

ABSTRAK

**PENGARUH INDEPENDENSI, KOMPETENSI, DAN PENGALAMAN
AUDITOR TERHADAP KUALITAS AUDIT DENGAN INTEGRITAS
SEBAGAI VARIABEL MODERASI**

(Studi Empiris pada Kantor Akuntan Publik Daerah Istimewa
Yogyakarta)

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Persaingan usaha yang ketat menuntut penyajian laporan keuangan yang andal dan berkualitas. Peran auditor eksternal sebagai pihak ketiga sangat krusial dalam memberikan penilaian kewajaran guna menghindari skandal manipulasi atau kegagalan audit. Penelitian ini bertujuan untuk menguji secara empiris pengaruh independensi, kompetensi, dan pengalaman kerja auditor terhadap kualitas audit, serta menganalisis apakah integritas mampu memoderasi hubungan-hubungan tersebut.

Populasi dalam penelitian ini mencakup seluruh auditor yang bekerja pada 17 Kantor Akuntan Publik (KAP) di wilayah Daerah Istimewa Yogyakarta yang terdaftar aktif dalam direktori Institut Akuntan Publik Indonesia (IAPI) 2025. Data primer dikumpulkan melalui penyebaran kuesioner dengan teknik *purposive sampling*, kemudian dianalisis menggunakan metode *Structural Equation Modeling* berbasis *Partial Least Squares* (SEM-PLS) melalui perangkat lunak SmartPLS 4.

Hasil pengujian hipotesis menunjukkan nilai kontribusi simultan (*R-square*) sebesar 67,3% dan membuktikan bahwa independensi, kompetensi, dan pengalaman kerja auditor berpengaruh positif terhadap peningkatan kualitas audit. Namun, pengujian variabel moderasi mengungkapkan bahwa integritas justru memperlemah pengaruh positif independensi, kompetensi, dan pengalaman terhadap kualitas audit.

Kata Kunci: Independensi, Kompetensi, Pengalaman, Integritas, Kualitas Audit

ABSTRACT

***THE INFLUENCE OF INDEPENDENCE, COMPETENCE, AND EXPERIENCE ON
AUDIT QUALITY WITH INTEGRITY AS A MODERATING VARIABLE***

(Empirical Study on Public Accounting Firm in the Special Region of Yogyakarta)

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Strict business competition demands the presentation of reliable, high-quality financial statements. The role of external auditors as third parties is crucial in providing fairness assessments to avoid manipulation scandals or audit failures. This study aims to empirically examine the influence of auditor independence, competence, and work experience on audit quality, and to analyze whether integrity can moderate these relationships.

The population in this study includes all auditors working at 17 Public Accounting Firms (KAP) in the Special Region of Yogyakarta that are registered as active in the directory of the Indonesian Institute of Certified Public Accountants (IAPI) 2025. Primary data was collected through the distribution of questionnaires using a purposive sampling technique, then analyzed using the Structural Equation Modeling based on Partial Least Squares (SEM-PLS) method through the SmartPLS 4 software.

The hypothesis testing results show a simultaneous contribution value (R-square) of 67.3% and prove that auditor independence, competence, and work experience have a positive influence on increasing audit quality. However, the moderation variable testing reveals that integrity actually weakens the positive influence of independence, competence, and experience on audit quality.

Keywords: *Independence, Competence, Experience, Integrity, Audit Quality*