

ABSTRACT

The objectives of this research to empirically analyze the influence of competency and independency on audit quality, and to the influence of competency and independency to audit quality is moderated by auditor ethics, especially in the internal auditor (APIP) working in BPKP DKI Jakarta.

The population in this research are all auditors who worked on the BPKP in DKI Jakarta. Sampling was conducted using a purposive sampling method and number of samples of 82 respondents. Primary data collection method used is questionnaire method. The data are analyzed by using technical analyze Moderate Regression Analyze (MRA).

The result showed that the competence have a positive impact on audit quality. This means that the competency of the effect on quality of audit to internal auditors. Value of the coefficient of determination indicates that together the competency, independency, and Auditors Ethics contribute to dependent variable (quality audit) of 71,5% while the remaining 28,5% are influenced by other outside factor model.

Keyword: Competency, Independency, Auditors Ethics, Quality of Audit.