

ABSTRACT

Anna Lestari, NIM: 718122001. *The Effect of Internal Control, Implementation of Probity Audit, Public Accountability and Auditor Competence on the Quality of Government Internal Audit with Rewards as Moderating Variables, Thesis of Accounting Study Program, Faculty of Economics, State University Of Medan 2022.*

The problem in this study is that the quality of the government's internal audit is still considered not optimal, there are still many audit findings that are not found by the inspectorate as the internal auditor who plays the role of an early warning system, but are detected by the BPK. The purpose of this study was to determine the effect of internal control, implementation of probity audit, public accountability, and auditor competence on the quality of government internal audit with reward as a moderating variable at BPK RI Representative of North Sumatra. The population in this study were 120 functional auditors. The sampling technique was saturated sampling, with a research sample of 48 people. Data collection techniques using questionnaires and data analysis techniques using the MRA multiple linear regression method with the help of SPSS version 25.

The test results show that internal control has no effect on the quality of government internal audits, meaning that the role of internal audit supervision does not work in accordance with the auditor's function, which may still exist. the influence of environmental pressures or superiors. The implementation of probity audits does not affect the quality of government internal audits, meaning that the implementation of probity audits has not been optimal in accordance with the guidelines for implementing probity audits due to the very limited time of probity audit practice, limited infrastructure or facilities, not yet maximal competence of auditors on probity audits, and practice documents. the probability audit is still incomplete. Public accountability affects the quality of the government's internal audit, meaning that an accountable auditor leads to an increase in audit quality. Auditor competence affects the quality of government internal audit, meaning that the auditor is able to carry out audits with competence. The test results show that simultaneously internal control, implementation of probability audit, public accountability, and auditor competence have a positive effect on the quality of government internal audit. Furthermore, reward moderates the effect of auditor competence on government internal audit quality, meaning that rewards from organizations in the form of awards according to their profession can improve audit quality because auditors feel that the organization has paid attention to the needs and expectations of the auditor's work. Rewards do not moderate the effect of each variable on internal control, implementation of probity audit, and accountability on the quality of government internal audit, meaning that whether there is a reward or not, it is the responsibility of the auditor to carry out the role and function of the auditor (normative government).

Keywords: *internal control, implementation of probity audit, public accountability, auditor competence, quality of government internal audit, reward.*

ABSTRAK

Anna Lestari, NIM:718122001. Pengaruh Pengawasan Internal, Penerapan Probity Audit, Akuntabilitas Publik Dan Kompetensi Auditor Terhadap Kualitas Audit Intern Pemerintah Dengan Reward Sebagai Variabel Moderating, Skripsi Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2022.

Masalah dalam penelitian ini kualitas audit intern pemerintah dinilai masih belum optimal, masih banyak temuan audit yang tidak ditemukan oleh inspektorat selaku auditor internal yang memegang peran sebagai early warning system, tetapi terdeteksi oleh BPK. Tujuan penelitian ini untuk mengetahui pengaruh pengawasan internal, penerapan probity audit, akuntabilitas publik, dan kompetensi auditor terhadap kualitas audit intern pemerintah dengan *reward* sebagai variabel moderating pada BPK RI Perwakilan Sumatera Utara. Populasi pada penelitian ini sebanyak 120 auditor fungsional. Teknik pengumpulan sampel dengan sampling jenuh, dengan sampel penelitian sebanyak 48 orang. Teknik pengumpulan data menggunakan kuesioner dan teknik analisis data menggunakan metode regresi linier berganda MRA dengan bantuan SPSS versi 25.

Hasil uji menunjukkan pengawasan internal tidak berpengaruh terhadap kualitas audit intern pemerintah, maknanya peran pengawasan internal audit tidak berjalan sebagaimana sesuai dengan fungsi auditor yang kemungkinan masih adanya pengaruh tekanan lingkungan atau atasan. Penerapan probity audit tidak berpengaruh terhadap kualitas audit intern pemerintah, maknanya pengimplementasian probity audit belum optimal sesuai dengan pedoman pelaksanaan probity audit dikarenakan waktu praktik probity audit yang sangat terbatas, keterbatasan sarana-prasarana atau fasilitas, belum maksimalnya kompetensi auditor tentang probity audit, serta dokumen praktik probity audit yang masih kurang lengkap. Akuntabilitas publik berpengaruh terhadap kualitas audit intern pemerintah, maknanya auditor yang akuntabel mengarah pada peningkatan kualitas audit. Kompetensi auditor berpengaruh terhadap kualitas audit intern pemerintah, maknanya auditor mampu melaksanakan audit dengan adanya kompetensi. Hasil pengujian menunjukkan secara simultan pengawasan internal, penerapan probity audit, akuntabilitas publik, dan kompetensi auditor berpengaruh positif terhadap kualitas audit intern pemerintah. Selanjutnya, *reward* memoderasi pengaruh kompetensi auditor terhadap kualitas audit intern pemerintah maknanya reward dari organisasi dalam bentuk penghargaan sesuai profesinya dapat meningkatkan kualitas audit dikarenakan auditor merasa bahwa organisasi telah memperhatikan kebutuhan dan harapan pekerjaan auditor. *Reward* tidak memoderasi pengaruh masing-masing variabel pengawasan internal, penerapan probity audit, dan akuntabilitas terhadap kualitas audit intern pemerintah maknanya ada tidaknya pemberian reward sudah menjadi tanggungjawab auditor untuk menjalankan peran dan fungsi auditor (pemerintah yang normative).

Kata kunci: pengawasan internal, penerapan *probity audit*, akuntabilitas publik, kompetensi auditor, kualitas audit intern pemerintah, *reward*.