

ABSTRACT

This study aims to examine the impact of independency, competence, integrity, and internal control corporate to the quality of audit result of auditor internal Satuan Pengawasan Intern using multiple regression analysis . The object of this study is internal auditor the Indonesian Security Printing and Minting corporation. This study is an empirical study with purposive sampling techniques of data collection questionery. Respondents in this study are the 60 auditors and ex auditors internal in Perum Percetakan Uang RI.

There are 5 variables in this research that consist of four independent variables namely experience, independency, competence, integrity, and internal control corporate and one dependent variable that is the quality of audit result. According to the results of research, it can be concluded that independency and integrity internal control significantly affect the quality of audit result, while competence and internal control did not significantly affect the quality of audit result. The coefficient of determination indicates that the independency, competence, integrity and internal control simultaneously affect the dependent variable (the quality of audit result) of 78,30%, while the remaining 22.70% influenced by other factors.

Keyword : independence, competence, integrity internal control and the quality of audit result.

ABSTRAKSI

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh independensi, kompetensi, integritas auditor internal dan pengendalian internal terhadap kualitas hasil audit internal Satuan Pengawasan Internal menggunakan regresi berganda. Penelitian ini menguji auditor internal Perum Percetakan Uang RI. Penelitian empiris ini menggunakan data kuesioner dan sampel jenuh. Responden dalam penelitian ini berjumlah 60 orang auditor dan mantan auditor internal Perum Peruri.

Variabel yang digunakan 5 variabel antara lain independensi, kompetensi, integritas auditor internal dan efektifitas pengendalian internal sebagai variabel independen dan kualitas audit sebagai variabel dependen. Adapun hasil uji penelitian ini menunjukkan bahwa variabel Independensi dan Integritas Auditor Internal secara signifikan berpengaruh positif terhadap kualitas audit internal, sedangkan variabel kompetensi dan efektifitas pengendalian internal secara parsial tidak berpengaruh terhadap kualitas laporan hasil audit Satuan Pengawasan Intern Perum Peruri.

Koefisien determinasi menunjukkan secara bersama-sama bahwa variabel independensi, kompetensi, integritas auditor internal dan pengendalian internal memiliki pengaruh sebesar 78,3% terhadap kualitas laporan hasil audit dan sisanya 22,7 % dari pengaruh faktor lain yang tidak diteliti.

Kata kunci: independensi, kompetensi, integritas auditor internal, pengendalian internal dan kualitas audit internal.