

ABSTRAK

Penelitian ini mempunyai tujuan untuk menguji dan mengetahui bagaimana pengaruh independensi, kompetensi, dan pengalaman auditor terhadap kualitas audit dengan integritas sebagai variabel moderasi. Penelitian ini menggunakan seluruh auditor pada Kantor Akuntan Publik di Kota Semarang Jawa Tengah sebagai populasi. Pengambilan sampel dilakukan dengan menggunakan metode *convenience sampling*. Pengumpulan data primer melalui metode survey dengan menyebarkan kuesioner dan memperoleh sampel sebanyak 93 auditor. Data penelitian yang diperoleh dianalisa dengan model regresi linier berganda dan menggunakan analisis uji nilai selisih mutlak untuk menguji pengaruh dari variabel moderasi.

Hasil penelitian menunjukkan bahwa independensi berpengaruh positif dan signifikan terhadap kualitas audit. Kompetensi berpengaruh positif dan signifikan terhadap kualitas audit. Pengalaman kerja tidak berpengaruh signifikan terhadap kualitas audit. Pengujian moderasi menunjukkan bahwa integritas memoderasi pengaruh independensi terhadap kualitas audit. Integritas memoderasi pengaruh kompetensi terhadap kualitas audit. Integritas tidak memoderasi pengalaman auditor terhadap kualitas audit.

Kata Kunci : Independensi, Kompetensi, Pengalaman Auditor, Integritas, Dan Kualitas Audit

ABSTRACK

This study aims to examine and determine the effect of independence, competence, and experience of auditors on audit quality with integrity as a moderating variable. The population in this study is all auditors who work at Public Accounting Firms (KAP) in the city of Semarang Central Java. The sample was obtained by purposive sampling. The method of collecting primary data was conducted through survey method by distributing questionnaires and obtaining a sample of 93 auditors. The research data obtained were analyzed with multiple linear regression models and using the analysis of the absolute difference value to test the effect of the moderating variable through SPSS 19.0.

The result of the study indicate that independence has a positive and significant effect on audit quality. Competence has a positive and significant effect on audit quality. Auditor experience has no significant effect on audit quality. The moderation test shows that integrity moderates the influence of independence on audit quality. The integrity can moderate the influence of competence on audit quality. The integrity can not moderate the influence of experience auditor on audit quality.

Keywords: Independence, Competence, Experience of Auditor, Integrity and Audit Quality