

ABSTRACT

The purpose of this research is to find out the association between human capital toward auditor's quality in government auditor especially BPK and BPKP. As the economic condition grows better, the accountability in government is also hoping to increase. Government auditor have big role to create good accountability. The auditor quality is the dependent variabel that will influence the independent variable which is human capital. Human capital is consisted of formal education level, working experience, professional qualification auditor and continuing professional development.

the population of this research are auditor in BPK and BPKP at Central Java and Daerah Istimewa Yogyakarta. Sample that is used are 74 from BPKP and 68 from BPK. The analysis from hypothesis is using multiple regression analysis. However, before reaching that stage, there were some phases that should be done through the classic assumption test which is multicollinearity test, autocorrelation test, heterokedastisitas test, and normality test.

After analyze the data, the result are all independent variabel simultanly have positif association between human capital and auditor quality. The analysis for independent variabel partially, only working experience and CPD that have strong association with auditor quality. If the working experience and CPD get higher then auditor quality also get higher. Formal education level and professional qualification auditor have no strong association with auditor quality.

Keywords : auditor quality, human capital, education, experience, professional qualification, continuing professional development