

ABSTRACT

Umi Ulfa, *Factors that Influence of Audit Opinion (Empirical Studies on Ministry/ Institutional Financial Reports)*. Under at the guidness of Yuni Rimawati, SE, MSAK, AK, CA.

This research aims to determine the factors that influence of audit opinion. Independent variables in the research were violations on the implementation of government accounting standards, the level of disclosure of financial statements, findings of non-compliance with laws and regulations, findings of weaknesses in the internal control system, and the follow-up of audit recommendations. Dependen variables is audit opinions. The population vised is on Indonesian Ministries / Institutons which were examined by the BPK in the 2015-2017 period . The sampling technique uses purposive sampling. The number of samples is 249 Ministries / Institutions and the analytical method used in this research is ordinal logistic regression. The results of this study prove that violations of the implementation of government accounting standards have a negative effect on audit opinion, the level of disclosure of financial statements has a positive effect on audit opinion, findings of weaknesses in internal control systems negatively affect audit opinion. While the findings of non-compliance have a positive effect on the audit opinion, but are not in accordance with the hypothesis so that it is rejected, and the follow-up to the recommendations of the audit results does not affect the audit opinion.

Keywords: *Audit opinion, government accounting standards, the level of disclosure of financial statements, non-compliance with laws and regulations, weaknesses in the internal control system, the follow-up of audit recommendations.*

ABSTRAK

Umi Ulfa, Faktor-faktor yang Memengaruhi Opini Audit (Studi Empiris Pada Laporan Keuangan Kementrian/Lembaga). Dibawah Bimbingan Yuni Rimawati, S.E.,M.S.AK, AK, CA.

Penelitian ini bertujuan untuk mengetahui faktor-faktor yang memengaruhi opini audit. Variabel independen yang digunakan dalam penelitian ini adalah pelanggaran atas penerapan standar akuntansi pemerintah, tingkat pengungkapan laporan keuangan, temuan ketidakpatuhan terhadap peraturan perundang-undangan, temuan kelemahan sistem pengendalian internal, dan tindak lanjut rekomendasi hasil pemeriksaan. Variabel dependen adalah opini audit. Populasi yang digunakan adalah Kementrian/Lembaga se-Indonesia yang diperiksa oleh BPK dalam periode 2015-2017. Teknik pengambilan sampel menggunakan *purposive sampling*. Jumlah sampel sebanyak 249 dan metode analisis yang digunakan penelitian adalah regresi logistik ordinal. Hasil penelitian ini membuktikan bahwa pelanggaran atas penerapan standar akuntansi pemerintah berpengaruh negatif terhadap opini audit, tingkat pengungkapan laporan keuangan berpengaruh positif terhadap opini audit, temuan kelemahan sistem pengendalian internal berpengaruh negatif terhadap opini audit. Sedangkan temuan ketidakpatuhan berpengaruh positif terhadap opini audit, namun tidak sesuai dengan hipotesis sehingga ditolak, serta tindak lanjut rekomendasi hasil pemeriksaan tidak berpengaruh positif terhadap opini audit.

Kata Kunci: Opini Audit, Standar akuntansi pemerintah, Tingkat pengungkapan laporan keuangan, Ketidakpatuhan terhadap peraturan perundang-undangan, Kelemahan sistem pengendalian internal, dan Tindak lanjut rekomendasi hasil pemeriksaan.