ABSTRACT

This study aims to examine the effect of Independence and Competence on Audit Quality with Auditor Integrity as a moderating variable (Survey on BPKP Yogyakarta Representative Office).

This study uses a quantitative approach with multiple linear regression methods and Moderated Regression Analysis (MRA) analysis through the help of SPSS version 26 software. The minimum number of samples determined using the Slovin formula is 52 auditors from a total population of 108 auditors. However, in its implementation, the questionnaires that were successfully collected back amounted to 54 auditors who were then continued to be studied and used as data in this study.

The test results show that: (1) Independence has a positive and significant effect on Audit Quality, (2) Competence also has a positive and significant effect on Audit Quality, (3) Integrity significantly moderates the effect of Independence on Audit Quality, and (4) Integrity cannot moderate the effect of Competence on Audit Quality. Thus, it can be concluded that auditor integrity is only able to strengthen the influence of independence on audit quality.

Keywords: Independence, Competence, Audit Quality, Auditor Integrity

ABSTRACT

Penelitian ini bertujuan untuk menguji pengaruh Independensi dan Kompetensi terhadap Kualitas Audit dengan Integritas Auditor sebagai variabel moderasi (Survey pada Kantor Perwakilan BPKP Yogyakarta).

Penelitian ini menggunakan pendekatan kuantitatif dengan metode regresi linear berganda dan analisis Moderated Regression Analysis (MRA) melalui bantuan perangkat lunak SPSS versi 26. Jumlah minimum sampel yang ditentukan menggunakan rumus Slovin adalah 52 auditor dari total populasi 108 auditor. Namun, dalam pelaksanaannya, kuesioner yang berhasil dikumpulkan kembali yaitu berjumlah 54 auditor yang kemudian dilanjutkan untuk diteliti dan dijadikan data dalam penelitian ini.

Hasil pengujian menunjukkan bahwa: (1) Independensi berpengaruh positif dan signifikan terhadap Kualitas Audit, (2) Kompetensi juga berpengaruh positif dan signifikan terhadap Kualitas Audit, (3) Integritas secara signifikan memoderasi pengaruh Independensi terhadap Kualitas Audit, dan (4) Integritas tidak dapat memoderasi pengaruh Kompetensi terhadap Kualitas Audit. Dengan demikian, dapat disimpulkan bahwa integritas auditor hanya mampu memperkuat pengaruh dari independensi terhadap kualitas audit.

Kata kunci: Independensi, Kompetensi, Kualitas Audit, Integritas Auditor