

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh independensi, kompetensi, obyektivitas, dan integritas terhadap kualitas auditor internal pemerintah. Hipotesis penelitian menguji apakah independensi, kompetensi, obyektivitas, dan integritas berpengaruh positif terhadap kualitas auditor internal pemerintah.

Populasi penelitian ini adalah Pejabat Fungsional Auditor (PFA) di Badan Pengawasan Keuangan dan Pembangunan Perwakilan Provinsi Jawa Timur. Sampel penelitian dipilih dengan menggunakan *purposive sampling*. Sampel dalam penelitian ini adalah ketua tim yang berjumlah 59 orang. Data penelitian dikumpulkan dengan metode survei berupa kuesioner dan dianalisis dengan regresi linier berganda.

Hasil pengujian hipotesis menunjukkan bahwa independensi, kompetensi, obyektivitas, dan integritas berpengaruh positif terhadap kualitas auditor internal pemerintah. Hal tersebut menunjukkan bahwa semakin baik independensi, kompetensi, obyektivitas, dan integritas yang dimiliki auditor internal pemerintah maka akan semakin baik pula kualitas auditor internal pemerintah.

Kata kunci: Independensi, Kompetensi, Obyektivitas, Integritas, Kualitas Auditor Internal Pemerintah

ABSTRACT

The purpose of this research is to examine the influence of independence, competence, objectivity, and integrity to the quality of the government's internal auditor. The hypothesis examine how independence, competence, objectivity, and integrity have positive influence to the quality of the government's internal auditor.

The populations of this research was Auditor Functional Officer in the Financial and Development Supervisory Agency Representatives of the Province of East Java. This research uses purposive sampling technique to collect sample. Sample in this research is a head of the team totaling 59 people. Data were collected using a survey questionnaire method and then analyzed by using multiple linier regression.

The results of hypothesis test shows that the independence, competence, objectivity, and integrity have positive influence to the quality of the government's internal auditor. It shows that the better the independence, competence, objectivity, and integrity of the government's internal auditor will be better the quality of the government's internal auditor.

Keyword: Independence, Competence, Objectivity, Integrity, Quality Government Internal Auditors

