

ABSTRAK

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Pengaruh *Time Management*, Infrastruktur Auditor, Struktur Audit dan Kepribadian Auditor Terhadap Kinerja Auditor Serta Tinjauannya Dari Sudut Pandang *Islam* (Studi Empiris pada Kantor Akuntan Publik di DKI Jakarta Selama Masa Pandemi Covid – 19 Periode 2021).

162 + XV Halaman, 31 Tabel, 9 Gambar, 14 Lampiran.

Uraian Abstrak

Penelitian ini bertujuan untuk menguji Pengaruh *Time Management*, Infrastruktur Auditor, Struktur Audit dan Kepribadian Auditor Terhadap Kinerja Auditor dalam Kantor Akuntan Publik di DKI Jakarta selama masa Pandemi Covid-19. Profesi akuntan publik bertanggungjawab untuk menaikkan tingkat keandalan laporan keuangan perusahaan. Pengguna laporan audit mengharapkan bahwa laporan keuangan yang telah diaudit oleh akuntan publik bebas dari salah saji material, dapat dipercaya kebenarannya untuk dijadikan sebagai dasar pengambilan keputusan dan telah sesuai dengan prinsip-prinsip akuntansi yang berlaku di Indonesia. Penelitian ini dilakukan pada Kantor Akuntan Publik di DKI Jakarta yang terdaftar di Otoritas Jasa Keuangan (OJK). Metode penentuan sampel menggunakan metode *non probability sampling* dengan teknik *voluntary response sampling*. Sehingga diperoleh sampel sebanyak 80 auditor yang bersedia berpartisipasi sebagai responden dalam penelitian ini. Metode pengumpulan data dilakukan dengan menggunakan metode kuesioner. Teknik analisis yang digunakan adalah regresi linear berganda. Hasil penelitian menunjukkan *Time Management* berpengaruh positif terhadap kinerja auditor, Kepribadian Auditor berpengaruh positif terhadap kinerja auditor, Struktur Audit berpengaruh negatif terhadap kinerja auditor, dan Infrastruktur Auditor tidak berpengaruh terhadap kinerja auditor. Seluruh variabel telah memenuhi syariat Islam secara menyeluruh dalam setiap prosedur yang mendukung sebagaimana tertuang dalam Al-Qur'an dan Hadist.

Kata Kunci: *Time Management*, Infrastruktur Auditor, Struktur Audit, Kepribadian Auditor, dan Kinerja Auditor.

ABSTRACT

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The Effect of Time Management, Auditor Infrastructure, Audit Structure, and Auditor Personality on Auditor Performance (Empirical Study on Public Accountant Office in Jakarta during Pandemic Covid-192021)

162 + XV Pages, 31 Table, 9 Image, 14 Attachment.

Abstract Description

This study aims to examine the effect of Time Management, auditor Infrastructure, audit structure, and auditor personality on auditor performance in Public Accountant Office in Jakarta during Pandemic Covid-19. The public accounting is responsible for increasing the level of reliability of the company financial statements. The users of audit reports expect that the financial statements audited by public accountants are free of material, can be trusted as a basis for decision making and are in accordance with accounting principles in Indonesia. This research was conducted at the Public Accountant Office in Jakarta which incorporated in The Financial Services Authority (OJK). Sampling method used is non probability sampling with voluntary response sampling technique. So, the number of sampel taken was 80 auditors who were willing to participate in this study. Data is collected through questionnaire technique. The data analysis technique used is the analysis of Multiple Linear Regression. This study successfully showed time management had positive effect on auditor performance, auditor personality had positive effect on auditor performance, audit structure had negative effect on auditor performance and auditor infrastructure is not able to influence on auditor performance. All variables have fulfilled the Islamic Shari'a as a whole in every supporting procedure as stated in the Qur'an and Hadith.

Keyword : *Time Management, Auditor Infrastructure, Audit Structure, Auditor Personality, and Auditor Performance*