

ABSTRAK

**Fakultas Ekonomi dan Bisnis
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PENGARUH ETIKA PROFESI, AKUNTABILITAS DAN KOMPETENSI TERHADAP KINERJA AUDITOR DENGAN KUALITAS AUDIT SEBAGAI VARIABEL MODERASI SERTA TINJAUANNYA DARI SUDUT PANDANG ISLAM (STUDI KASUS KAP DI JAKARTA TIMUR)

Uraian Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh etika profesi, akuntabilitas dan kompetensi terhadap kinerja auditor dengan kualitas audit sebagai variabel moderasi. Penelitian ini dilakukan pada Kantor Akuntan Publik (KAP) di wilayah Jakarta Timur. Metode pengumpulan data dilakukan melalui kuesioner. Penelitian ini merupakan data primer yaitu data yang didapat langsung melalui kuesioner. Metode analisis yang digunakan adalah regresi linear berganda dengan aplikasi SPSS versi 28.0. Hasil penelitian menunjukkan bahwa secara parsial Etika Profesi berpengaruh signifikan terhadap Kinerja Auditor, sedangkan Akuntabilitas dan Kompetensi tidak berpengaruh signifikan terhadap Kinerja Auditor. Secara simultan Etika Profesi, Akuntabilitas dan Kompetensi bersama-sama berpengaruh signifikan terhadap Kinerja Auditor, sedangkan kualitas audit terbukti tidak mampu memoderasi hubungan etika profesi terhadap kinerja auditor, kualitas audit mampu memoderasi hubungan Akuntabilitas dan Kompetensi terhadap Kinerja Auditor. Serta secara keseluruhan dalam prespektif Islam, Etika Profesi, Akuntabilitas dan Kompetensi terhadap Kinerja Auditor dengan Kualitas Audit sebagai Variabel Moderasi dan sudah memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung dalam Al-Qur'an dan Hadits.

Kata Kunci: Etika Profesi, Akuntabilitas dan Kompetensi, Kinerja auditor, Kualitas Audit

ABSTRACT

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THE EFFECT OF PROFESSIONAL ETHICS, ACCOUNTABILITY AND COMPETENCE ON THE PERFORMANCE OF AUDITORS WITH AUDIT QUALITY AS MODERATING VARIABLES AND THEIR REVIEW FORM ISLAMIC VIEW (CASE STUDY OF KAP IN JAKARTA TIMUR)

Abstract Description

This study aims to determine the effect of professional ethics, accountability and competence on auditor performance with audit quality as a moderating variable. This research was conducted at a Public Accounting Firm in the East Jakarta area. The method of data collection was done through a questionnaire. This research is primary data, namely data obtained directly through questionnaires. The analytical method used is multiple linear regression with SPSS version 28.0 application. The results showed that partially professional ethics had a significant effect on auditor performance, while accountability and competence had no significant effect on auditor performance. Simultaneously Professional Ethics, Accountability and Competence together have a significant effect on Auditor Performance, while audit quality is proven unable to moderate the relationship of professional ethics to auditor performance, audit quality is able to moderate the relationship between Accountability and Competence on Auditor Performance and overall in the perspective of Islam, Professional Ethics, Accountability and Competence on Auditor Performance with Audit Quality as a Moderating Variabel and has complied with Islamic law as a whole in every variable that supports the Qur'an and Hadits.

Keywords: *Professional Ethics, Accountability and Competence, Auditor Performance, Audit Quality*