

### ABSTRACT

This study aimed to determine the effect of competence and independence on audit quality with motivation and ethics of auditors as moderating variables

The population in this study is auditors who work in Public Accounting Firm (KAP) listed in the IAPI (Institute of Certified Public Accounting) in Jakarta as much as 255 KAP. Samples were selected by purposive sampling technique with certain criteria : KAP at least has 3 Partners which resulted 71 respondents.

The results of study showed that only competence affected audit quality. Meanwhile independence did significantly Influence audit quality. In addition, and ethics audit did moderate the relationship of competence and audit quality as well as the relationship of independence and audit quality.

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

### ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi dan independensi terhadap kualitas audit dengan etika auditor sebagai variable moderasi

Populasi dalam penelitian ini adalah auditor yang bekerja di Kantor Akuntan Publik (KAP) yang terdaftar di IAPI (Institut Akuntan Publik Indonesia) Jakarta sebanyak 255 KAP. Sampel penelitian dipilih dengan teknik *purposive sampling* yaitu pemilihan sampel dengan pertimbangan atau kriteria tertentu yaitu KAP yang berad di Jakarta, sampel dalam penelitian ini berjumlah 71 responden.

Hasil dalam penelitian ini menunjukkan bahwa kompetensi berpengaruh positif terhadap Kualitas Audit. Independensi berpengaruh terhadap Kualitas Audit. Interaksi Kompetensi Auditor dengan Etika Auditor berpengaruh terhadap Kualitas Audit. Independensi Auditor dengan Etika Auditor berpengaruh terhadap Kualitas Audit

Kata Kunci : Kompetensi, Independensi, Etika Auditor, Kualitas Audit



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