

ABSTRACT

Many occurrence KKN practices in government agencies, internal auditor of the government's oversight of government agencies should be improved along with the improvement of audit quality. The study aims to determine about the effect of the code of ethics, work experience of auditors and continuing professional development to audit quality. This study conducted in BPKP Jawa Barat.

The method used in this study is method approach verification survey through data collection techniques with questionnaires wich in spread directly to the BPKP. Of the 80 questionnaires distributed, questionnaires were returned by 67 questionnaire and 65 questionnaires that can be researched and analyzed. Statistical test equipment used in this study was multiple regression analysis.

The result of this study indicate that partial code of ethics and work experience significant effect to the audit quality, continuing professional development no significant effect to the audit quality. Simultaneously showed that code of ethics, work experience auditors and continuing professional development significant effect to audit quality.

Keywords : Code of Ethics, Work Experience Auditors, Continuing Professional Development, Audit Quality

ABSTRAK

Banyak terjadinya praktik KKN di instansi pemerintah, pengawasan auditor internal pemerintah terhadap instansi pemerintah harus ditingkatkan sejalan dengan peningkatan kualitas audit. Penelitian ini bertujuan untuk mengetahui pengaruh kode etik, pengalaman kerja auditor, dan *continuing professional development* terhadap kualitas audit. Penelitian ini dilakukan di Badan Pengawasan Keuangan dan Pembangunan (BPKP) Perwakilan Jawa Barat.

Metode yang digunakan dalam penelitian ini adalah metode verifikatif dengan pendekatan survey melalui teknik pengumpulan data dengan kuesioner yang disebar langsung ke BPKP. Dari 80 kuesioner yang disebar, kuesioner yang kembali sebanyak 67 kuesioner dan 65 kuesioner yang dapat diteliti dan dianalisis. Alat uji statistik yang digunakan dalam penelitian ini adalah analisis regresi linear berganda.

Hasil dari penelitian ini menunjukkan bahwa secara parsial kode etik dan pengalaman kerja auditor berpengaruh signifikan terhadap kualitas audit, *continuing professional development* tidak berpengaruh signifikan terhadap kualitas audit. Secara simultan menunjukkan bahwa kode etik, pengalaman kerja auditor, dan *continuing professional development* berpengaruh signifikan terhadap kualitas audit.

Kata kunci : Kode Etik, Pengalaman Kerja Auditor, *Continuing Professional Development*, Kualitas Audit