

***Understanding the influence sensitivity of the Code of Professional Ethics and Professionalism of the Work Productivity Auditor
(case study at Central Office Audit Board of the Republic of Indonesia)***

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Abstract

The purpose of this study was to analyze the effect of understanding the sensitivity of the professional code of ethics for auditors on work productivity Headquarters Audit Board of the Republic of Indonesia. To analyze the effect on the productivity of the auditor's professionalism at Headquarters Audit Board of the Republic of Indonesia. To analyze the effect of the sensitivity of an understanding of professional ethics and professionalism towards work productivity auditor at the Headquarters Audit Board of the Republic of Indonesia.

Based on t test t values obtained for the variable sensitivity of understanding of professional ethics (X1) is equal to 4,438, while the value ttable for N = 100 is equal to 1.999. So $4,438 > 1,999$, it can be concluded that in partial understanding of the sensitivity of the professional code of ethics does have a positive effect on the productivity of the work of auditors. Based on t test t values obtained for variable professionalism (X2) is equal to 8,970, while the value ttable for N = 100 is equal to 1.999. So $8,970 > 1,999$, it can be concluded that in partial professionalism does have a positive effect on the productivity of the work of auditors. Based test or ANOVA or Ftest can Fhitung at a value of 101.186 which is greater than 2.70 Ftable with a significant level of 0.000 for $0.000 < 0.05$, it can be said variable sensitivity understanding of professional ethics (X1) and professionalism (X2) influential positively on the productivity of the auditor variable (Y). While the value of R2 (R Square) of 0.676. This shows that the sensitivity was 67.6% understanding of professional ethics and professionalism is a positive influence on the productivity of auditors while the remaining 32.4% influenced by other factors not examined in this study.

Keywords: understanding the sensitivity of the professional code of ethics, professionalism and productivity of auditors