PENGARUH PEMAHAMAN GOOD GOVERNANCE, PROFESIONALISME, DAN INDENPENDENSI PADA KINERJA AUDITOR PERWAKILAN BPKP PROVINSI BALI

[1] Ni Putu Indah Wiwik Widiantari, [2]Gede Adi Yuniarta,[3]Edy Sujana

[123]Program Studi Akuntansi S1

Universitas Pendidikan Ganesha

Singaraja, Indonesia

e-mail: indah_wiwik29@gmail.com , gdadi_ak@yahoo.co.id ,

ediesujana_bali@yahoo.com@undiksha.ac.id

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh pemahaman *good governance*, profesionalisme, dan indenpendensi terhadap kinerja auditor di BPKP Provinsi Bali. Metode penelitian yang digunakan yaitu penyebran kuesioner. Penelitian ini adalah penelitian kuantitatif dengan data primer yang ddiperoleh dari kuesioner dan diukur dengan menggunakan skala *likert*. Populasi penelitian ini adalah seluruh auditor BPKP Provinsi Bali sebanyak 74 responden teknik pengambilan sampel menggunakan sampling jenuh. Analisis data yang digunakan dalam penelitian ini adalah (1) analisis deskriptif, (2) uji kualitas data meliputi uji validitas dan uji reliabilitas instrumen, dan (3) analisis regresi linier bergandadengan uji asumsi klasik meliputi uji normalitas, multikolinearitas, danheteroskedastisitas (Ghozali, 2011). Seluruh pengujian analisis data tersebut menggunakan bantuan program *IBM SPSS 24.0 for Windows*. Hasil penelitian menunjukkan bahwa *good governance*, profesionalisme, dan indenpendensi berpengaruh positif terhadap kinerja auditor.

Kata kunci: *good governance*, profesionalisme, indenpendensi, kinerja auditor

THE EFFECT OF GOOD GOVERNANCE UNDERSTANDING, PROFESSIONALISM, AND INDENPENDENCY ON PERFORMANCE OF REPRESENTATIVE AUDITORS IN BPKP BALI PROVINCE

[1] Ni Putu Indah Wiwik Widiantari, [2]Gede Adi Yuniarta,[3]Edy Sujana

[123] Undergraduate Program of Accounting

Ganesha University of Education

Singaraja, Indonesia

e-mail: indahwiwik29@gmail.com , gdadi_ak@yahoo.co.id ,

ediesujana_bali@yahoo.com@undiksha.ac.id

Abstract

This study aims to determine the effect of good governance understanding, professionalism, and independency on the performance of representative auditors in BPKP Bali Province. The research method used

is questionnaire distribution. This research is a quantitative study with primary data obtained from questionnaires and measured by using a Likert scale. The population of this research are all of the BPKP auditors of Bali Province as many as 74 respondents of sampling techniques by using saturated sampling. The analysis of the data used in this study are (1) descriptive analysis, (2) data quality tests include validity test and instrument reliability test, and (3) multiple linear regression analysis with classic assumption tests include tests of normality, multicollinearity, and heteroscedasticity (Ghozali), 2011). All the data analysis testing uses the help of IBM SPSS 24.0 for Windows program. The results show that good governance, professionalism, and independency had a positive effect on auditor performance.

Keywords*: good governance, professionalism, independency, auditor performance*