RINGKASAN

Penelitian ini dilatarbelakangi oleh berbagai fenomena yang mencerminkan masih adanya permasalahan integritas, independensi, dan profesionalisme auditor di lingkungan Badan Pemeriksa Keuangan (BPK) RI, khususnya di Perwakilan Jawa Barat. Kasus-kasus pelanggaran etika, seperti penerimaan gratifikasi oleh auditor demi memperoleh opini audit tertentu dan dugaan rekayasa laporan keuangan, menjadi sorotan publik dan menimbulkan keraguan terhadap kualitas audit yang dihasilkan. Fenomena ini menunjukkan bahwa meskipun BPK RI telah memiliki regulasi yang ketat, tantangan dalam menjaga integritas dan profesionalisme auditor tetap nyata di tengah tekanan eksternal dan tuntutan akuntabilitas publik yang semakin tinggi

Penelitian ini bertujuan untuk menganalisis pengaruh integritas, independensi, dan profesionalisme terhadap kualitas audit pada auditor Badan Pemeriksa Keuangan (BPK) RI Perwakilan Jawa Barat. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei, di mana data primer dikumpulkan melalui kuesioner yang disebarkan kepada auditor BPK RI Perwakilan Jawa Barat. Populasi auditor berjumlah 113 orang, dan sampel yang diambil sebanyak 53 responden dengan teknik full sampling. Instrumen penelitian telah diuji validitas dan reliabilitasnya, serta dilakukan uji non-response bias untuk memastikan kualitas data.

Analisis data dilakukan dengan regresi linier berganda untuk menguji pengaruh integritas, independensi, dan profesionalisme terhadap kualitas audit. Hasil penelitian menunjukkan bahwa integritas berpengaruh positif dan signifikan terhadap kualitas audit. Auditor yang memiliki integritas tinggi cenderung menghasilkan audit yang dapat dipercaya, jujur, dan bertanggung jawab. Sementara itu, independensi tidak berpengaruh signifikan terhadap kualitas audit. Hal ini diduga karena independensi telah menjadi standar minimum yang wajib dimiliki oleh seluruh auditor di lingkungan BPK, sehingga tidak menjadi faktor pembeda dalam menghasilkan audit berkualitas. Profesionalisme terbukti berpengaruh positif dan signifikan terhadap kualitas audit. Auditor yang profesional, ditandai dengan keahlian, kehati-hatian, dan kepatuhan terhadap standar serta regulasi, mampu meningkatkan kualitas audit yang dihasilkan.

Kata Kunci: Integritas, Independensi, Profesionalisme, Kualitas Audit

SUMMARY

This research is motivated by various phenomena that reflect the ongoing issues of integrity, independence, and professionalism among auditors within the Audit Board of the Republic of Indonesia (BPK), particularly at the West Java Representative Office. Cases of ethical violations, such as auditors accepting gratuities in exchange for favorable audit opinions and alleged manipulation of financial statements, have attracted public attention and raised doubts about the quality of the resulting audits. These phenomena indicate that, despite BPK RI's strict regulations, challenges in maintaining auditor integrity and professionalism remain prevalent amid external pressures and increasing demands for public accountability.

This study aims to analyze the influence of integrity, independence, and professionalism on audit quality among auditors at the Audit Board of the Republic of Indonesia (BPK) West Java Representative Office. The research employs a quantitative approach using a survey method, in which primary data were collected through questionnaires distributed to auditors at the BPK West Java Representative Office. The auditor population consisted of 113 individuals, and a sample of 53 respondents was selected using the saturation sampling technique. The research instruments were tested for validity and reliability, and a non-response bias test was conducted to ensure data quality.

Data analysis was carried out using multiple linear regression to examine the effects of integrity, independence, and professionalism on audit quality. The results indicate that integrity has a positive and significant influence on audit quality. Auditors with high integrity tend to produce audits that are trustworthy, honest, and responsible. Meanwhile, independence does not have a significant effect on audit quality. This is presumed to be because independence is a minimum standard required of all auditors at BPK, and thus does not serve as a distinguishing factor in producing high-quality audits. Professionalism, on the other hand, is proven to have a positive and significant effect on audit quality. Professional auditors, characterized by expertise, prudence, and compliance with standards and regulations, are able to enhance the quality of the audits they produce.

Keywords: Integrity, Independence, Profesionalism, Audit Quality.