

ABSTRAK

PENGARUH KOMPETENSI, PENGALAMAN KERJA, DAN INDEPENDENSI TERHADAP KUALITAS AUDIT INTERNAL DENGAN ETIKA PROFESI SEBAGAI VARIABEL *INTERVENING* PADA INSPEKTORAT KABUPATEN/KOTA DI PROVINSI LAMPUNG

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Penelitian ini bertujuan untuk menganalisis pengaruh kompetensi, pengalaman kerja, independensi, dan etika profesi terhadap kualitas audit internal serta menguji peran etika profesi sebagai variabel mediasi pada hubungan kompetensi, pengalaman kerja, dan independensi terhadap kualitas audit internal pada Aparat Pengawasan Intern Pemerintah (APIP) di Inspektorat Kabupaten/Kota se-Provinsi Lampung. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei melalui penyebaran kuesioner kepada APIP. Analisis data dilakukan menggunakan metode *Partial Least Square-Structural Equation Modeling* (PLS-SEM) dengan bantuan perangkat lunak SmartPLS 3. Hasil penelitian menunjukkan bahwa kompetensi dan pengalaman kerja berpengaruh signifikan terhadap kualitas audit internal dan etika profesi sebesar. Sementara itu, independensi tidak berpengaruh signifikan terhadap kualitas audit internal. Dalam pengujian mediasi, etika profesi tidak mampu memediasi hubungan kompetensi dan pengalaman kerja terhadap kualitas audit internal. Namun, etika profesi mampu memediasi hubungan independensi terhadap kualitas audit internal yang artinya etika profesi memediasi penuh terhadap hubungan independensi dan kualitas audit internal. Kompetensi, pengalaman kerja, independensi, dan etika profesi dapat menjelaskan kualitas audit internal sebesar 81,0% sedangkan sisanya sebesar 19,0% dijelaskan oleh faktor lain. Selain itu, kompetensi, pengalaman kerja, dan independensi dapat menjelaskan etika profesi sebesar 86,5% etika. Hasil penelitian ini memperkuat teori atribusi bahwa kualitas audit internal dipengaruhi oleh faktor internal auditor, seperti kompetensi, pengalaman kerja, dan etika profesi, serta faktor eksternal seperti tekanan organisasi dan lingkungan kerja yang mengganggu independensi.

Kata kunci: Kompetensi, Pengalaman Kerja, Independensi, Etika Profesi, Kualitas Audit Internal, APIP.

ABSTRACT

THE EFFECT OF COMPETENCE, WORK EXPERIENCE, AND INDEPENDENCE ON INTERNAL AUDIT QUALITY WITH PROFESSIONAL ETHICS AS AN INTERVENING VARIABLE AT REGENCY/MUNICIPAL INSPECTORATES IN LAMPUNG PROVINCE

By

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This study aims to analyze the effects of competence, work experience, independence, and professional ethics on internal audit quality, as well as to examine the role of professional ethics as a mediating variable in the relationships between competence, work experience, and independence and internal audit quality among Government Internal Supervisory Apparatus (APIP) at Regency/Municipal Inspectorates across Lampung Province. This study employs a quantitative approach using a survey method by distributing questionnaires to APIP. Data analysis was conducted using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) method with the assistance of SmartPLS 3 software. The results show that competence and work experience have a significant effect on internal audit quality and professional ethics. Meanwhile, independence does not have a significant effect on internal audit quality. In the mediation analysis, professional ethics is unable to mediate the relationship between competence and work experience and internal audit quality. However, professional ethics is able to mediate the relationship between independence and internal audit quality, indicating full mediation between independence and internal audit quality. Competence, work experience, independence, and professional ethics explain 81.0% of the variance in internal audit quality, while the remaining 19.0% is explained by other factors. In addition, competence, work experience, and independence explain 86.5% of the variance in professional ethics. These findings support attribution theory, suggesting that internal audit quality is influenced by internal auditor factors, such as competence, work experience, and professional ethics, as well as external factors such as organizational pressure and the work environment that may impair independence.

Keywords: *Competence, Work Experience, Independence, Professional Ethics, Internal Audit Quality, APIP*