

## ABSTRACT

The purpose of this study is to analyze the effect of auditor independence, experience, competence, by using religiosity as the moderating variable toward auditor performance. This study is expected to improve the performance of an auditor in conducting audit. The population used in this research are auditors in Public Accounting Firm Kumalahadi Kuncara Sugeng Pamudji & Rekan, Abdul Muntalib dan Yunus, Drs. Hadiono, and Mahsun Nurdiono Kukuh & Rekan located in Daerah Istimewa Yogyakarta. The sampling was done by using purposive sampling method with the sample size of 46 auditors. This study used multiple regression analysis by using Statistical Package for Social Sciences (SPSS) version 22. The results of this study are (1) Independence has positive effect on auditor performance, (2) experience has positive effect on auditor performance, (3) competence has positive effect on auditor performance, (4) independence moderated by religiosity has positive effect on auditor performance, (5) experience moderated by religiosity has positive effect on auditor performance, and (6) competence moderated by religiosity has positive effect on auditor performance.

Keywords; audit independence, audit experience, audit competence, religiosity, and auditor performance

## ABSTRAK

Tujuan dari penelitian ini adalah untuk menganalisis efek dari independensi, pengalaman, kompetensi, menggunakan religiusitas sebagai variabel moderasi terhadap performa auditor. Penelitian ini diharapkan dapat meningkatkan performa auditor di Kantor Akuntan Publik Kumalahadi Kuncara Sugeng Pamudji & Rekan, Abdul Muntalib dan Yunus, Drs. Hadiono, and Mahsun Nurdiono Kukuh & Rekan yang berlokasi di Daerah Istimewa Yogyakarta. Pengambilan sampel dilakukan dengan menggunakan metode purposive sampling dengan jumlah sampel sebanyak 46 auditor. Penelitian ini menggunakan analisis regresi berganda dengan menggunakan SPSS versi 22. Hasil dari penelitian ini adalah (1) Independensi berpengaruh positif terhadap performa auditor, (2) Pengalaman berpengaruh positif terhadap performa auditor, (3) Kompetensi berpengaruh positif terhadap performa auditor, (4) Independensi yang dimoderasi religiusitas berpengaruh positif terhadap performa auditor, (5) Pengalaman yang dimoderasi religiusitas berpengaruh positif terhadap performa auditor, (6) Kompetensi yang dimoderasi religiusitas berpengaruh positif terhadap performa auditor.

Keywords; independensi audit, pengalaman audit, kompetensi audit, religiusitas, dan performa auditor.