

Pengaruh keahlian, independensi, kecermatan profesional dan kepatuhan terhadap kode etik pada kualitas audit dalam pelaksanaan audit berbasis risiko di Inspektorat Jenderal Kementerian Pekerjaan Umum = The influence of proficiency, independency, due professional care and act upon code of ethics on audit quality in the implementation of risk based audit at The Inspectorate General of Ministry of Public Works.

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Abstrak

Tesis ini bertujuan untuk menguji pengaruh keahlian, independensi, kecermatan profesional dan kepatuhan terhadap kode etik pada kualitas audit dalam pelaksanaan audit berbasis risiko di Inspektorat Jenderal Kementerian Pekerjaan Umum. Variabel independen yang di uji adalah keahlian, independensi, kecermatan profesional dan kepatuhan terhadap kode etik. Sedangkan variabel dependennya adalah kualitas audit. Model analisis yang dipergunakan adalah regresi linear berganda, analisa ini didasarkan pada hasil kuesioner yang dijadikan sampel sebanyak 78 responden terhadap kuesioner yang kembali dan dapat diolah dari 122 responden. Penelitian membuktikan bahwa keahlian, independensi, kecermatan profesional dan kepatuhan terhadap kode etik secara simultan berpengaruh signifikan pada kualitas audit dalam pelaksanaan audit berbasis risiko di Inspektorat Jenderal Kementerian Pekerjaan Umum. Secara parsial, keahlian, independensi dan kecermatan profesional berpengaruh secara signifikan terhadap kualitas audit. Sedangkan kepatuhan terhadap kode etik tidak berpengaruh pada kualitas audit dalam pelaksanaan audit berbasis risiko di Inspektorat Jenderal Kementerian Pekerjaan Umum. Inspektorat Jenderal Kementerian Pekerjaan Umum disarankan menyelenggarakan pelatihan untuk meningkatkan keahlian. Selain itu Inspektorat Jenderal harus memelihara independensi, kecermatan profesional dan kepatuhan terhadap kode etik serta menyelesaikan penyusunan pedoman audit berbasis risiko.

.....This thesis aims to examine the influence of proficiency, independency, due professional care and act upon code of ethics on audit quality in the implementation of risk based audit at The Inspectorate General of Ministry of Public Works. The independent variables examined is proficiency, independency, due professional care and act upon code of ethics. Meanwhile, dependent variable is audit quality. Model Analysis that used is multiple linear regression, this analysis is based on questionnaires result used as sample regarding to returnable questionnaires and can be examined from 78 respondents included on 122 responden. These research result, proved that proficiency, independency, due professional care and act upon code of ethics simultaneously have significant influence on audit quality in the implementation of risk based audit at The Inspectorate General of Ministry of Public Works. Partially, the proficiency, independency and due professional care are have significant influence on audit quality in the implementation of risk based audit at The Inspectorate General of Ministry of Public Works. Meanwhile, act upon code of ethics doesn't have influence on audit quality in the implementation of risk based audit at The Inspectorate of Ministry of Public Works. The Inspectorate General of Ministry of Public Works is suggested to improve the auditor proficiency through training. Beside that Inspectorate General is maintaining independency, due professional care and act upon code of ethics and finishing the arrangement of manual of risk based audit.