

## **ABSTRACT**

*This research was done in order to analyze the effect of competence, independence, objectivity, accountability, and integrity toward the quality of audit with auditor's ethic as moderation variable. The quality of audit is the result of auditor's work in doing the related duty. The auditor is demanded to produce the high quality audit, so the auditor has responsibility in related partial to the finance report.*

*Population in this research is the entire auditors who work in Public Accountant Office in Semarang. The method of sample collection is using purposive sampling, and the amount of sample 52 respondents. The method of primary data collection is questionnaire method. Technique of data analysis in this research is Bifilar Regression and Moderated Regression Analysis (MRA).*

*The result of hypothesis in this research shows that competence, independence, objectivity, accountability, and integrity have positive and significant effect toward the quality of audit. While the interaction of competence and auditor's ethic, interaction of independence and auditor's ethic, along with objectivity and auditor's ethic have positive and significant effect toward the quality of audit. The value of determination coefficient shows that simultaneously competence, independence, objectivity, accountability, and integrity contribute dependent variable 77,1% while the rest 22,9% are affected by the other factor out of model.*

*Keywords: competence, independence, objectivity, accountability, integrity, ethic, quality of audit*