

ABSTRAK

Tujuan penelitian ini adalah untuk menguji dan menganalisis pengaruh sistem pengendalian intern, tindak lanjut hasil rekomendasi, karakteristik pemerintah daerah dan karakteristik kepala daerah terhadap opini audit BPK-RI. Hasil-hasil penelitian sebelumnya yang tidak konsisten memotivasi peneliti untuk menguji kembali faktor-faktor yang mempengaruhi opini audit BPK-RI. Penelitian ini menggunakan 70 sampel penelitian LHP Kabupaten dan Kota di Provinsi Jawa Tengah periode 2016-2017. Sampel diambil dari *Sensus Sampling*, semua populasi dijadikan sampel. Metode analisis data yang digunakan dalam penelitian ini adalah *logistic regression* dengan menggunakan aplikasi SPSS Statistics 16.

Hasil penelitian menunjukkan variabel sistem pengendalian intern berpengaruh positif dan signifikan terhadap opini audit BPK-RI. Selanjutnya, tindak lanjut hasil rekomendasi berpengaruh positif dan signifikan terhadap opini audit BPK-RI. Kemudian, ukuran pemerintah daerah berpengaruh positif dan signifikan terhadap opini audit BPK-RI. Tingkat ketergantungan pemerintah daerah berpengaruh positif signifikan terhadap opini audit BPK-RI. Tingkat kekayaan pemerintah daerah berpengaruh positif dan tidak signifikan terhadap opini audit BPK-RI. Realisasi belanja pemerintah daerah berpengaruh negatif signifikan terhadap opini audit BPK-RI. Tingkat pendidikan kepala daerah berpengaruh positif dan tidak signifikan terhadap opini audit BPK-RI. Umur kepala daerah berpengaruh positif signifikan terhadap opini audit BPK-RI. Selanjutnya, masa kerja kepala daerah berpengaruh negatif dan tidak signifikan terhadap opini audit BPK-RI.

Kata kunci : SPI, tindak lanjut hasil rekomendasi, karakteristik pemerintah daerah, karakteristik kepala daerah, opini audit BPK-RI

ABSTRACT

The purpose of this study was to examine and analyze the influence of the internal control system, follow-up on recommendations, characteristics of local government and characteristics of regional heads on BPK-RI audit opinion. The results of previous studies that were inconsistent motivated researchers to reexamine the factors that influenced the BPK-RI audit opinion. This study used 70 LHP regency and city research samples in Central Java Province 2016-2017. Samples were taken from the Census Sampling, all populations were sampled. The data analysis method used in this study was logistic regression using the SPSS Statistics 16 application.

The results showed that the internal control system variables had a positive and significant effect on the BPK-RI audit opinion. Furthermore, the follow-up to the recommendation results has a positive and significant effect on the BPK-RI audit. Then, the size of the local government has a positive and significant effect on the BPK-RI audit opinion. The level of dependence of the regional government has a significant positive effect on the BPK-RI audit proposal. The level of wealth of the local government has a positive and not significant effect on the BPK-RI audit opinion. The realization of regional government expenditure has a significant negative effect on the BPK-RI audit opinion. The education level of the regional head has a positive and not significant effect on the BPK-RI audit opinion. The age of the regional head has a significant positive effect on the BPK-RI audit opinion. Furthermore, the tenure of the regional head has a negative and not significant effect on the BPK-RI audit opinion.

Keyword : SPI, Follow Up On Audit Findings, Local Government Characteristics, Executive Characteristics, Audit Opinion.