

Judul Disertasi : Determinan Kualitas Auditor Internal Terhadap Pencegahan *Fraud* dengan Religiusitas Auditor sebagai Variabel Moderating di Pemerintahan Provinsi Jambi

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Abstrak

Penelitian ini bertujuan untuk menguji dan menganalisis bagaimana pengaruh Sistem Pengendalian Intern Pemerintah (SPIP), peran auditor internal dan *reinventing government* terhadap pencegahan *fraud* melalui kualitas auditor internal dan religiusitas sebagai variabel moderating. Alat uji yang digunakan dalam penelitian ini adalah *Structural Equation Modelling* (SEM)-PLS. Penelitian ini menggunakan data primer dengan menyebarkan kuesioner yang diperoleh langsung dari inspektorat yang ada di seluruh Provinsi Jambi dan Badan Pengawasan Keuangan dan Pembangunan (BPKP) Perwakilan Provinsi Jambi. Populasi penelitian adalah auditor dengan Jabatan Fungsional Auditor (JFA) yang berjumlah 272. Pengambilan sampel menggunakan seluruh populasi yang ada (sampling jenuh). Hasil penelitian memperlihatkan Sistem Pengendalian Intern Pemerintah (SPIP) dan peran auditor internal berpengaruh terhadap kualitas auditor internal, Sistem Pengendalian Intern Pemerintah (SPIP) dan kualitas auditor internal berpengaruh terhadap pencegahan *fraud*, Sistem Pengendalian Intern Pemerintah (SPIP) dan peran auditor internal berpengaruh terhadap pencegahan *fraud* melalui kualitas auditor internal. Religiusitas auditor memoderasi kualitas auditor internal terhadap pencegahan *fraud* sedangkan peran auditor internal dan *reinventing government* tidak berpengaruh terhadap pencegahan *fraud*.

Kata kunci: *fraud*, kualitas, *reinventing government* , religiusitas

Dissertation Title : Determinants of Internal Auditor Quality on Fraud Prevention with Auditor Religiosity as a Moderating Variable in the Jambi Provincial Government

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Abstract

This study aims to examine and analyze how the influence of the Government Internal Control System (SPIP), the role of internal auditors and reinventing government on fraud prevention through the quality of internal auditors and religiosity as moderating variables. The test instrument used in this research is Structural Equation Modeling (SEM)-PLS. This study uses primary data by distributing questionnaires obtained directly from inspectorates throughout Jambi Province and the Representative Office for Finance and Development (BPKP) Jambi Province Representatives. The study population was 272 auditors with the Functional Auditor Position (JFA). Sampling used the entire population (saturated sampling).. The results showed that the Government Internal Control System (SPIP) and the role of internal auditors had an effect on the quality of internal auditors, the Government Internal Control System (SPIP) and the quality of internal auditors had an effect on fraud prevention, the Government Internal Control System (SPIP) and the role of internal auditors had an effect on prevention. fraud through the quality of internal auditors. Auditor religiosity moderates the quality of internal auditors towards fraud prevention, while the role of internal auditors and reinventing government has no effect on fraud prevention.

Keywords: *fraud, quality, reinventing government, religiosity*