

ABSTRAK

F. Andry Susantho, 434334032019100, Pengaruh Independensi Auditor BPKP terhadap Kualitas Laporan Hasil Audit pada Kantor Perwakilan BPKP Provinsi Jawa Barat dibawah bimbingan Bapak Maulana Yusuf, SE., MM.

Penelitian ini bertujuan untuk menguji pengaruh independensi, terhadap kualitas laporan hasil audit. Populasi penelitian ini adalah auditor pada Kantor Perwakilan BPKP Provinsi Jawa Barat. Data diambil dari kuesioner yang dibagikan kepada responden. Variabel dalam penelitian ini adalah variabel bebas independensi dan variabel tidak bebas dependen kualitas laporan hasil audit (Y). Data dianalisis dengan menggunakan analisa regresi linear berganda (*multiple regrestion*).

Pengaruh independensi, terhadap kualitas laporan hasil audit yang berdasarkan metode Penelitian yaitu: 1) Korelasi, berdasarkan hasil perhitungan antara variabel X dan Y memiliki hubungan yang sangat kuat yaitu sebesar 0,829. 2). Regresi linier sederhana, berdasarkan hasil pengolahan data melalui regresi linier sederhana diketahui $y = 3,884 + 0.853X$ yang berarti setiap terjadi kenaikan independensi sebesar 0,853.

Dari hasil penelitian menunjukkan bahwa terdapat pengaruh independensi (variabel X) terhadap kualitas laporan hasil audit (variabel Y) terbukti dari hasil koefisien korelasi sebesar 0,829 serta koefisien determinasi, berdasarkan pada koefisien pengaruh independensi berperan dalam kualitas laporan hasil audit sebesar 68,8% sedangkan sisanya 31,2% disebabkan oleh pengaruh lain.

Kata Kunci : Independensi dan Kualitas Laporan Hasil Audit

ABSTRACT

F. Andry Susantho, 434334032019100, The Effect of the Independence of Government Internal Auditor on the Quality of Audit Results Reports at the BPKP Representative Office of West Java Province under the guidance of Mr. Maulana Yusuf, SE., MM.

This study aims to examine the effect of independence on the quality of audit reports. The population of this study is auditor at the BPKP Representative Office of West Java Province. Data were taken from questionnaires distributed to respondents. The variables in this study are the independent variable and the dependent variable is the quality of the audit report (Y). Data were analyzed using multiple linear regression analysis (multiple regression).

The influence of independence on the quality of audit reports based on research methods, namely: 1) Correlation, based on the results of calculations between variables X and Y has a very strong relationship, which is 0.829. 2). Simple linear regression, based on the results of data processing through simple linear regression, it is known that $y = 3.884 + 0.853X$, which means that each time there is an increase in independence of 0.853.

The results of the study show that there is an influence of independence (variable X) on the quality of audit reports (variable Y) as evidenced by the correlation coefficient of 0.829 and the coefficient of determination, based on the coefficient of the influence of independence playing a role in the quality of audit reports of 68.8% while the rest 31.2% caused by other influences

Keywords: Independence and Quality of Audit Results Report