

**PENGARUH INDEPENDENSI, KOMPETENSI, TINGKAT PENDIDIKAN  
DAN PENGALAMAN KERJA TERHADAP KUALITAS HASIL AUDIT  
DENGAN ETIKA AUDITOR SEBAGAI VARIABEL MODERASI  
(STUDI EMPIRIS AUDITOR BPKP DI SUMBAR DAN RIAU)**

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**Abstract**

This study aims to prove empirically that: (1) Independence has a significant and positive effect on the quality of audit results. (2) Competence has a significant and positive effect on the quality of audit results. (3) Education Level has a significant and positive effect on the quality of audit results. (4) Work Experience has a significant and positive effect on the quality of audit results. (5) The interaction of auditor independence and ethics has a significant and positive effect on the quality of audit results. (6) The interaction of auditor competence and ethics has a significant and positive effect on the quality of audit results. (7) The interaction between the level of education and ethics of the auditor has a significant and positive effect on the quality of audit results. (8) The interaction of work experience and ethics of the auditor has a significant and positive effect on the quality of audit results.

Data collection was conducted by survey method with a questionnaire to all BPKP auditors at the West Sumatra and Riau Representatives to be the population in this study. Primary data obtained by distributing questionnaires are processed first using tabulations based on the results of answers to the questionnaire, and the sampling technique used is the proportional random sampling method. Testing the hypothesis in this study using multiple linear regression tests.

Based on the results of the research on the regression model it is known that; (1) independence has a significant and negative effect on the quality of audit results. (2) competence has a significant and positive effect on the quality of audit results. (3) the level of education does not have a significant and positive effect on the quality of audit results. (4) work experience does not have a significant and positive effect on the quality of audit results. (5) the interaction of independence and ethics of the auditor has a significant and positive effect on the quality of audit results. (6) the interaction of auditor competence and ethics has a significant and negative effect on the quality of audit results. (7) the interaction of the level of education and ethics of the auditor does not have a significant and negative effect on the quality of audit results. (8) the interaction of work experience and auditor ethics does not have a significant and negative effect on the quality of audit results

Keywords: independence, competence, level of education, work experience, work ethics, quality of audit results.

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ABSTRAK

Penelitian ini bertujuan membuktikan secara empiris bahwa: (1) Independensi berpengaruh signifikan dan positif terhadap kualitas hasil audit. (2) Kompetensi berpengaruh signifikan dan positif terhadap kualitas hasil audit. (3) Tingkat Pendidikan berpengaruh signifikan dan positif terhadap kualitas hasil audit. (4) Pengalaman Kerja berpengaruh signifikan dan positif terhadap kualitas hasil audit. (5) Interaksi independensi dan etika auditor berpengaruh signifikan dan positif terhadap kualitas hasil audit. (6) Interaksi kompetensi dan etika auditor berpengaruh signifikan dan positif terhadap kualitas hasil audit. (7) Interaksi tingkat pendidikan dan etika auditor berpengaruh signifikan dan positif terhadap kualitas hasil audit. (8) Interaksi pengalaman kerja dan etika auditor berpengaruh signifikan dan positif terhadap kualitas hasil audit.

Pengumpulan data dilakukan dengan metode survey dengan kuesioner kepada seluruh auditor BPKP di Perwakilan Sumbar dan Riau menjadi populasi dalam penelitian ini. Data primer yang diperoleh dengan menyebarkan kuesioner diolah terlebih dahulu menggunakan tabulasi berdasarkan hasil jawaban terhadap kuesioner, dan teknik pengambilan sampel yang digunakan adalah metode *proportional random sampling*. Pengujian hipotesis dalam penelitian ini menggunakan uji regresi linier berganda.

Berdasarkan hasil penelitian pada model regresi diketahui bahwa; (1) independensi berpengaruh signifikan dan negatif terhadap kualitas hasil audit. (2) kompetensi berpengaruh signifikan dan positif terhadap kualitas hasil audit. (3) tingkat pendidikan tidak berpengaruh signifikan dan positif terhadap kualitas hasil audit. (4) pengalaman kerja tidak berpengaruh signifikan dan positif terhadap kualitas hasil audit. (5) interaksi independensi dan etika auditor berpengaruh signifikan dan positif terhadap kualitas hasil audit. (6) interaksi kompetensi dan etika auditor berpengaruh signifikan dan negatif terhadap kualitas hasil audit. (7) interaksi tingkat pendidikan dan etika auditor tidak berpengaruh signifikan dan negatif terhadap kualitas hasil audit. (8) interaksi pengalaman kerja dan etika auditor tidak berpengaruh signifikan dan negatif terhadap kualitas hasil audit

*Kata kunci : independensi, kompetensi, tingkat pendidikan, pengalaman kerja, etika kerja, kualitas hasil audit.*