

ABSTRAK

This research aims to determine the effect of competence, objectivity, due professional care partially on audit quality with integrity as a moderating variable. The population in this study were all internal auditors in the Inspectorate of Bogor Regency with 43 auditors being sampled. Determination of the sample of this study using one of the techniques of the non-probability sampling method, namely the technique of sampling saturation/census. The data used in this study were obtained by distributing questionnaires to the samples that were used as respondents. Data analysis used SmartPLS version 3.0 software. The results of the study prove that competence, objectivity and due professional care partially have a significant effect on audit quality. Meanwhile integrity as a moderating variable partially moderates the effect of competence on audit quality. Meanwhile, integrity as a moderating variable partially does not moderate the effect of objectivity and due professional care on audit quality.

Keywords: Competence, Objectivity, Due Professional Care, Audit Quality, Integrity

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi, objektivitas, *due professional care* secara parsial terhadap kualitas audit dengan integritas sebagai variabel moderating. Populasi dalam penelitian ini adalah seluruh auditor internal di lingkungan Inspektorat Kabupaten Bogor dengan jumlah auditor yang dijadikan sampel adalah 43 orang. Penentuan sampel penelitian ini menggunakan salah satu teknik dari metode *non probability sampling* yaitu teknik pengambilan sampling jenuh/sensus. Data yang digunakan dalam penelitian ini diperoleh dengan menyebarkan kuesioner kepada sampel yang dijadikan responden. Analisis data menggunakan bantuan *software* SmartPLS versi 3.0. Hasil penelitian membuktikan bahwa kompetensi, objektivitas dan *due professional care* secara parsial berpengaruh signifikan terhadap kualitas audit. Integritas sebagai variabel *moderating* secara parsial memoderasi pengaruh kompetensi terhadap kualitas audit. Sedangkan integritas sebagai variabel *moderating* secara parsial tidak memoderasi pengaruh objektivitas dan *due professional care* terhadap kualitas audit.

Kata Kunci: Kompetensi, Objektivitas, *Due Professional Care*, Kualitas Audit, Integritas