

ABSTRACT

Soraya Azura Putri: 7202520001. The Effect of Competence, Independence, and Due Professional Care on Audit Quality with Auditor Ethics as a Moderating Variable (Empirical Study at Public Accounting Firm in Medan City). Public Accountant Office in Medan City). Thesis, Department of Accounting, Accounting Study Program, Faculty of Economics, State University of Medan 2024. Accounting, Faculty of Economics, Medan State University 2024.

The problem in this study is that there are often discrepancies between audit quality and applicable standards and sometimes even errors are found when preparing financial reports, which will have a negative impact on businesses that are required to submit reports and other parties who need financial data. This study aims to determine the effect of competence, independence, and due professional care on audit quality with auditor ethics as a moderating variable.

This study uses a quantitative method using primary data obtained from a questionnaire. The population of this study were all auditors who worked at the Public Accounting Firm in Medan City. Determination of the sample of this study using purposive sampling method and obtained a sample of 71 auditors. The data obtained were analyzed using moderated regression analysis (MRA) with the absolute difference value test to test the effect of the moderating variable through SPSS version 27.

The results of hypothesis testing obtained in this study indicate that auditor competence on audit quality obtained a significance value of $0.001 < 0.05$, auditor independence on audit quality obtained a significance value of $0.139 > 0.05$, due professional care on audit quality obtained a significance value of $0.002 < 0.05$, auditor competence on audit quality moderated by auditor ethics obtained a significance value of $0.003 < 0.05$, auditor independence on audit quality moderated by auditor ethics obtained a value of $0.888 > 0.05$, and due professional care on audit quality moderated by auditor ethics obtained a value of $0.870 > 0.05$.

The conclusion of this study is that auditor competence and due professional care have a positive and significant effect on audit quality, while auditor independence has no effect on audit quality. Based on moderating testing, it is concluded that auditor ethics moderate auditor competence on audit quality, while auditor ethics do not moderate auditor independence and due professional care on audit quality.

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

ABSTRAK

Soraya Azura Putri: 7202520001. Pengaruh Kompetensi, Independensi, Dan Due Professional Care Terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderasi (Studi Empiris Pada Kantor Akuntan Publik Di Kota Medan). Skripsi Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi Universitas Negeri Medan 2024.

Permasalahan dalam penelitian ini adalah sering terjadi ketidaksesuaian antara kualitas audit dengan standar yang berlaku dan bahkan terkadang ditemukan kesalahan saat menyiapkan laporan keuangan, yang akan berdampak negatif pada bisnis yang diwajibkan untuk menyerahkan laporan dan pihak lain yang membutuhkan data keuangan. Penelitian ini bertujuan untuk mengetahui adanya pengaruh kompetensi, independensi, dan *due professional care* terhadap kualitas audit dengan etika auditor sebagai variabel moderasi.

Penelitian ini menggunakan metode kuantitatif dengan menggunakan data primer yang diperoleh dari kuesioner. Populasi penelitian ini ialah seluruh auditor yang bekerja pada Kantor Akuntan Publik di Kota Medan. Penentuan sampel penelitian ini menggunakan metode purposive sampling dan diperoleh sampel sejumlah 71 auditor. Data yang diperoleh dianalisis menggunakan analisis regresi moderasi (*Moderated Regression Analysis (MRA)*) dengan uji nilai selisish mutlak untuk menguji pengaruh dari variabel moderasi melalui SPSS versi 27.

Hasil pengujian hipotesis yang diperoleh dalam penelitian ini menunjukkan bahwa kompetensi auditor terhadap kualitas audit memperoleh nilai signifikansi sebesar $0,001 < 0,05$, independensi auditor terhadap kualitas audit memperoleh nilai signifikansi sebesar $0,139 > 0,05$, *due professional care* terhadap kualitas audit memperoleh nilai signifikansi sebesar $0,002 < 0,05$, kompetensi auditor terhadap kualitas audit dimoderasi etika auditor memperoleh nilai signifikansi sebesar $0,003 < 0,05$, independensi auditor terhadap kualitas audit dimoderasi etika auditor memperoleh nilai sebesar $0,888 > 0,05$, dan *due professional care* terhadap kualitas audit dimoderasi etika auditor memperoleh nilai sebesar $0,870 > 0,05$.

Kesimpulan penelitian ini adalah kompetensi auditor dan *due professional care* berpengaruh positif dan signifikan terhadap kualitas audit, sedangkan independensi auditor tidak berpengaruh terhadap kualitas audit. Bersumber pengujian moderating disimpulkan bahwa etika auditor memoderasi kompetensi auditor terhadap kualitas audit, sedangkan etika auditor tidak memoderasi antara independensi auditor dan *due professional care* terhadap kualitas audit.

Kata Kunci: Kompetensi Auditor, Independensi Auditor, Due Professional Care, Etika Auditor, dan Kualitas Audit.