THE INFLUENCE OF COMPETENCE AND INDEPENDENCE OF AUDIT QUALITY WITH AUDITOR ETHICS AS A MODERATING VARIABLE

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ABSTRACT

Auditor profession have come to society focus in the last few years, start from case of Enron in America up to case of PT Great River Internasional, Tbk in Indonesia make auditor credibility progressively questioned. That’s possibly related to independency and competency of auditor. Auditor competency and independency will relate to the ethics. Therefore, the objectives of this research to empirically analyze the influence of competency and independency on audit quality, and to the influence of competency and independency to audit quality is moderated by auditor ethics.

The population in this research is entire auditors exist in DKI Jakarta, as according to list in Directory Office Public Accountant 2013, amounting to 224. Sampling was conducted using a convenience sampling method and number of samples of 62 respondents. Primary data collection method used is questionnaire method. The research hypothesis conducted by implementing analyzes interactions way two moderate regression. The data are analyzed by using technical analyze Moderate Regression Analyze (MRA).

The result indicates that independency and competency effected audit quality significantly. This research found evidence that interaction between auditor ethics and competency, and between auditor ethics and independency do not have significantly effect to the audit quality. Future research expected can extend survey area coverage, categorize research object, and include behavioral variable and also factor of conditional other as moderating variable, influencing independency and competency and also the quality of audit.

Keywords : Competency, Independency, Auditors Ethics, Quality of Audit.