

Pengaruh Profesional, Kompetensi, Kapabilitas Auditor Internal Terhadap Kualitas Pelaksanaan Audit Internal

(Studi Kasus Pada PT. Waskita Karya (Persero), Tbk.)

ABSTRAK

Penelitian ini bertujuan untuk menguji dan memberikan bukti empiris mengenai bagaimana dan seberapa besar pengaruh baik secara parsial dan secara simultan profesional, kompetensi, dan kapabilitas auditor internal terhadap kualitas pelaksanaan audit internal. Faktor yang diuji dalam penelitian ini adalah profesional, kompetensi, dan kapabilitas auditor internal sebagai variabel independen. Sedangkan kualitas pelaksanaan audit internal sebagai variabel dependen.

Metode penelitian yang digunakan dalam penelitian ini adalah metode penelitian asosiatif kausal. Metode penentuan sampel penelitian menggunakan *total sampling*, dengan jumlah sampel penelitian sebanyak 33 responden. Metode analisis yang digunakan dalam penelitian adalah analisis regresi linear berganda pada taraf signifikansi sebesar 5%.

Berdasarkan hasil penelitian menunjukkan bahwa secara parsial dan secara simultan profesional, kompetensi, dan kapabilitas auditor internal berpengaruh signifikan terhadap kualitas pelaksanaan audit internal. Secara parsial besarnya profesional auditor internal memberikan kontribusi pengaruh terhadap kualitas pelaksanaan audit internal sebesar 50,2%, besarnya kompetensi auditor internal memberikan kontribusi pengaruh terhadap kualitas pelaksanaan audit internal sebesar 30,8%, dan besarnya kapabilitas auditor internal memberikan kontribusi pengaruh terhadap kualitas pelaksanaan audit internal sebesar 12,9%. Sedangkan secara simultan besarnya pengaruh profesional, kompetensi, dan kapabilitas auditor internal kontribusi pengaruh terhadap kualitas pelaksanaan audit internal sebesar 93,9%, sedangkan sisanya sebesar 6,1% dipengaruhi oleh faktor lain diluar model penelitian.

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

***The Influence of Professional, Competence, Capability Internal Auditor on
the Quality of Internal Audit***

(A Case Study PT. Waskita Karya (Persero), Tbk.)

ABSTRACT

This study aims to examine and provide empirical evidence about how and how much influence both partially and simultaneously professional, competence and capabilities of internal auditors of the quality of internal audit. Factors tested in this study is the professional, competence and capability internal auditor as an independent variable. While the quality of the internal audit as the dependent variable.

The method used in this research is associative causal research methods. Method of determining the sample using a total sampling, the number of samples are 33 respondents. The analytical method used in this research is multiple linear regression analysis at a significance level of 5%.

Based on the results of the study showed that partially and simultaneously professional, competence and capability internal auditor significant effect on the quality of internal audit. Partially magnitude of the professional of internal auditors contributes influence on the quality of internal audit at 50.2%, the magnitude of the internal auditor competence contributing influence on the quality of internal audit at 30.8%, and the magnitude of the capabilities of internal auditors contributes influence on the quality of the audit Internal 12.9%. While simultaneously the influence of professional, competence and capabilities of internal auditors contributing influence on the quality of internal audit by 93.9%, while the remaining 6.1% is influenced by other factors outside the research model.

Keywords: Internal Auditor Professional, Competence Internal Auditor, Internal Auditor Capability and Quality of Internal Audit.