

Abstrak

Penelitian ini yang berfokus pada pengaruh etika, kompetensi dan independensi internal terhadap kualitas audit pada perusahaan BUMN Big four yang bergerak dibidang pembangunan infrastruktur . Dengan semakin pesat pembangunan infrastruktur gedung dan jalan di Indonesia dan perekonomian semakin berkembang sehingga menyebabkan banyaknya kucuran Anggaran Belanja Negara untuk kepentingan pembangunan infrastruktur. Sebagai menilai keefektifan serta penggunaan anggaran yang sesuai dengan pengeluaran biaya maka diperlukan pemeriksaan dan investigasi serta pertanggungjawaban penggunaan biaya yang telah dikeluarkan. Seorang internal auditor pada perusahaan BUMN yang bergerak dibidang infrastruktur dituntut untuk dapat melakukan pemeriksaan secara intern dengan berprinsip pada Etika, Kompetensi serta Independensi sebagai penunjang Kualitas Audit yang dilaksanakan sehingga terciptanya pengendalian atau tingkat *good corporate governor* yang baik. Dari uraian diatas peneliti ingin meneliti apakah terdapat pengaruh Etika internal audit terhadap kualitas audit. Kompetensi internal auditor berpengaruh terhadap kualitas audit dan Independensi Internal Auditor berpengaruh terhadap kualitas Audit

Kata kunci : Etika, Kompetensi, Independendi , Kualitas Audit



Abstract

The objective of this research to empirically analyze the influence of ethics, competence and independence of internal audit to audit quality on the big four state owned companies engaged in infrastructure development. With the rapid development of high-rise buildings and the economy growing so that development in the planning and development budget has increased, from the disbursement of the budget that has been set in state budget of any funds already budgeted in each project undertaken by the developer or the developer in the case is a state responsible for expenses that have been allocated in accordance with needed of the project. Of the few case that occur are often community or the public asked if there is no internal control for the stated-owned companies and how the quality of internal audit in the audit report held accountable. From the description above is necessary to study on internal audit quality and how ethics and the use of methods that are done to support the quality of internal audit report. How indicate of influence of quality audit this research how to find of ethics, competence and Independence of audit internal make a different of report of audit. This research to approve about the department of internal audit to filed this questioner and his answer has been approve how influence this research.

Key words: *Ethics , Internal Audit Competence and Independence, Audit Quality.*

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