ABSTRACT

This aims to analyze influence independence, due professional care, competence and integrity to internal audit quality with auditor ethics as moderating variable. The research population is internal auditors at BUMN and BUMD companies in Jambi Province with a sample of 71 auditors from 6 BUMN companies and 12 BUMD companies. The research method is a quantitative method using data analysis approach Partial Least Squares (PLS). Research result This show that auditor independence matters significant to the quality of internal audits in BUMN and BUMD companies in Jambi Province. Due professional care matters significant to the quality of internal audits in BUMN and BUMD companies in Jambi Province. Auditor competency matters significant to the quality of internal audits in BUMN and BUMD companies in Jambi Province. The auditor's integrity matters significant to the quality of internal audits in BUMN and BUMD companies in Jambi Province. Research result this also shows that capable auditor ethics moderate influence independence to the quality of internal audits in BUMN and BUMD companies in Jambi Province. Auditor ethics are capable moderate the influence of due professional care on the quality of internal audits in BUMN and BUMD companies in Jambi Province. Whereas auditor ethics yet capable moderate influence competence to the quality of internal audits in BUMN and BUMD companies in Jambi Province. Auditor ethics yet capable moderate influence integrity to the quality of internal audits in BUMN and BUMD companies in Jambi Province.

Keywords: *Independence , Due Professional Care, Competence , Integrity , Auditor Ethics, Audit Quality .*

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh independensi, due professional care, kompetensi dan integritas terhadap kualitas audit internal dengan etika auditor sebagai variabel moderating. Populasi penelitian adalah auditor internal pada perusahaan BUMN dan BUMD di Provinsi Jambi dengan sampel berjumlah 71 orang auditor yang berasal dari 6 perusahaan BUMN dan 12 perusahaan BUMD. Metode penelitian adalah metode kuantitatif dengan analisis data menggunakan pendekatan Partial Least Square (PLS). Hasil penelitian ini menunjukkan bahwa independensi auditor berpengaruh signifikan terhadap kualitas audit internal pada perusahaan BUMN dan BUMD yang ada di Provinsi Jambi. Due professional care berpengaruh signifikan terhadap kualitas audit internal pada perusahaan BUMN dan BUMD yang ada di Provinsi Jambi. Kompetensi auditor berpengaruh signifikan terhadap kualitas audit internal pada perusahaan BUMN dan BUMD yang ada di Provinsi Jambi. Integritas auditor berpengaruh signifikan terhadap kualitas audit internal pada perusahaan BUMN dan BUMD yang ada di Provinsi Jambi. Hasil penelitian ini juga menunjukkan bahwa etika auditor mampu memoderasi pengaruh independensi terhadap kualitas audit internal pada perusahaan BUMN dan BUMD yang ada di Provinsi Jambi. Etika auditor mampu memoderasi pengaruh due professional care terhadap kualitas audit internal pada perusahaan BUMN dan BUMD yang ada di Provinsi Jambi. Sedangkan etika auditor belum mampu memoderasi pengaruh kompetensi terhadap kualitas audit internal pada perusahaan BUMN dan BUMD yang ada di Provinsi Jambi. Etika auditor belum mampu memoderasi pengaruh integritas terhadap kualitas audit internal pada perusahaan BUMN dan BUMD yang ada di Provinsi Jambi.

Kata kunci : Independensi, Due Professional Care, Kompetensi, Integritas, Etika Auditor, Kualitas Audit.