

THE EFFECT OF COMPETENCY, INDEPENDENCE AND ETHICS ON AUDIT QUALITY

(Case Study at BPKP of Papua Province Representative Office)

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ABSTRACT

To produce a good quality audit, the auditor should perform the work in accordance with the auditing standards defined. In addition, an attitude of independence and ethics is also needed to improve audit quality.

The aims of this research are to describe the influence of competency, independency and ethics on audit quality of the auditor who works in BPKP of Papua Province Representative Office.

In this study, the research method used is quantitative methods used primary data in the form of questionnaire has been given to the auditor as the respondents and measured by Likert scale. The population in this study is the auditors in the BPKP of Papua Province Representative Office. The sampling technique used is non probability sampling with saturated sampling, so the number of samples of BPKP Papua Province Representative auditors was 51 respondents. Test requirements analysis included tests for normality, multicollinearity test, heteroscedasticity test, and autocorrelation test. Technic analysis of the data used to test the hypothesis is multiple regression analysis.

The results showed that simultaneous competency, independency and ethics auditor have a significant influence to the quality of audit in the BPKP of Papua Province Representative Office. Partially, that significantly influence positive the quality of audit is the independency and ethics, and for partially that no significantly but influence positive the quality of audit is the auditor competency.

Based on the research results, this research can be used as input for the Government, especially for auditors at the BPKP Representative Office of Papua Province. Auditor ethics is the most dominant influencing to audit quality improvement.

Keywords: Competency, Independency, Ethics, and Audit Quality