

PENGARUH INDEPENDENSI DAN KOMPETENSI AUDITOR INTERNAL TERHADAP KUALITAS PELAKSANAAN AUDIT INTERNAL

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh independensi dan kompetensi auditor internal terhadap kualitas pelaksanaan audit internal. Pengumpulan data dalam penelitian ini menggunakan metode explanatori dengan pendekatan studi kasus. Variabel independen dalam penelitian ini terdiri dari : independensi auditor internal (X_1) dan kompetensi auditor internal (X_2). Sedangkan variabel dependen dalam penelitian ini adalah kualitas pelaksanaan audit internal (Y).

Data primer didapatkan melalui kuesioner yang disebarkan pada Inspektorat Provinsi Jawa Barat yang dijadikan sebagai objek penelitian. Sampel penelitian diambil menggunakan teknik sampel jenuh dan menghasilkan responden sebanyak 46 auditor internal. Alat statistik yang digunakan untuk menguji hipotesis adalah regresi berganda.

Berdasarkan hasil penelitian ini bahwa nilai signifikansi uji parsial untuk variabel independensi adalah 0,001 ($0,001 < 0,05$) dan nilai signifikansi untuk variabel kompetensi adalah 0,024 ($0,024 < 0,05$), maka secara parsial independensi dan kompetensi auditor internal mempengaruhi kualitas pelaksanaan audit internal secara signifikan. Sedangkan, nilai signifikansi uji simultan untuk variabel independensi dan kompetensi auditor internal adalah 0,001 ($0,001 < 0,05$), maka secara simultan independensi dan kompetensi auditor internal berpengaruh secara signifikan terhadap kualitas pelaksanaan audit internal dengan *adjusted* nilai *R-square* dari model regresi untuk studi 27,30%.

Kata Kunci : Independensi, Kompetensi, Auditor Internal, dan Kualitas Pelaksanaan Audit Internal.

THE INFLUENCE OF INDEPENDENCY AND COMPETENCY OF INTERNAL AUDITORS ON THE QUALITY OF INTERNAL AUDITING IMPLEMENTATION

ABSTRACT

The objective of this research is to find out the influence of independency and competency of internal auditors on the quality of internal auditing implementation. The data were collected using explanatory method particularly on case study approach. The independent variables in this study consisted of : independency of internal auditors (X_1) and competency of internal auditors (X_2). While, the dependent variable in this study was the quality of internal auditing implementation (Y).

The primary data were obtained through questionnaires distributed to Inspectorat West Java Province that were considered as object of the research. The sample was taken using census sampling method, resulted in 46 respondents. Statistics tools used to test the hypothesis was multiple regression.

The results of this research were the value of significant partial test for independency of internal auditors variables was 0,001 ($0,001 < 0,05$) and the value of significant for competency of internal auditors variables was 0,024 ($0,024 < 0,05$), which meant that internal independency and competency of internal auditors partially influence on the quality of internal auditing implementation significantly. The value of significant simultan test for independency variables and competence of internal auditors variables was 0,001 ($0,001 < 0,05$), which meant that simultaneously independency and competency of internal auditors influence on the quality of internal auditing implementation significantly with the adjusted R-Square value of the regression model for the study was 27,30%.

Keywords : *Independency, Competency, Internal Auditors, and The Quality of Internal Auditing Implementation.*