

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh motivasi, independensi, integritas, objektivitas dan kompetensi terhadap kualitas hasil pemeriksaan di pemerintah daerah. Sampel dalam penelitian ini sebanyak 44 orang auditor pada Inspektorat Provinsi Maluku. Jumlah kuesioner yang disebar sebanyak 44 eksemplar dan kuesioner yang kembali sebanyak 44 eksemplar atau sebanyak 100%. Pada penelitian ini terdapat enam variabel, yang terdiri dari lima variabel independen, yaitu motivasi, independensi, integritas, objektivitas, dan kompetensi dan satu variabel dependen, yaitu kualitas hasil audit. Teknik analisis data dilakukan dengan analisis statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, dan pengujian hipotesis dengan bantuan SPSS 18.00. Berdasarkan hasil penelitian dapat disimpulkan bahwa motivasi, integritas dan objektivitas memiliki pengaruh yang signifikan terhadap kualitas hasil audit sedangkan independensi dan kompetensi tidak berpengaruh signifikan terhadap kualitas hasil audit. Nilai koefisien determinasi adalah 0,614 atau 61,4% nilai ini menunjukkan bahwa 61,4% kualitas audit dipengaruhi oleh variabel motivasi, variabel independensi, variabel integritas, variabel objektivitas, variabel kompetensi dan sisanya 38,6% dipengaruhi oleh variabel lain diluar penelitian.

Kata kunci: Motivasi, Independensi, Integritas, Objektivitas, Kompetensi Dan Kualitas Hasil Audit.

ABSTRACT

This study aimed to examine the effect of motivation, independence, integrity, objectivity and competence of the quality of the examination results in local government. The samples in this study were 44 auditors in Maluku Province Inspectorate. The number of questionnaires distributed 44 books and questionnaires were returned by 44 copies or as much as 100%. In this study there are six variables, which consists of five independent variables, namely motivation, independence, integrity, objectivity, and competence and the dependent variable, ie the quality of the audit results. Data analysis techniques performed by descriptive statistical analysis, the classical assumption test, multiple linear regression analysis, and hypothesis testing using SPSS 18.00. Based on the results of this study concluded that motivation, integrity and objectivity have a significant effect on the quality of audit independence and competence whereas no significant effect on the quality of the audit results. The coefficient of determination is 0.614 or 61.4% of this value indicates that 61.4% of audit quality is affected by motivation variables, variable independence, integrity variables, variables objectivity, competence variables and the remaining 38.6% is influenced by other variables outside of research.

Keywords: Motivation, Independence, Integrity, Objectivity, Competence and Quality Audit.