

ABSTRACT

ASRUDDIN NOER. Effect of Determinant on Quality of Audit Reporting at Regional Inspectorate of South Sulawesi Province, the supervisor: **H. ABDUL RAHMAN MUS** dan **R. SUDIRMAN.**

The purpose of this study is to: (1) To analyze the effect of expertise on the quality of audit reporting at the Regional Inspectorate of South Sulawesi Province, (2) To analyze the influence of independence on audit report quality at Regional Inspectorate of South Sulawesi Province; quality of audit reporting at Regional Inspectorate of South Sulawesi Province; and (4) To analyze the effect of audit experience on audit report quality at Regional Inspectorate of South Sulawesi Province.

This research is done by using quantitative approach. The type of this research is survey which is analyzing facts and data needed to support the discussion of research, in solving and answering the main problem that is proposed are: to analyze the influence of determinant of auditor performance which include: expertise, independence, ethics, and experience to auditor quality at the Regional Inspectorate of South Sulawesi Province. Methods of data analysis using descriptive statistical analysis, and multiple linear regression using SPSS version 22 program.

The results showed that expertise has a positive and significant impact on the quality of audit reporting at the Inspectorate of South Sulawesi Province. This means that increased skills, then the quality of audit reporting will increase as well. Independence has a positive and significant impact on the quality of audit reporting at the Inspectorate of South Sulawesi Province. This means that the better the independence of employees, then the quality of audit reporting will tend to increase as well. Ethics has a positive and significant impact on the quality of audit reporting at the Inspectorate of South Sulawesi Province. This means that the better the ethics, then the quality of audit reporting will increase as well. and audit experience have a positive and significant impact on audit report quality at Inspectorate of South Sulawesi Province. This means that the more adequate audit experience, then the quality of audit reporting will also increase as well.

Key word: Expertise, Independence, Ethics, Audit Experience, and Report Quality.

ABSTRAK

ASRUDDIN NOER. Pengaruh Determinan Terhadap Kualitas Pelaporan Audit pada Inspektorat Daerah Provinsi Sulawesi Selatan, dengan pembimbing: **H. ABDUL RAHMAN MUS** dan **R. SUDIRMAN**.

Tujuan penelitian ini adalah untuk: (1) Untuk menganalisis pengaruh keahlian terhadap kualitas pelaporan audit pada Inspektorat Daerah Provinsi Sulawesi Selatan, (2) Untuk menganalisis pengaruh independensi terhadap kualitas pelaporan audit pada Inspektorat Daerah Provinsi Sulawesi Selatan, (3) Untuk menganalisis pengaruh etika terhadap kualitas pelaporan audit pada Inspektorat Daerah Provinsi Sulawesi Selatan, dan (4) Untuk menganalisis pengaruh pengalaman audit terhadap kualitas pelaporan audit pada Inspektorat Daerah Provinsi Sulawesi Selatan.

Penelitian ini dilakukan dengan menggunakan pendekatan kuantitatif. Jenis penelitian ini bersifat survei yaitu menganalisis fakta-fakta dan data-data yang diperlukan untuk mendukung pembahasan penelitian, dalam memecahkan dan menjawab pokok permasalahan yang diajukan yaitu: menganalisis pengaruh determinan kinerja auditor yang meliputi: keahlian, independensi, etika, dan pengalaman terhadap kualitas auditor pada Inspektorat Daerah Provinsi Sulawesi Selatan. Metode analisis data menggunakan analisis statistik deskriptif, dan regresi linier berganda dengan menggunakan Program SPSS versi 22.

Hasil penelitian menunjukkan bahwa Keahlian berpengaruh positif dan signifikan terhadap kualitas pelaporan audit pada Inspektorat Provinsi Sulawesi Selatan. Artinya semakin meningkat keahlian, maka kualitas pelaporan audit akan semakin meningkat pula. Independensi berpengaruh positif dan signifikan terhadap kualitas pelaporan audit pada Inspektorat Provinsi Sulawesi Selatan. Artinya semakin baik independensi pegawai, maka kualitas pelaporan audit cenderung akan semakin meningkat pula. Etika berpengaruh positif dan signifikan terhadap kualitas pelaporan audit pada Inspektorat Provinsi Sulawesi Selatan. Artinya semakin baik etika, maka kualitas pelaporan audit akan semakin meningkat pula. dan Pengalaman audit berpengaruh positif dan signifikan terhadap kualitas pelaporan audit pada Inspektorat Provinsi Sulawesi Selatan. Artinya semakin memadai pengalaman audit, maka kualitas pelaporan audit juga akan semakin meningkat pula.

Kata kunci: Keahlian, Independensi, Etika, Pengalaman Audit, dan Kualitas Laporan.