

ABSTRACT

This study was aimed at finding out the effect of competence, independence, objectivity, integrity, accountability and work experience on the quality of audit: a casestudy on Inspectorate of Sleman Regency, Daerah Istimewa Yogyakarta province. The data source was primary data source. The collection of data method was using questionnaires that were distributed to the respondents. The data analysis technique used was multiple regression. The result showed that competence does not effect on audit quality, independence has effect on audit quality, objectivity has effect on audit quality, integrity has effect on audit quality, accountability has effect on audit quality and work experience has effect on audit quality. And simultaneously competence, independence, objectivity, integrity, accountability and work experience have effect on the quality of audit in Inspectorate of Sleman Regency.

Keywords: competence, independence, objectivity, integrity, accountability and work experience

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kompetensi, independensi, obyektivitas, integritas, akuntabilitas dan pengalaman kerja terhadap kualitas audit: studi pada inspektorat kabupaten Sleman provinsi Daerah Istimewa Yogyakarta. Sumber data dalam penelitian ini adalah data primer. Metode pengumpulan data menggunakan kuesioner yang dibagikan kepada responden. Populasi penelitian adalah seluruh auditor inspektorat kabupaten Sleman sebanyak 27 auditor. Teknik analisis data penelitian ini menggunakan analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa kompetensi tidak berpengaruh terhadap kualitas audit, independensi berpengaruh terhadap kualitas audit, obyektivitas berpengaruh terhadap kualitas audit, integritas berpengaruh terhadap kualitas audit, akuntabilitas berpengaruh terhadap kualitas audit, dan pengalaman kerja berpengaruh terhadap kualitas audit. Dan secara simultan, kompetensi, independensi, obyektivitas, integritas, akuntabilitas dan pengalaman kerja berpengaruh terhadap kualitas audit pada inspektorat kabupaten Sleman.

Kata Kunci: Kompetensi, Independensi, Obyektivitas, Integritas, Akuntabilitas dan Pengalaman Kerja.