

PENGARUH INDEPENDENSI, KOMPETENSI DAN AKUNTABILITAS
TERHADAP KUALITAS AUDIT DENGAN ETIKA AUDITOR SEBAGAI
VARIABEL MODERASI (Studi Kasus pada Kantor Akuntan Publik di Wilayah
Surabaya)

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ABSTRACT

Profession of public accountants (auditors) are often stuck in a dilemma, auditors should pay attention to credibility and professional ethics, but the other side must also face pressure from clients in making decisions. Such a position can affect the quality of audit in the result. This research is related to the influence of competence, independent, and accountability of audit quality and auditor ethic as a variable moderation. This research use non probability sampling as the sampling technique with the amount of sample are 56 auditors who works in public accounting offices in Surabaya. While the analysis used is multiple regression analysis and Moderated Regression Analysis (MRA). Result of analysis showed that independent effected audit quality significantly. Influence independent of audit quality on auditor ethics of moderation can not be showing, because of the result out from model (excluded variables). Moreover, this research showed that competence effected audit quality significantly. Competence of quality audit on auditor ethics of moderation showed no significant result. This research showed that accountability effected audit quality significantly too. The influence of accountability of audit quality on auditor ethic of moderation showed no significant result. So the ethical auditors can not be regarded as variables that moderate the influence of the competence and accountability of audit quality.

Keywords: Audit Quality, Independence, Competence, Accountability, and Ethics
Auditors