Abstrak

**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh kompetensi, kecermatan profesional, keahlian industri, dan kompleksitas terhadap kualitas audit investigasi pada Inspektorat Jenderal Kementerian Agama. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan teknik analisis data sekunder dari penanggung jawab pengelola data tersebut. Hasil penelitian melalui pengujian secara kuantitatif dilakukan mulai tahun 2013 sampai dengan September 2015 menunjukkan bahwa kompetensi dan keahlian industri tidak berpengaruh terhadap kualitas audit investigasi pada Inspektorat Jenderal Kementerian Agama. Kecermatan profesional berpengaruh negatif terhadap kualitas audit investigasi pada Inspektorat Jenderal Kementerian Agama. Sementara kompleksitas berpengaruh positif terhadap kualitas audit investigasi pada Inspektorat Jenderal Kementerian Agama

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**ABSTRACT**

The purposes of this study is to analyze the influence of the competence, due professional care, industry expertise and complexity of investigative audit quality at Inspectorate General Religious Affairs Ministry. This research is a quantitative research using the technique of secondary data analysis of a person in charge of managing the data. Research results through quantitative testing that is conducted from 2013 to September 2015 shows that the competence and industry expertise do not affect the quality of the audit investigation on the Inspectorate General of the Ministry of Religion Affairs. Due professional care negatively affects the quality of the audit investigation on the Inspectorate General of the Ministry of Religion Affairs. While complexity positively affects the quality of the audit investigation on the Inspectorate General of the Ministry of Religion Affairs