ABSTRACT

Farida Hanum, NIM. 7222520006, *The Influence of Auditor Competency on Audit Quality with Audit Agility as a Moderation Variable* (*An Empirical Study at Public Accounting Firms in Medan City*). *Accounting Study Program, Faculty of Economics and Business, Universitas Negeri Medan.*

This study aims to analyze the influence of auditor competency on audit quality and to examine role of audit agility in moderating the relationship between auditor competency and audit quality at Public Accounting Firms (PAFs) in Medan City. Auditor competency is measured through indicators of knowledge and experience, while audit agility is assessed through collaborative, responsive, and adaptive dimensions.

The study involved 7 Public Accounting Firms in Medan that agreed to participate, with a total of 47 auditors as respondents. This research employs a quantitative approach and data analysis through Partial Least Squares Structural Equation Modeling (PLS-SEM).

The results show that auditor competency has a significant positive effect on audit quality. Audit agility is also proven to strengthen the relationship between auditor competence and audit quality. This implies that higher auditor competence leads to better audit quality, and this effects becomes more optimal when supported by high audit agility. This study reinforces the relevance of the Theory of Planned Behavior (TPB) in explaining that auditor competence, as the main form of perceived behavioral control, along with audit agility as a supporting condition, jointly contribute to improving audit quality.

Keywords: Auditor Competency, Audit Quality, Audit Agility

ABSTRAK

Farida Hanum, NIM. 7222520006, Pengaruh Kompetensi Auditor terhadap Kualitas Audit dengan *Agility* Audit Sebagai Variabel Moderasi (Studi Empiris Pada Kantor Akuntan Publik di Kota Medan). Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Negeri Medan.

Penelitian ini bertujuan untuk menganalisis pengaruh kompetensi auditor terhadap kualitas audit dan untuk menguji peran *agility* dalam memoderasi hubungan antara kompetensi auditor dan kualitas audit pada kantor Akuntan Publik (KAP) di Kota Medan. Kompetensi auditor diukur melalui indikator pengetahuan dan pengalaman, sedangkan *agility* audit dinilai melalui dimensi kolaboratif, responsif, dan adaptif.

Populasi dalam penelitian ini terdiri dari 7 Kantor Akuntan Publik di Kota Medan yang bersedia diteliti, dengan total 47 auditor sebagai responden. Penelitian ini menggunakan pendekatan kuantitatif dengan metode dan teknik analisis *Partial Least Squares Equation Modeling* (PLS-SEM).

Hasil penelitian menunjukkan bahwa Kompetensi Auditor berpengaruh positif signifikan terhadap kualitas audit. *Agility* audit juga terbukti mampu memperkuat hubungan antara kompetensi auditor dan kualitas audit. Hal ini menunjukkan bahwa semakin tinggi tinggi kompetensi auditor, maka kualitas audit yang dihasilkan akan semakin baik, dan pengaruh tersebut akan semakin optimal ketika didukung oleh *agility* audit yang tinggi. Penelitian ini memperkuat relevansi *Theory of Planned Behavior* (TPB) dalam menjelaskan bahwa kompetensi auditor sebagai *perceived behavioral control* utama, serta *agility* audit sebagai kondisi pendukung, secara bersama mendorong peningkatan kualitas audit.

Kata Kunci: Kompetensi Auditor, Kualitas Audit, *Agility* Audit