

## RINGKASAN

Penelitian ini merupakan penelitian survei pada auditor Perwakilan Badan Pengawasan Keuangan dan Pembangunan (BPKP) Provinsi Jawa Tengah. Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi dan independensi terhadap kualitas audit dengan etika auditor dan komitmen profesional sebagai variabel moderasi. Metode pengambilan sampel menggunakan sampel acak berstrata proporsional. Data dalam penelitian ini diperoleh dari kuesioner yang diberikan kepada responden. Pengujian hipotesis menggunakan analisis regresi linier berganda dan analisis regresi moderasi dengan model nilai selisih mutlak

Hasil penelitian menunjukkan bahwa (1) kompetensi berpengaruh positif dan signifikan terhadap kualitas audit, (2) independensi berpengaruh positif dan signifikan terhadap kualitas audit, (3) etika auditor memperkuat pengaruh kompetensi terhadap kualitas audit secara signifikan, (4) etika auditor tidak memperkuat pengaruh independensi terhadap kualitas audit secara signifikan, (5) komitmen profesional tidak memperkuat pengaruh kompetensi terhadap kualitas audit secara signifikan, (6) komitmen profesional memperkuat pengaruh independensi terhadap kualitas audit secara signifikan.

Implikasi dari penelitian ini yaitu pertama, BPKP sebaiknya meningkatkan perhatian terhadap kompetensi auditor dalam bentuk pendidikan formal, pelatihan maupun sertifikasi. Kedua, BPKP sebaiknya meningkatkan perhatian terhadap independensi auditor dengan cara menghindari konflik kepentingan dengan pimpinan, tidak memiliki kedekatan hubungan dengan auditi, dan tidak boleh dipengaruhi oleh auditi.

Kata kunci: kompetensi, independensi, etika auditor, komitmen profesional dan kualitas audit

## **SUMMARY**

*This research is a survey research of auditors in Finance and Development Supervisory Agency (BPKP) Representative of Central Java Province. This study aims to determine the effect of the competence and independence on the quality of audit with the ethic of auditor and professional commitment as moderating variable. The sampling method use a proportionate stratified random sampling. The data in this study were obtained from questionnaires distributed to respondents. Hypothesis testing use multiple regression analysis and moderated regression analysis method of absolute difference value.*

*The results showed that first, the competence of auditor positively and significantly influenced the quality of audit. Second, the independence of auditor positively and significantly influenced the quality of audit. Third, the ethic of auditor strengthened the influence of the competence of auditor on the quality of audit. Fourth, the ethic of auditor couldn't strengthen the influence of the independence of auditor on the quality of audit. Fifth, the professional commitment of auditor couldn't strengthen the influence of the competence of auditor on the quality of audit. Sixth, the professional commitment of auditor strengthened the influence of the independence of auditor on the quality of audit.*

*The implication of this study is the first, BPKP should increase attention to the competence of auditors in the form of formal education and training as well as sertification. Second, BPKP should increase attention to the independence of auditors by the way of avoiding conflict of interest with the head of office, not having such close relation with auditee, and should not be affected by auditee.*

*Keywords: competence, independence, ethic of auditor, professional commitment, and quality of audit*