

ABSTRACT

The phenomenon of KKN (Corruption, Collusion, and Nepotism) is common in Indonesia. A good governance system is needed. This study is entitled "Implementation of the Code of Ethics and Quality Control Systems (SPM) on Audit Quality in Government Audit Institutions".

Type of quantitative research. Primary data type. The population of all audit lecturers and government auditors who are members of the government audit institute. Sample was 53 respondents with purposive sampling technique. Descriptive statistical analysis techniques, data quality tests (validity and reliability tests), classic assumption tests (normality tests, multicollinearity tests, and heteroscedasticity tests), multiple linear regression analysis, t tests, F tests, and R² tests.

Data quality test results are valid and reliable. The classical assumption data is normally distributed, doesn't occur multicollinearity and heteroscedasticity. T test shows the results independence and consultation value sig>0.05 has a negative regression coefficient so the negative effect is not significant. The variables of integrity, professionalism, professional skepticism, supervision, and monitoring of sig>0.05 have positive regression coefficients so the positive effect is not significant. And the follow-up variable sig<0.05 has a positive regression coefficient so it has a significant positive effect. F Test Results sig<0.05 simultaneously indicate the variables Independence, Integrity, Professionalism, Professional Skepticism, Consultation, Supervision, Follow-up and Monitoring affect the Audit Quality. The coefficient of determination test (R²) has effect of 73% means that audit quality is influenced by 8 independent variables and 27% is influenced by other variables.

Keywords: *Code of Ethics, Quality Control Systems, and Audit Quality in Government Audit Institutions.*

ABSTRAK

Fenomena KKN (Korupsi, Kolusi, dan Nepotisme) banyak terjadi di Indonesia. Tatanan sistem pemerintahan yang baik sangatlah dibutuhkan. Penelitian ini berjudul “Implementasi Kode Etik dan Sistem Pengendalian Mutu (SPM) terhadap Kualitas Audit di Lembaga Audit Pemerintah”.

Jenis penelitian kuantitatif. Jenis data primer. Populasi seluruh dosen audit dan auditor pemerintah yang tergabung di Lembaga audit pemerintah. Sampel sebanyak 53 responden dengan teknik *purposive sampling*. Teknik analisis statistik deskriptif, uji kualitas data (uji validitas dan uji reliabilitas), uji asumsi klasik (uji normalitas, uji multikolinieritas, dan uji heteroskedastisitas), analisis regresi linier berganda, uji t, uji F, dan uji R^2 .

Hasil uji kualitas data valid dan reliabel. Uji asumsi klasik data berdistribusi normal, tidak terjadi multikolinearitas dan tidak terjadi heteroskedastisitas. Uji t menunjukkan hasil bahwa Independensi dan konsultasi nilai sig > 0,05 memiliki koefisien regresi negatif maka berpengaruh negatif tidak signifikan. Variabel integritas, profesionalisme, skeptisme profesional, supervisi, dan monitoring nilai sig > 0,05 memiliki koefisien regresi positif maka berpengaruh positif tidak signifikan. Dan variabel tindak lanjut nilai sig < 0,05 memiliki koefisien regresi positif maka berpengaruh positif signifikan. Hasil Uji F nilai sig < 0,05 menunjukkan secara simultan variabel Independensi, Integritas, Profesionalisme, Skeptisme Profesional, Konsultasi, Supervisi, Tindak Lanjut dan Monitoring berpengaruh terhadap Kualitas Audit. Uji koefisien determinasi (R^2) memiliki pengaruh sebesar 73% yang artinya kualitas audit dipengaruhi 8 variabel independen dan 27% dipengaruhi variabel lain.

Kata Kunci: Kode Etik, Sistem Pengendalian Mutu, dan Kualitas Audit di Lembaga Audit Pemerintah.