

ABSTRACT

ANDI IYAI BUDIN. 2023. *The Influence of Professionalism, Professional Ethics, and Time Pressure on the Quality of Audit Results of Government Internal Supervisory Officials in the District Inspectorate of Ogan Komering Ulu*. This research was under the guidance of Dr.E. Mardiah Kenamon, S.E., M.Si. and Yulitiawati, S.E.,M.Si. The research aimed to examine the influence of professionalism, professional ethics, and time pressure on the quality of audit results of government internal supervisory Officials in the District Inspectorate of Ogan Komering Ulu. The data used was primary data in the form of questionnaires given to government internal supervisory Officials in the Ogan Komering Ulu District Inspectorate office, which were 29 respondents. The analysis tool in this research was multiple linear regression analysis. And the results obtained showed that Professionalism had an influence on the quality of audit results, Professional Ethics had an influence on the quality of audit results and Time Pressure did not have an influence on the quality of audit results. Simultaneously, Professionalism, Professional Ethics, and Time Pressure had an influence on audit quality. The coefficient of determination (Adjusted R Square) was 0.927, it could be seen that the contribution of independent variables namely Professionalism, Professional Ethics, and Time Pressure to the dependent variable which was the quality of audit results was 92.7%, while the remaining 7.3% was varied by other variables not included in this research such as competence, motivation, and task complexity. The contribution of this research was to develop economics, especially in the field of public sector accounting and also provided contributions to the district inspectorate office of Ogan Komering Ulu district, especially in the field of audit of government internal supervisory Officials where professionalism, professional ethics, and time pressure were factors that had an influence on the quality of audit results. The novelty in this research was on independent variables and research objects. The limitation of the researcher was the number of respondents less than 30, and the respondents were only government internal supervisory Officials, not all ASN in the office. The suggestion for future research was to examine other variables that had an influence on the quality of audit results and for the District Inspectorate of OKU, they should have paid attention to the factors of professionalism, professional ethics and time pressure because these factors in this research had been proven to have an influence on the quality of audit results.

Keywords: Professionalism, Professional Ethics, Time Pressure, Quality of Audit Results.

ABSTRAK

ANDI IYAI BUDIN. 2023. Pengaruh Profesionalisme, Etika Profesi dan *Time Pressure* Terhadap Kualitas Hasil Audit Aparat Pengawas Internal Pemerintah Pada Inspektorat Daerah Kabupaten Ogan Komering Ulu. Skripsi dibimbing oleh Dr.E. Mardiah Kenamon, S.E., M.Si. dan Yulitiawati, S.E.,M.Si. Penelitian ini bertujuan untuk mengetahui Pengaruh Profesionalisme, Etika Profesi dan *Time Pressure* kualitas hasil audit aparat pengawas internal pemerintah pada Inspektorat Daerah Kabupaten Ogan Komering ulu. Data yang digunakan yaitu data primer berupa hasil kuesioner yang diberikan pada aparat pengawas internal pemerintah pada kantor Inspektorat Kabupaten Daerah Ogan Komering ulu yang menjadi responden penelitian yang berjumlah 29 responden. Alat analisis dalam penelitian ini adalah analisis regresi linier berganda. Dan diperoleh hasil Profesionalisme berpengaruh terhadap kualitas hasil audit, Etika Profesi berpengaruh terhadap kualitas hasil audit dan *Time Pressure* tidak berpengaruh terhadap kualitas hasil audit. Secara simultan Profesionalisme, Etika Profesi dan *Time Pressure* berpengaruh terhadap kualitas audit. Nilai koefisien determinasi (Adjusted R Square) adalah sebesar 0,927, dapat dilihat bahwa besarnya kontribusi variable independen yaitu Profesionalisme, Etika Profesi dan *Time Pressure* terhadap variable dependen yaitu kualitas hasil audit sebesar 92,7% sedangkan sisanya 7.3% divariasikan oleh variabel lain yang tidak termasuk didalam penelitian ini seperti kompetensi, motivasi dan kompleksitas tugas. Kontribusi penelitian ini adalah untuk mengembangkan ilmu ekonomi khususnya dibidang akuntansi sektor publik dan juga memberikan kontribusi pada kantor inspektorat daerah kabupaten ogan komering ulu terutama dibidang audit aparat pengawas internal pemerintah dimana profesionalisme, etika profesi dan *time pressure* ini menjadi salah satu faktor-faktor yang mempengaruhi kualitas hasil audit. Kebaharuan pada penelitian ini yakni pada variabel independen dan objek penelitian. Keterbatasan peneliti yaitu jumlah responden kurang dari 30, dan responden hanya aparat pengawas internal pemerintah bukan seluruh ASN pada kantor tersebut. Saran pada penelitian selanjutnya untuk meneliti variabel lain yang mempengaruhi kualitas hasil audit, dan Bagi Inspektorat Kabupaten OKU hendaknya memperhatikan faktor profesionalisme, etika profesi dan *time pressure* karena faktor tersebut dalam penelitian ini terbukti dapat mempengaruhi kualitas hasil audit.

Kata Kunci : Profesionalisme, Etika Profesi, *Time Pressure*, Kualitas Hasil Audit.



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