ABSTRAK

Yansen Kristian Situmeang, 2025 : Pengaruh Independensi Auditor, Kompetensi Auditor Dan Teknologi Informasi Terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderating Pada BPKP Perwakilan Kepulauan Riau.
Tim promotor: Jack Febriand Adel, SE., M.Si., Ak., CA dan Nurul Yusyawiru, S.E., M.Ak.

Penelitian ini bertujuan untuk menjelaskan pengaruh independensi auditor, kompetensi auditor dan teknologi informasi terhadap kualitas audit dengan etika auditor sebagai variabel moderating pada BPKP Perwakilan Kepulauan Riau. Pengambilan sampel dengan teknik *sampling* jenuh maka jumlah sampel sebanyak 59 auditor. Jenis penelitian ini adalah penelitian kuantitatif. Pada kuesioner dilakukan test validitas dan realibilitas. Data dianalisis menggunakan analisis regresi linier berganda dan *moderated regression analysis*, termasuk uji t, uji f dan koefisien determinasi. Hasil penelitian menunjukkan bahwa secara parsial variabel Independensi Auditor (X1), Kompetensi Auditor (X2), Dan Teknologi Informasi (X3) berpengaruh signifikan terhadap Kualitas Audit (Y). Hasil Uji F mengidentifikasi bahwa variabel Independensi Auditor, Kompetensi Auditor Dan Teknologi Informasi secara simultan berpengaruh signifikan terhadap variabel Kualitas Audit (Y). Hasil penelitian menunjukkan bahwa Etika Auditor (Z) berhasil memoderating pengaruh Independensi Auditor (X1), Kompetensi Auditor (X2) Dan Teknologi Informasi (X3) Terhadap Kualitas Audit (Y) Pada BPKP Perwakilan Kepulauan Riau.

Kata Kunci: Independensi Auditor, Kompetensi Auditor, Teknologi Informasi, Etika Auditor, Kualitas Audit

ABSTRACT

Yansen Kristian Situmeang, 2025 : *The Influence of Auditor Independence, Auditor Competence and Information Technology on Audit Quality with Auditor Ethics as a Moderating Variable at BPKP Representative Office of Riau Islands.*
Promoter team: Jack Febriand Adel, SE., M.Si., Ak., CA and Nurul Yusyawiru, S.E., M.Ak.

This study aims to explain the effect of auditor independence, auditor competence and information technology on audit quality with auditor ethics as a moderating variable at the BPKP Representative Office of the Riau Islands. Sampling using saturated sampling techniques, the number of samples is 59 auditors. This type of research is quantitative research. Validity and reliability tests were carried out on the questionnaire. Data were analyzed using multiple linear regression analysis and moderated regression analysis, including t-test, f-test and coefficient of determination. The results of the study indicate that partially the variables of Auditor Independence (X1), Auditor Competence (X2), and Information Technology (X3) have a significant effect on Audit Quality (Y). The results of the F Test identified that the variables of Auditor Independence, Auditor Competence and Information Technology simultaneously have a significant effect on the variable of Audit Quality (Y). The results of the study indicate that Auditor Ethics (Z) successfully moderated the effect of Auditor Independence (X1), Auditor Competence (X2) and Information Technology (X3) on Audit Quality (Y) at the BPKP Representative Office of the Riau Islands.

Keywords: *Auditor Independence, Auditor Competence, Information Technology, Auditor Ethics, Audit Quality*