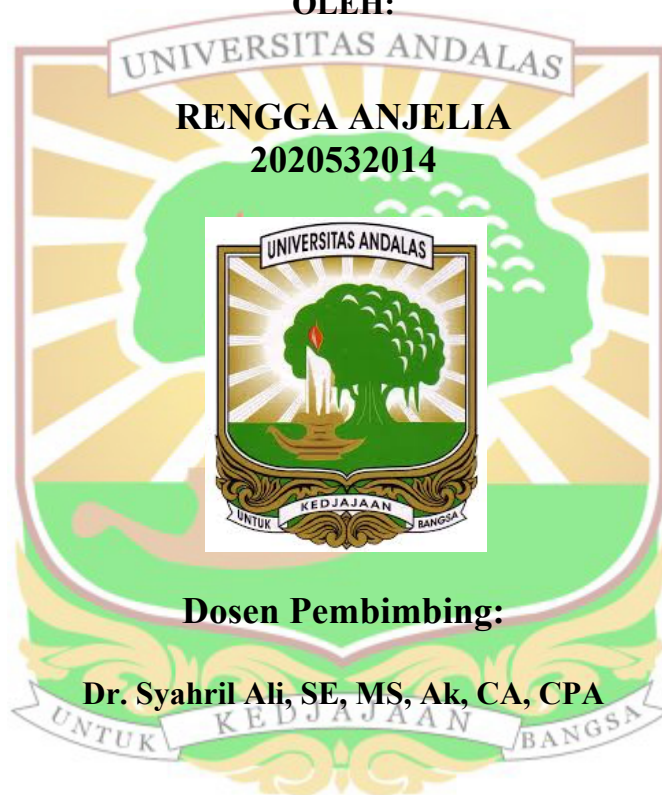


**PENGARUH *LOCUS OF CONTROL*, KOMITMEN
PROFESIONAL, TEKANAN ANGGARAN WAKTU, DAN
WORKPLACE SPIRITUALITY TERHADAP KUALITAS
AUDIT (PERILAKU DISFUNGSIONAL AUDITOR
SEBAGAI VARIABEL *MODERATING*) PADA
PERWAKILAN BPKP PROVINSI SUMATERA BARAT**

TESIS

OLEH:



**PROGRAM MAGISTER AKUNTANSI
FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS ANDALAS
2024**

**PENGARUH LOCUS OF CONTROL, KOMITMEN PROFESIONAL, TEKANAN
ANGGARAN WAKTU, DAN WORKPLACE SPIRITUALITY TERHADAP
KUALITAS AUDIT (PERILAKU DISFUNGSIONAL AUDITOR SEBAGAI
VARIABEL MODERATING)
PADA PERWAKILAN BPKP PROVINSI SUMATERA BARAT**

Oleh: Rengga Anjelia

(dibawah bimbingan Dr. Syahril Ali, SE, MS, Ak, CA, CPA)

Abstrak

Latar Belakang: Transparansi dan akuntabilitas dalam laporan keuangan pemerintah adalah aspek kunci dari tata kelola pemerintahan yang baik (*good governance*) dan pemerintahan yang bersih (*clean government*). Untuk mendukung pencapaian ini, pemerintah mengandalkan tiga mekanisme utama: pengawasan, pengendalian, dan pemeriksaan. Badan Pengawasan Keuangan dan Pembangunan (BPKP), sebagai aparat pengawas internal pemerintah (APIP), memainkan peran penting dalam pengawasan akuntabilitas penerimaan dan pengeluaran negara serta pembangunan nasional. Seiring waktu, peran BPKP telah berkembang dari sekadar "watchdog" menjadi "consultant" dan "catalyst," dengan memberikan nilai tambah dalam tata kelola, pengelolaan risiko, serta pengendalian internal. Keberhasilan pengawasan oleh BPKP, seperti penurunan harga PCR *Swab Test* dan pengendalian harga minyak goreng, menunjukkan kontribusi strategis BPKP dalam kebijakan nasional. Namun, kualitas hasil audit BPKP menghadapi tantangan, seperti kasus audit dalam proyek BTS 4G yang menunjukkan perbedaan hasil audit BPKP dengan dana realisasi yang diterima oleh konsorsium penyedia infrastruktur BTS dan fenomena perilaku disfungsional audit yang dapat memengaruhi kualitas audit.

Tujuan: Penelitian ini bertujuan untuk menganalisis pengaruh *locus of control*, komitmen profesional, tekanan anggaran waktu, dan *workplace spirituality* terhadap kualitas audit, dengan perilaku disfungsional audit sebagai variabel moderasi.

Metode: Penelitian ini menggunakan pendekatan kuantitatif dalam konteks akuntansi keperilakuan. Data dikumpulkan melalui survei terhadap 83 auditor di Perwakilan BPKP Provinsi Sumatera Barat, dengan teknik pengambilan sampel *simple random sampling*. Analisis data dilakukan menggunakan Partial Least Square (PLS) dengan software SmartPLS 3.0.

Hasil: Temuan menunjukkan bahwa *locus of control* dan komitmen profesional menunjukkan pengaruh yang signifikan dan berkorelasi positif terhadap kualitas audit. *Time Budget Pressure* dan *workplace spirituality* menunjukkan pengaruh yang tidak signifikan terhadap kualitas audit. Penerimaan auditor atas terjadinya perilaku disfungsional audit berpengaruh negatif dan signifikan terhadap kualitas audit. Variabel perilaku disfungsional audit tidak mampu memoderasi pengaruh *locus of control*, komitmen profesional, *time budget pressure*, dan *workplace spirituality* terhadap kualitas audit.

Kontribusi: Meskipun perilaku disfungsional audit tidak signifikan berperan sebagai variabel moderasi, penelitian ini memberikan kontribusi bagi BPKP dalam memantau kualitas audit, dengan mendorong optimalisasi implementasi kebijakan BPKP Nomor 2 tahun 2023 tentang Manajemen Pengawasan Penugasan (MPP).

Kata Kunci: *Locus of Control*, Komitmen Profesional, *Time Budget Pressure*, *Workplace Spirituality*, Kualitas Audit, Perilaku Disfungsional Audit.

THE EFFECT OF LOCUS OF CONTROL, PROFESSIONAL COMMITMENT, TIME BUDGET PRESSURE, AND WORKPLACE SPIRITUALITY ON AUDIT QUALITY (AUDITOR DYSFUNCTIONAL BEHAVIOR AS A MODERATING VARIABLE) AT REPRESENTATIVES OF THE WEST SUMATRA PROVINCIAL BPKP

By: Rengga Anjelia

(under the guidance of Dr. Syahril Ali, SE, MS, Ak, CA, CPA)

Abstract

Background: Transparency and accountability in government financial statements are key aspects of good governance and clean government. To support this achievement, the government relies on three main mechanisms: supervision, control, and audit. The Financial and Development Supervisory Agency (BPKP), as the government's internal supervisory apparatus (APIP), plays an important role in overseeing accountability of state revenue and expenditure as well as national development. Over time, BPKP's role has evolved from "watchdog" to a "consultant" and "catalyst," by providing added value in governance, risk management, and internal control. The success of BPKP's oversight, such as the reduction of PCR Swab Test prices and the control of cooking oil prices, demonstrates BPKP's strategic contribution to national policy. However, the quality of BPKP's audit results faces challenges, such as the audit case in the 4G BTS project that showed the difference between BPKP's audit results and the realized funds received by the BTS infrastructure provider consortium and the phenomenon of dysfunctional audit behavior that can affect audit quality.

Objective: This study aims to analyze the effect of locus of control, professional commitment, time budget pressure, and workplace spirituality on audit quality, with dysfunctional audit behavior as a moderating variable.

Methods: This study used a quantitative approach in the context of behavioral accounting. Data were collected through a survey of 83 auditors at the BPKP Representative of West Sumatra Province, with a simple random sampling technique. Data analysis was performed using Partial Least Square (PLS) with SmartPLS 3.0 software.

Results: The findings indicate that locus of control and professional commitment show a significant and positively correlated effect on audit quality. Time Budget Pressure and workplace spirituality show an insignificant effect on audit quality. Auditor acceptance of the occurrence of audit dysfunctional behavior has a negative and significant effect on audit quality. Dysfunctional audit behavior variables are unable to moderate the effect of locus of control, professional commitment, time budget pressure, and workplace spirituality on audit quality.

Contribution: Although audit dysfunctional behavior does not significantly act as a moderating variable, this study contributes to BPKP in monitoring audit quality, by encouraging the optimization of the implementation of BPKP policy Number 2 of 2023 concerning Management of Supervisory Assignments.

Kata Kunci: Locus of Control, Professional Commitment, Time Budget Pressure, Workplace Spirituality, Audit Quality, Audit Dysfunctional Behavior.