

ABSTRAK

Penelitian ini merupakan penelitian kausalitas yang dirancang untuk menguji pengaruh kompetensi auditor internal, independensi auditor internal, profesionalisme auditor internal dan tekanan anggaran waktu terhadap kualitas audit.

Pengumpulan data yang digunakan pada penelitian ini menggunakan metode studi kepustakaan dan studi lapangan. Populasi penelitian ini adalah seluruh auditor internal di Inspektorat Jenderal Kementerian Kelautan dan Perikanan dengan sampel 74 orang auditor yang diambil secara acak dan proporsional sesuai jenjang jabatan. Data dikumpulkan menggunakan kuesioner dan selanjutnya diolah menggunakan aplikasi SmartPLS.

Hasil pengujian menunjukkan bahwa kompetensi auditor internal dan profesionalisme auditor internal berpengaruh signifikan terhadap kualitas audit dan arahnya positif. Artinya semakin tinggi kompetensi auditor internal dan profesionalisme auditor internal, semakin meningkat kualitas audit. Adapun independensi auditor internal dan tekanan anggaran waktu tidak mempengaruhi kualitas audit.

Untuk meningkatkan kualitas audit di Inspektorat Jenderal Kementerian Kelautan dan Perikanan disarankan kepada auditor Inspektorat Jenderal Kementerian Kelautan dan Perikanan supaya meningkatkan kompetensi dan profesionalisme serta menjaga objektivitas dan memperhitungkan alokasi waktu penugasan secara cermat.

Kata Kunci : Kompetensi Auditor Internal, Independensi Auditor Internal, Profesionalisme Auditor Internal, Tekanan Anggaran Waktu, dan Kualitas Audit.

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ABSTRACT

This research is a causality study designed to examine the competencies of internal auditors, independent internal auditors, the professionalism of internal auditors, and the time budget pressure on audit quality.

Data collection used in this study uses the method of literature study and field studies. The population of this study is the entire internal auditor at the Inspectorate General of the Ministry of Maritime Affairs and Fisheries with a sample of 74 auditors who were taken randomly and proportionally according to their position. Data was collected using a questionnaire and then processed using the SmartPLS application.

The test results show that the competence of internal auditors and the professionalism of internal auditors have a significant effect on audit quality and its direction is positive. The higher the competence of internal auditors and the professionalism of internal auditors, the higher the audit quality. As the independence of internal auditors and time budget pressure does not affect the quality of the audit.

To improve the quality of audits at the Inspectorate General of the Ministry of Maritime Affairs and Fisheries, for auditors, the Inspectorate General of the Ministry of Maritime Affairs and Fisheries, Increase Competency and Professionalism as well as Maintain Objectivity and Improve time allocation.

Keywords: *Internal Auditor Competence, Internal Auditor Independence, Internal Auditor Professionalism, Time Budget Pressure, and Audit Quality.*

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