

ABSTRACT

***THE INFLUENCE OF COMPETENCE, INTEGRITY AND OBJECTIVITY
OF GOVERNMENT INTERNAL AUDITORS
ON THE QUALITY OF AUDIT RESULTS
(Case Study at Representative of State Development Audit Agency (BPKP) of
Lampung Province)***

By

AHMAD DAUD

This research aims to find out the influence of competence, integrity and objectivity of government internal auditors on the quality of audit results.

This research was held on auditors in Representative of State Development Audit Agency (BPKP) of Lampung Province from June to July 2017. The number of samples examined as many as 78 auditors. The data collection is done by distributing questionnaires to the auditor. The analysis method used in this research is multiple linear regression using Statistical Product and Service Solutions (SPSS 21) application.

Based on the results of research shown that (1) competence of internal government auditor has a positive effect on the quality of the audit result, (2) integrity of the internal government auditor has a positive effect on the quality of the audit result, (3) objectivity of the internal auditor of the government has a positive effect on the quality of the audit result.

Keywords: *Competence, integrity, objectivity, quality of audit results*

ABSTRAK

PENGARUH KOMPETENSI, INTEGRITAS DAN OBJEKTIVITAS AUDITOR INTERNAL PEMERINTAH TERHADAP KUALITAS HASIL AUDIT (STUDI EMPIRIS PADA PERWAKILAN BPKP PROVINSI LAMPUNG)

Oleh

AHMAD DAUD

Tujuan penelitian ini adalah untuk mengetahui Pengaruh kompetensi, integritas dan objektivitas auditor internal pemerintah terhadap kualitas hasil audit.

Penelitian ini dilakukan pada auditor di Perwakilan Badan Pengawasan Keuangan dan Pembangunan (BPKP) Provinsi Lampung sejak Juni-Juli 2017. Jumlah sampel yang diteliti sebanyak 78 auditor. Pengumpulan data dilakukan dengan menyebarkan kuesioner kepada auditor. Analisis data yang digunakan yaitu metode uji regresi linear berganda dengan menggunakan aplikasi *SPSS 21*.

Berdasarkan hasil penelitian menunjukkan bahwa (1) kompetensi auditor internal pemerintah berpengaruh positif terhadap kualitas hasil audit, (2) integritas auditor internal pemerintah berpengaruh positif terhadap kualitas hasil audit, (3) objektivitas auditor internal pemerintah berpengaruh positif terhadap kualitas hasil audit.

Kata kunci: kompetensi, integritas, objektivitas, kualitas hasil audit.