

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *stress coping strategy* dan *ethical climate* terhadap *reduced audit quality* dengan studi pada Inspektorat Jenderal Kementerian Pekerjaan Umum dan Perumahan Rakyat (PUPR). Metode penelitian yang dilakukan dalam penelitian ini yaitu melalui pendekatan kuantitatif dengan tujuan penelitian *hypothesis testing* dan deskriptif. Responden penelitian ini adalah auditor pada Inspektorat Jenderal Kementerian PUPR dengan menggunakan teknik *probability sampling*. Sumber data penelitian ini didasarkan pada data primer dan sekunder. Data primer yang digunakan dalam penelitian ini diperoleh dari survei melalui penyebaran kuesioner terhadap auditor pada Inspektorat Jenderal Kementerian PUPR. Sementara itu, data sekunder diperoleh dari dokumen yang telah tersedia, seperti laporan kinerja, standar audit, serta bahan pustaka lainnya. Data penelitian ini secara lebih lanjut diolah dengan pendekatan *Partial Least Square - Structural Equation Modelling* (PLS-SEM) dan regresi. Hasil penelitian ini yaitu *stress coping strategy* dan *ethical climate* berpengaruh negatif terhadap *reduced audit quality* baik secara parsial maupun simultan.

Kata Kunci: *Stress Coping Strategy, Ethical Climate, Reduced Audit Quality, PLS-SEM, Standar Audit*

ABSTRAK

This research aims to determine the influence of stress coping strategies and ethical climate on reducing audit quality by studying the Inspectorate General of the Ministry of Public Works and Public Housing (PUPR). The research method used in this research is through a quantitative approach with the aim of hypothesis testing and descriptive research. The respondents of this research were auditors at the Inspectorate General of the Ministry of PUPR using probability sampling techniques. The data sources for this research are based on primary and secondary data. The primary data used in this research was obtained from a survey by distributing questionnaires to auditors at the Inspectorate General of the PUPR Ministry. Meanwhile, secondary data was obtained from documents such as performance reports, audit standards, and other library materials. This research data was further processed using the Partial Least Square - Structural Equation Modeling (PLS-SEM) and regression approaches. The results of this research are that stress coping strategies and ethical climate negatively affect audit quality, both partially and simultaneously

Kata Kunci: *Stress Coping Strategy, Ethical Climate, Reduced Audit Quality, PLS-SEM, Audit Standard*