

**ANALISIS PENGARUH PENGALAMAN KERJA,
KOMPETENSI DAN INDEPENDENSI TERHADAP KUALITAS
AUDIT INTERNAL PADA INSPEKTORAT
KABUPATEN/KOTA DI PROVINSI BALI**

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ABSTRAK

Tujuan dari penelitian ini untuk mengetahui pengaruh 1) pengalaman kerja, kompetensi dan independensi secara parsial, dan 2) pengalaman kerja, kompetensi dan independensi secara simultan terhadap kualitas audit internal. Penelitian ini menggunakan metode kuantitatif. Data diperoleh melalui penyebaran kuesioner di Inspektorat Kabupaten/ Kota di Bali yang selanjutnya dianalisis dengan analisis deskriptif, uji kualitas data (validitas dan realibilitas), uji asumsi klasik (normalitas, heteroskedastisitas dan multikolinearitas), dan uji hipotesis (uji R^2 , uji t dan uji F). Hasil penelitian menunjukkan bahwa: 1) secara parsial pengalaman kerja, kompetensi dan independensi berpengaruh positif signifikan terhadap kualitas audit di Inspektorat Kabupaten/ Kota di Bali, dan 2) secara simultan pengalaman kerja, kompetensi dan independensi berpengaruh positif signifikan terhadap kualitas audit di Inspektorat Kabupaten/ Kota di Bali.

Kata Kunci: Pengalaman Kerja, Kompetensi, Independensi, Kualitas Audit

**THE ANALYSIS OF EFFECTS OF WORK EXPERIENCE, COMPETENCE
AND INDEPENDENCE TOWARD THE QUALITY OF INTERNAL AUDIT
IN INSPECTORATES OF REGENCY / CITY IN BALI PROVINCE**

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ABSTRACT

The purpose of this study is to determine the effect of 1) work experience, competence, and independence partially, and 2) work experience, competence and independence simultaneously toward the quality of internal audit. This research uses quantitative methods. The data are obtained through the distribution of questionnaires in the Regency / City Inspectorates in Bali which was further analyzed by descriptive analysis, data quality test (validity and reliability), classic assumption test (normality, heterokedacity and multicollinearity), and hypothesis test (R2 test, t test and F test). The results show that: 1) work experience, competence, and independence partially have a significant positive effect toward the audit quality in the Regency/City Inspectorates in Bali, and 2) work experience, competence, and independence simultaneously have a significant positive effect toward the audit quality in the Regency/City Inspectorates in Bali.

Keywords: *Work Experience, Competence, Independence, Audit Quality*