

PENGARUH KOMPETENSI AUDITOR TERHADAP KUALITAS AUDIT INTERNAL PADA LEMBAGA ADMINISTRASI NEGARA

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ABSTRACT

Internal control is an important element of the government's management in order to realize good governance. However, this has not been a significant role. It is apparently still unfolding irregularities or flaws in government agencies, but there is no leadership of the agency report, the results of audits conducted by the internal monitoring government officials (APIP) is concerned. Internal control activities that have been performed by the APIP are as yet not fully able to create added value to the institution.

Noting the above, it is to be able to improve the performance of the Inspectorate in its role as an auditor, it is necessary to have the competency of human resources, both hard competence (mastering audit techniques, understanding of systems and procedures, understanding of accounting and the skills to use computers) and soft competence (integrity, discipline, motivation and responsibility) in the performance of duties and functions of the Inspectorate in this case as an internal auditor at the Lembaga Administrasi Negara.

This research was about The Effect of Auditor Competence of the Quality of Internal Audit in Lembaga Administrasi Negara. The purpose of this research was to analyze and determine whether the auditor competence positively on the quality of internal audit, where the competence of auditors is proxied to the knowledge, experience, and the complexity of the task. This research was using a causal relationship study by using multiple regression analysis.

The result of this research will be showing that knowledge has a positive influence on the quality audit while experience and complexity of the task having a negative influence on the quality audit. However, simultaneously, the variables of knowledge, experience and the complexity of the task have a positive influence on audit quality.

Key words: quality of internal audit, competence, knowledge, experience, complexity of the task