

ABSTRAK

Tujuan penelitian ini untuk mengetahui dan mendeskripsikan implementasi kode etik Aparat Pengawasan Intern Pemerintah (APIP) di Kabupaten Bangkalan. Data dikumpulkan menggunakan data primer berupa hasil wawancara terhadap kedua informan, serta data sekunder berupa dokumen antara lain kode etik APIP, standar audit, peraturan pemerintah, peraturan menteri, peraturan daerah Bangkalan, peraturan bupati Bangkalan dan dianalisa dengan pendekatan deskriptif. Hasil penelitian menunjukkan implementasi kode etik APIP di Kabupaten Bangkalan menghadapi situasi dilema etika karena adanya pengaruh sistem, serta perintah atasan dan aturan kode etik yang kadang bertentangan dengan realita yang terjadi di lapangan. Tetapi situasi dilema etika dapat dikurangi atau dihindari dengan tetap bersikap independen, karena masih ada auditor APIP yang tidak mengalami dilema etika dalam melaksanakan tugas.

Kata Kunci: Implementasi, Kode Etik APIP, Inspektorat Kabupaten Bangkalan.

ABSTRACT

The purpose of this research is to know and describe the implementation of code etics government intern guiding's in Bangkalan Regency. Data is collected by using primary data that is result of interview to both informans, and secondary data that is document such as code etics APIP, audit standart, rule of government, rule of minister, rule of Bangkalan area, rule of Bangkalan's leader and analyting with descriptive approach. The result of research shows the code etics implementation APIP in Bangkala's government finding moral situation because of system influence, also leader's command and rule of code etics that is sometimes opposite. In other than, this situation can be descreased or avoided by independent attitude, because it is still APIP auditor that is gotten less moral in doing duty.

Keywords: Implementation, Code Etics APIP, Inspektorat Bangkalan Regency.