

KUALITAS *SUPREME AUDIT INSTITUTION* TERHADAP TINGKAT
KORUPSI YANG DIMODERASI OLEH TIPE HUKUM NEGARA
(KAJIAN LINTAS NEGARA)

SKRIPSI

Diajukan untuk memenuhi salah satu syarat untuk memperoleh gelar sarjana pada
Program Studi Akuntansi



Oleh:

Intan Siti Robiah

1503768

PROGRAM STUDI AKUNTANSI
FAKULTAS PENDIDIKAN EKONOMI DAN BISNIS
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PENGARUH KUALITAS *SUPREME AUDIT INSTITUTION* TERHADAP
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Oleh:

Intan Siti Robiah

NIM. 1503768

Sebuah skripsi yang diajukan untuk memenuhi salah satu syarat memperoleh gelar
Sarjana Ekonomi pada Fakultas Pendidikan Ekonomi dan Bisnis

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LEMBAR PENGESAHAN

**PENGARUH KUALITAS *SUPREME AUDIT INSTITUTION* TERHADAP
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SKRIPSI

Disusun oleh:

Intan Siti Robiah

1503768

Telah disetujui oleh:

Pembimbing,



R. Nelly Nur Apandi, S.E., M.Si., Ak., CA.

NIP. 19801115 200801 2 010

Mengetahui,

Ketua Program Studi Akuntansi



Dr. Elis Mediawati, S.Pd., S.E., M.Si., Ak., CA.

NIP. 19820123 200501 2 002

ABSTRAK

PENGARUH KUALITAS *SUPREME AUDIT INSTITUTIONS* TERHADAP TINGKAT KORUPSI YANG DIMODERASI OLEH TIPE HUKUM NEGARA (KAJIAN LINTAS NEGARA)

Oleh:

Intan Siti Robiah

1503768

Dosen Pembimbing:

R. Nelly Nur Apandi, S.E., M.Si., Ak., CA.

Penelitian ini bertujuan untuk menguji secara empiris pengaruh kualitas *Supreme Audit Institution* terhadap tingkat korupsi, kemudian untuk menguji apakah variabel tipe hukum negara dapat memoderasi hubungan di antara keduanya. Tingkat korupsi diproksikan dengan Indeks Persepsi Korupsi. Kualitas SAI diukur menggunakan skor indeks SAI dari IBP, sedangkan variabel tipe hukum berbentuk dikotomi (*dummy*) dengan dua kategori yaitu *civil law* dan *common law*. Sampel dalam penelitian ini adalah 55 negara yang dihasilkan menggunakan *purposive sampling* dengan 152 observasi. Penelitian ini menggunakan alat analisis *Moderated Multiple Regression* dengan bantuan aplikasi “PROCESS” untuk SPSS dari Andrew F. Hayes v3.3. Hasil dari penelitian ini menunjukkan bahwa model regresi menjelaskan variabel dependen dengan nilai R^2 sebesar 40,8%. Sedangkan, kualitas SAI berpengaruh positif terhadap indeks persepsi korupsi dengan nilai R^2 sebesar 26%, dan tipe hukum negara dapat memoderasi pengaruh kualitas SAI terhadap indeks persepsi korupsi dengan nilai R^2 *change* hanya sebesar 0,9%.

Kata kunci: *civil law*; *common law*; *Indeks Persepsi Korupsi*; *SAI*.

ABSTRACT

***THE EFFECT OF SUPREME AUDIT INSTITUTIONS QUALITY ON THE
LEVEL OF CORRUPTION, MODERATED BY THE TYPE OF STATE LAW
(CROSS-COUNTRY STUDY)***

by:

Intan Siti Robiah

1503768

Supervisor:

R. Nelly Nur Apandi, S.E., M.Si., Ak., CA.

This study aims to empirically examine the effect of the quality of the Supreme Audit Institution on the level of corruption, then to examine whether variable of state legal types can moderate the relationship between the two. The level of corruption is proxied by the Corruption Perception Index. SAI quality is measured using the SAI index score from IBP, while the legal type variable is in the form of a dichotomy variable with two categories, civil law and common law. The sample in this study were 55 countries produced using purposive sampling with 152 observations. This study uses Moderated Multiple Regression analysis with the help of the application "PROCESS" for SPSS from Andrew F. Hayes v3.3. The results of this study indicate that the regression model explains the dependent variable with an R^2 of 40.8%. Meanwhile, the quality of the SAI has a positive effect on the corruption perception index with an R^2 of 26%, and the legal types can moderate the effect of the quality of the SAI on the corruption perception index with an R^2 change value of only 0.9%.

Keywords: *civil law; common law; Corruption Perception Index; SAI.*

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