

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pendidikan, pengalaman, kompetensi, dan peranan supervisor berpengaruh terhadap kualitas audit internal pemerintah. Hipotesis penelitian menguji apakah pengaruh pendidikan, pengalaman, kompetensi, dan peranan supervisor berpengaruh terhadap kualitas audit internal pemerintah. Populasi penelitian ini adalah seluruh Pejabat Fungsional Auditor (PFA) di Badan Pengawasan Keuangan dan Pembangunan Perwakilan Provinsi Jawa Timur. Sampel penelitian dipilih dengan menggunakan *nonprobability sampling* dengan metode *purposive sampling*. Data penelitian dikumpulkan dengan metode survei berupa kuesioner dan dianalisis dengan regresi linier berganda. Hasil pengujian hipotesis menunjukkan bahwa pendidikan, pengalaman, kompetensi, dan peranan supervisor berpengaruh positif terhadap kualitas audit internal pemerintah. Hal tersebut menunjukkan bahwa semakin baik pendidikan, pengalaman, kompetensi, dan peranan supervisor yang dimiliki audit internal pemerintah maka akan semakin baik pula kualitas audit internal pemerintah.

Kata kunci: Pendidikan, Pengalaman, Kompetensi, Peranan supervisor, Kualitas Audit Internal Pemerintah.

ABSTRACT

The purpose of this research is to examine the influence of the influence of education, experience, competence, and role of supervisors influences to the performance of the government's internal auditor. The hypothesis examine how the influence of education, experience, competence, and role of supervisors influences have positive influence to the performance of the government's internal auditor. The populations of this research was Auditor Functional Officer working 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 60 people. Data were collected using a survey questionnaire method and then analyzed by using multiple regression. The results of hypothesis test shows that the the influence of education, experience, competence, and role of supervisors influences have positive influence to the performance of the government's internal auditor. It shows that the better the in the influence of education, experience, competence, and role of supervisors influences of the government's internal auditor will be better the performance of the government's internal auditor.

Keywords: Education, Experience, Competence, Role of supervisors. Quality of Government Internal Audit