

Intisari

Tujuan – Penelitian ini bertujuan untuk mengeksplorasi penilaian kredibilitas audit kinerja BPK dari sisi auditor maupun *auditee* kemudian mengidentifikasi upaya auditor kinerja untuk memengaruhi *auditee* dengan menggunakan kredibilitasnya sekaligus reaksi *auditee* atas upaya pemberian pengaruh oleh auditor.

Metode Penelitian – Penelitian kualitatif dengan pendekatan studi kasus digunakan untuk mengeksplorasi persepsi auditor dan *auditee* yang terlibat dalam pemeriksaan kinerja. Data yang dikumpulkan berupa data primer hasil wawancara dan data sekunder melalui dokumentasi. Analisis validasi akurasi informasi sesuai panduan Creswell (2018) digunakan untuk mengolah data. Untuk menjamin validitas dan reabilitas data, peneliti melakukan triangulasi dan *member validation*.

Hasil dan Temuan Penelitian – Penelitian ini mengindikasikan bahwa dengan menggunakan kriteria kredibilitas audit yang terdiri atas kompetensi, independensi dan manfaat, audit kinerja yang dilakukan oleh BPK cukup kredibel menurut persepsi auditor dan *auditee* yang terlibat. Auditor kinerja BPK dinilai telah memiliki kompetensi dalam melaksanakan audit kinerja karena seleksi penerimaan pegawai yang tinggi dan pengembangan sumber daya manusia di BPK serta didukung kemampuan auditor mendemonstrasikan kompetensinya pada saat di lapangan. Akan tetapi hal tersebut akan lebih baik jika didukung dengan latar belakang pendidikan yang selaras dengan topik audit yang dilaksanakan. Independensi auditor terjaga kuat meski terdapat potensi gangguan ketika proses penetapan kriteria audit. Menurut auditor dan *auditee*, audit kinerja telah menghadirkan manfaat dari sisi ketepatan topik yang dipilih, dan temuan yang menggambarkan kondisi sebenarnya namun masih terdapat perdebatan mengenai ketepatan rekomendasi dan harapan pembuktian manfaat setelah semua rekomendasi ditindaklanjuti. Selain kredibilitas modal lain yang digunakan auditor untuk memberikan pengaruh kepada *auditee* adalah pendekatan persuasif dan psikologis melalui pembawaan cara mengaudit yang berbeda dengan audit tradisional. Atas pemberian pengaruh tersebut *auditee* meresponsnya dengan respons penentangan (*defying*), menyerah (*capitulating*) dan menyetujui (*copying*).

Orisinalitas – Penelitian sebelumnya menggunakan pendekatan role taking, sedangkan penelitian ini pendekatan kriteria kredibilitas audit kinerja dan menambahkan perspektif social influence processes dalam praktik audit kinerja.

Kata kunci: audit kinerja, audit sektor publik, kredibilitas audit, audit BPK, *social influence processes*.

Abstract

Aim – This study seeks to explore the auditor's and auditee's perspectives on the credibility of the BPK's performance audit, as well as the performance auditor's efforts to influence the auditee using his credibility and the auditee's reaction to the auditor's efforts to influence.

Research Methods – The perceptions of auditors and auditees involved in performance audits are explored using qualitative research with a case study approach. The information was gathered in the form of primary data collected through interviews and secondary data collected through documentation. Information accuracy validation analysis according to the Creswell (2018) guide was used to process the data. To ensure the validity and reliability of the data, the researchers conducted triangulation and member validation.

Findings – This study indicates that when utilizing the audit credibility criteria of competence, independence, and value, the performance audit conducted by BPK is quite credible according to the perceptions of the auditors and auditees concerned. BPK performance auditors are considered to have competence while carrying out performance audits due to high recruitment selection and human resource development at BPK, this is supported by the auditor's ability to demonstrate competence in the field, but it would be even better if it was supported by their educational background relevant to the audit topic. Auditor independence is preserved despite the possibility of intervention throughout the audit criteria formulation process. Performance audits, according to auditors and auditees, have delivered value in terms of the accuracy of the topics chosen and findings that describe the actual conditions, but there is still debate about the accuracy of the recommendations and the expectation of proving benefits after all recommendations are implemented. In addition to the credibility of other provision utilized by the auditor to influence the auditee is a persuasive and psychological approach through the nature of the audit method that is distinct from traditional audit. On giving this influence, the auditee responds with defying, capitulating and copying responses.

Originality – Previous research followed a role-taking approach, however this study looks at the credibility of performance audit criteria and incorporates a perspective of social influence process into the practice of performance auditing.

Key words: performance audit, public sector audit, audit credibility, BPK's audit, social influence processes.