

ABSTRACT

Auditor while doing audit must have some skill. Competence can be assured that audit services provided meet the high professionalism level based on experience and knowledge. Independence is mental attitude which are free from intervention, not controlled by the other party, and not depend on others. Auditor must be professional, thorough, careful deliberation, and keep the ethics. Based on that factor, it can predict the auditor performance, in this case is audit quality. The purpose of this study was to analyze the influence of competence, independence, and due professional care to audit quality and then the influence of competence, independence, and due professional care to audit quality that is moderated by auditor ethics at Financial Supervision and Development Agency (BPKP) in D.I Yogyakarta.

The used data in this study is primary data with using questionnaire method. The population is auditors who work throughout Financial Supervision and Development Agency in D.I Yogyakarta. This study uses convenience sampling. This study sample consists of 35 auditors at BPKP DIY as respondent freely. The multiple linear regression and moderated regression analysis are used as the analysis tool, and the hypothesis testing is done by using the *t*-test.

The result showed that competence has positive and significant influence on audit quality. Independence has positive and significant influence on audit quality. Due professional care has positive and significant influence on audit quality. Auditor ethics has negative and not significant influence on interaction of competence to audit quality. Auditor ethics has positive and significant influence on interaction of independence to audit quality. Auditor ethics has positive but not significant influence on interaction of due professional care to audit quality.

Keywords: Competence, Independence, Due Professional Care, Auditor Ethics, Audit Quality

ABSTRAKSI

Auditor ketika mengaudit harus memiliki beberapa keahlian. Kompetensi dapat meyakinkan bahwa jasa audit yang diberikan memenuhi tingkat profesionalisme tinggi berdasarkan pengetahuan dan pengalaman. Independensi adalah sikap mental dimana bebas dari gangguan, tidak diatur dan bergantung oleh pihak lain. Auditor harus profesional, cermat dan hati-hati dalam melakukan pertimbangan, selalu menjaga etika. Faktor tersebut dapat memprediksi kinerja auditor, dalam hal ini adalah kualitas audit. Penelitian ini bertujuan untuk menganalisis pengaruh kompetensi, independensi, dan *due professional care* terhadap kualitas audit serta kompetensi, independensi, dan *due professional care* terhadap kualitas audit yang dimoderasi oleh etika profesi pada auditor yang bekerja di Badan Pengawasan Keuangan dan Pembangunan (BPKP) wilayah D.I. Yogyakarta.

Data yang digunakan dalam penelitian ini adalah data primer dengan menggunakan metode kuesioner. Populasinya adalah auditor yang bekerja di Badan Pengawasan Keuangan dan Pembangunan D.I. Yogyakarta. Penelitian ini menggunakan metode *convenience sampling*. Sampel yang digunakan dalam penelitian ini terdiri dari 35 auditor yang dipilih secara acak. *Multiple Linear Regression* dan *Moderated Regression Analysis* digunakan sebagai alat analisa, dan pengujian hipotesa dilakukan dengan menggunakan uji *t-test*.

Hasil penelitian menunjukkan bahwa kompetensi berpengaruh positif dan signifikan terhadap kualitas audit. Independensi berpengaruh positif dan signifikan terhadap kualitas audit. *Due professional care* berpengaruh positif dan signifikan terhadap kualitas audit. Etika auditor berpengaruh negative dan tidak signifikan pada interaksi kompetensi terhadap kualitas audit. Etika auditor berpengaruh positif dan signifikan pada interaksi independensi terhadap kualitas audit. Etika auditor berpengaruh positif tetapi tidak signifikan pada interaksi *Due professional care* terhadap kualitas audit.

Kata kunci: kompetensi, independensi, due professional care, etika auditor, kualitas audit.