

RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh independensi, profesionalisme dan struktur audit terhadap kinerja auditor dengan kualitas audit sebagai variabel moderasi pada Auditor Kantor Akuntan Publik di Kota Bandung. Teknik pengambilan sampel yang digunakan adalah *Purposive Sampling*. Sampel penelitian yang diperoleh berjumlah 70 responden. Metode pengumpulan data dilakukan melalui kuesioner dengan menggunakan analisis data berupa Analisis Regresi Berganda dan *Moderated Regression Analysis* (MRA) pada aplikasi *SPSS v 23 for windows*.

Hasil penelitian ini menunjukkan bahwa: (1) independensi tidak berpengaruh positif terhadap kinerja auditor; (2) profesionalisme berpengaruh positif terhadap kinerja auditor; (3) struktur audit berpengaruh positif terhadap kinerja auditor; (4) kualitas audit tidak memoderasi pengaruh positif independensi terhadap kinerja auditor; (5) kualitas audit tidak memoderasi pengaruh positif profesionalisme terhadap kinerja auditor; (6) kualitas audit memoderasi pengaruh positif struktur audit terhadap kinerja auditor.

Kata Kunci : Independensi, Profesionalisme, Struktur Audit, Kualitas Audit

Kinerja Auditor.

SUMMARY

This study aims to find the effect of independence, professionalism and audit structure on auditor performance with audit quality as a moderating variable in the Auditor of Public Accountants in Bandung. The sampling technique used was *Purposive Sampling*. The research samples obtained were 70 respondents. The method of data collection was done through questionnaires with data analysis in the form of *Multiple Regression Analysis and Moderated Regression Analysis* (MRA) in the *SPSS v 23 for windows* application.

The results of this study show that: (1) independence has no positive effect on auditor performance; (2) professionalism has a positive effect on auditor performance; (3) audit structure has a positive effect on auditor performance; (4) audit quality does not moderate the positive effect of independence on auditor performance; (5) audit quality does not moderate the positive effect of professionalism on auditor performance; (6) audit quality moderates the positive effect of audit structure on auditor performance.

Keywords : Independence, Profesionalism, Audit Structure, Audit Quality, Auditor Performance.