

CHAPTER V

CONCLUSION AND IMPLICATION

A. Conclusion

Based on the results of research and discussion of research results that described in the previous chapter, several conclusions were obtained, including the following:

1. The integrity of auditors has a significant and positive correlation on audit reports of auditors at the inspectorate district. The results indicate the higher integrity of the auditor, the higher quality of audit report produced.
2. The competence of the auditor has a significant and negative correlation on audit reports of auditors at the inspectorate district. The results indicate competence of the auditor does not guarantee a quality audit report.
3. The auditor's work experience has significant and negative correlation on audit reports of auditors at the inspectorate district. The results indicate the experience of the auditor does not guarantee a quality audit report.

Furthermore, on open questions from research questioners. the average auditor's answer expects the attitude of an auditor with integrity, honesty and objectivity and the quality audit report that on tim, can be done with the system and matches the findings.

B. Theoretical and Practical Implications

1. Theoretical Implications

The Inspectorate is expected to improve audit reports as a form of deep consideration decision making to provide quality reports with an auditor to look after integrity and transparency of audit reports. In addition, this research will provide an understanding the importance the role of government's internal oversight apparatus in working on the audit process, especially in making audit reports according to his position as an internal audit.

2. Practical Implications

The practical implication of the results of this study is that auditors along with leadership and institutions can make concrete efforts to foster higher integrity. Although competence and work experience does not affect on audit reports, it still requires an improvement in working include competence and work experience to make the results more optimal. Moreover, the inspectorate must increase its function as an internal government supervisory apparatus in accordance with the the district regional and be responsible to the executive party namely the head of the district or regent to assist and evaluate public supervision so that the role of the inspectorate is so important to protect internal government to build good governance. In addition, auditors who have longer experience can provide guidance to auditors who have little experience so that the auditor's performance in making audit reports is maximized and evenly distributed.

C. Suggestion

Based on the conclusions obtained in this study, the researcher provides several suggestions as input that can be recommended to related parties, including:

1. Auditors can further improve their integrity in carrying out their duties and responsibilities so that the quality of their audit reports can be further improved.
2. Auditors can further improve competence in the field of auditing and other matters related to reporting audit results so that the quality of audit reports can be further improved in the future.
3. Auditors should be able to better sort out positive work experiences as good learning in carrying out their duties so as to avoid deviant actions in making audit reports So that the audit report is of higher quality.
4. The head of the inspectorate office and relevant parties should be able to make policies that can improve the integrity, competence, work experience and quality of audit reports, by conducting coaching , supervision and sends its employees to education and training on auditing.

D. Research Limitation

The limitation of this research is limited time, the research takes longer time because the samples were taken from 4 districts so that it requires more longer time. however, this research has reached the criteria of scientific research.