



The Effect of Competence, Experience, Independence, Due Professional Care, And Auditor Integrity On Audit Quality With Auditor Ethics As Moderating Variable

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Abstract

This research aims to analyze and get empirical evidence about the effect of competence, experience, independence, due professional care, and integrity on audit quality with auditor ethics as a moderating variable. The data used in this study are primary data obtained through questionnaires obtained from external auditors in South Sumatra, Indonesia. The sample used was 97 auditors. The analytical tool used in this study is multiple linear regression analysis with moderating variables which are estimated using Ordinary Least Square (OLS). The results of the study show that the variables of competence, due professional care, and integrity significantly affect audit quality, the form of positive influence. Experience and independence variables do not significantly affect audit quality. Auditor ethics variables do not significantly moderate competence, experience, independence, due professional care, integrity to audit quality.