

TABLE OF CONTENTS

PAGE TITLE	i
LEGALIZATION PAGE	ii
APPROVAL PAGE	iii
DECLARATION OF AUTHENTICITY	iv
ACKNOWLEDGEMENT	v
ABSTRACT	ix
ABSTRAKSI	x
TABLE OF CONTENTS	xi
LIST OF TABLES	xiv
LIST OF FIGURES	xv
LIST OF APPENDICES	xvi
CHAPTER I: INTRODUCTION.....	1
1.1. Study Background.....	1
1.2. Problem Identification.....	7
1.3. Problem Formulation	7
1.4. Research Objective	8
1.5. Research Contribution.....	8
1.6. Systematical Writing	9
CHAPTER II: REVIEW OF RELATED LITERATURE.....	11
2.1. Literature Review.....	11
2.1.1. Agency Theory.....	11
2.1.2. Audit Quality	12
2.1.3. Competence	13
2.1.4. Independence	14
2.1.5. Due Professional Care	15
2.1.6. Auditor Ethics	16
2.2. Theoretical Framework	17

2.3. Hypothesis Formulation	21
2.3.1. Competence and Audit Quality.....	21
2.3.2. Independence and Audit Quality.....	22
2.3.3. Due Professional Care and Audit Quality	23
2.3.4. Competence, Auditor Ethics and Audit Quality	24
2.3.5. Independence, Auditor Ethics and Audit Quality	25
2.3.5. Due Professional Care, Auditor Ethics and Audit Quality	26
2.4. Research Model	28
CHAPTER III: RESEARCH METHODS.....	29
3.1. Type of Study	29
3.2. Population and Sample.....	29
3.3. Data Collection Method	30
3.4. Research Variable	30
3.4.1. Dependent Variable.....	30
3.4.2. Independent Variable	30
3.4.3. Moderating Variable	31
3.5. Data Quality Test	32
3.5.1. Validity Test	32
3.5.2. Reliability Test.....	32
3.6. Analysis Technique.....	33
3.6.1. Descriptive Statistics Test	33
3.6.2. Classical Assumption Test.....	34
3.6.3. Multiple Linear Regression	35
3.6.4. Hypothesis Test.....	36
3.7. Discussion.....	36
CHAPTER IV: DATA ANALYSIS AND DISCUSSION.....	37
4.1. Data Quality Test	38
4.1.1. Validity Test	38
4.1.2. Reliability Test.....	41

4.2. Descriptive Statistics.....	42
4.3. Classical Assumption Test	47
4.4. Multiple Regression Analysis.....	50
4.5. Hypothesis Test.....	53
4.5.1. Coefficient Determination	54
4.5.2. F-Test.....	55
4.5.3. T-Test	56
4.6. Discussion.....	59
4.6.1. The Influence of Competence to Audit Quality.....	60
4.6.2. The Influence of Independence to Audit Quality	61
4.6.3. The Influence of Due Professional Care to Audit Quality	62
4.6.4. Auditor Ethics Influence on Interaction of Competence to Audit Quality.....	63
4.6.5. Auditor Ethics Influence on Interaction of Independence to Audit Quality.....	64
4.6.6. Auditor Ethics Influence on Interaction of Due Professional Care to Audit Quality	65
CHAPTER V: CONCLUSIONS, LIMITATIONS AND RECOMMENDATIONS.....	66
5.1. Conclusions	66
5.2. Limitations.....	66
5.3. Recommendations	67
REFERENCES	68
APPENDICES	74

LIST OF TABLES

Table 4.1: Result of Data Collection	37
Table 4.2: Validity Test of Competence Variable	38
Table 4.3: Validity Test of Independence Variable.....	39
Table 4.4: Validity Test of Due Professional Care Variable	39
Table 4.5: Validity Test of Auditor Ethics Variable	40
Table 4.6: Validity Test of Audit Quality Variable.....	41
Table 4.7: Result of Reliability Test.....	42
Table 4.8: Classification of Respondents by Gender	43
Table 4.9: Characteristics of Respondents by Age.....	43
Table 4.10: Characteristics of Respondents by Latest Education	44
Table 4.11: Characteristics of Respondents by Length of Work	44
Table 4.12: Characteristics of Respondents by Position.....	45
Table 4.13: Descriptive Statistics	46
Table 4.14: Normality Test	47
Table 4.15: Multicollinearity Test	48
Table 4.16: Result of Multiple Regression	51
Table 4.17: Result of Moderated Regression Analysis.....	52
Table 4.18: Coefficient Determination of First Model.....	54
Table 4.19: Coefficient Determination of Second Model.....	54
Table 4.20: F-Test Result of First Model.....	55
Table 4.21: F-Test Result of Second Model	56
Table 4.22: T-Test Result of First Model	57
Table 4.23: T-Test Result of Second Model	58
Table 4.24: Summary of Hypotheses Testing	59

LIST OF FIGURES

Figure 2.1: Research Model	28
Figure 4.1: Heteroscedasticity Test 1	49
Figure 4.2: Heteroscedasticity Test 2	50



LIST OF APPENDICES

Appendix 1: Research Questionnaire.....	75
Appendix 2: Tabulation of Questionnaire Data.....	83
Appendix 3: Validity Test and Reliability Test.....	90
Appendix 4: Descriptive Statistics.....	96
Appendix 5: Classical Assumption Test	98
Appendix 6: Multiple Linier Regression and Hypothesis Test	101

