

INTISARI

Penelitian ini bertujuan menganalisis secara empiris mengenai pengaruh kompetensi independensi dan *due professional care* terhadap kualitas audit dan menganalisis secara empiris mengenai pengaruh kompetensi dan independensi terhadap kualitas audit yang dimoderasi oleh etika auditor khususnya pada KAP di Yogyakarta, Solo, dan Semarang.

Populasi dalam penelitian ini adalah seluruh auditor yang bekerja KAP di Yogyakarta, Solo, dan Semarang. Pengambilan sampel dilakukan dengan menggunakan metode *purposive sampling* dan jumlah sampel sebanyak 65 responden. Metode pengambilan data primer yang digunakan adalah metode kuesioner. Data dianalisis menggunakan teknik analisis *Moderated Regression Analysis* (MRA).

Hasil penelitian menunjukkan bahwa kompetensi berpengaruh positif terhadap kualitas audit. Ini berarti bahwa kompetensi berpengaruh terhadap kualitas audit internal. Nilai koefisien determinasi menunjukkan bahwa secara bersama-sama kompetensi, independensi, *due professional care*, dan etika auditor memberikan sumbangan terhadap variabel dependen (kualitas audit) sebesar 98,5% sedangkan sisanya 1,5% dipengaruhi oleh faktor lain di luar model.

Kata kunci: Kompetensi, Independensi, *Due Professional care*, Etika auditor, Kualitas audit.

ABSTRACT

The objectives of this research to empirically analyze the influence of competency, independency, and due professional care on audit quality, and to the influence of competency and independency to audit quality is moderated by auditor ethics, especially in the financial supervision and development in Yogyakarta, Solo and Semarang.

The population in this research are all auditors who worked on the financial supervision and development in Yogyakarta, Solo and Semarang. Sampling was conducted using a purposive sampling method and number of samples of 65 respondents. Primary data collection method used is questionnaire method. The data are analyzed by using technical analyze Moderate Regression Analyze (MRA).

The result showed that the competence have a positive impact on audit quality. This means that the competency of the effect on quality of audit to internal auditors. Value of the coefficient of determination indicates that together the competency, independency, due professional care and Auditors Ethics contribute to dependent variable (quality audit) of 98,5% while the remaining 1,5% are influenced by other outside factor model.

Keywords: Competency, Independency, Due Professional Care, Auditors Ethics, Quality of Audit