

## INTISAR

Penelitian ini secara umum bertujuan untuk menganalisis pengaruh independensi, akuntabilitas, Due Professional Care, dan integritas terhadap kualitas audit dengan penilaian moral sebagai moderating dan memiliki tujuan tertentu untuk mengetahui; pengaruh independensi terhadap kualitas audit yang dirasakan, pengaruh akuntabilitas terhadap kualitas audit yang dirasakan, pengaruh due profesional care pada kualitas audit yang dirasakan, pengaruh integritas terhadap kualitas audit yang dirasakan, pengaruh dari penilaian moral pada persepsi kualitas audit dan sebagian, independensi, akuntabilitas, due professional care dan integritas terhadap kualitas audit yang dirasakan dengan penilaian moral sebagai variabel moderasi. Penelitian ini merupakan studi empiris menggunakan teknik saturasi sampling. Data yang diperoleh dengan menyebarkan kuesioner kepada 100 staff inspektorat kementerian keuangan RI. Analisis data dilakukan dengan menggunakan analisis regresi atau menguji asumsi Ordinary Least Square (OLS) dengan uji regresi untuk menguji perbedaan nilai absolut pada variabel moderasi. Hasil ini menunjukkan bahwa: independensi Auditor tidak mempengaruhi kualitas audit yang dirasakan, akuntabilitas auditor dapat meningkatkan kualitas audit, due professional care mengurangi kualitas audit, integritas dapat meningkatkan kualitas audit, moral judgment mempengaruhi kualitas audit. pada penelitian ini moral judgment akan memperkuat interaksi antara independensi dan kualitas audit.

Kata Kunci : Kualitas audit, independensi, akuntabilitas, Due Profesional Care, integritas, dan moral judgment

## ABSTRACT

*This research generally aims to analyze the influence of the independence, accountability, Due Professional Care, and integrity of the quality of audit with Moral Judgments as moderating and has a specific purpose to find out; influence the independence of the audit quality perceived influence of accountability to audit quality perceived, influences Due Professional Care in audit quality perceived, influence the integrity of audit quality perceived influence of moral judgment on the perceived quality of the audit and in part, independence, accountability, Due Professional Care and integrity of audit quality perceived by the moral judgment as a moderating variable. This research is an empirical study using saturation sampling technique. Data obtained by distributing questionnaires to 100 finance ministry inspectorate staff RI. Data analysis was performed using regression analysis or test the assumption of ordinary least squares (OLS) regression tests to examine differences in absolute value in the variable moderation. These results show that: the independence of the Auditor does not affect the perceived quality of the audit, the auditor accountability can increase the quality of auditing, due professional care reduce audit quality, integrity can increase the quality of audits, moral judgment affect audit quality. the moral judgment of this research will strengthen the interaction between independence and audit quality*

*Keywords: The quality of audit, independence, accountability, Due Professional Care, integrity, and moral judgment*