

ABSTRACT

Professional auditors have become the public spotlight in recent years. Starting from the case of Enron, Tyco, Global Crossing, and Worldcom in the U.S. until the case of Telkom in Indonesia made the questionable credibility of the auditor. Competence, independence and experience will relate to ethics. Therefore, this study adopted a contingency framework to evaluate the effect of competence, independence and experience on audit quality and also wanted to know the impact of moderating variables of ethics for auditors' competence, independence, experience and quality audits, given the recent years the auditor profession often associated with various scandals involving large corporations. The purpose of this study is to provide empirical evidence about the influence of competence, independence, and experience on audit quality to auditor ethics as a moderating variable. Based on the above description the title of this research is the influence of **competence, independence, and experience on audit quality to auditor ethics as a moderating variable.**

Sampling method in this study is simple random sampling which is done by taking the population directly from the random population and the population is all auditors in the area of Semarang. This study uses primary data with questionnaire data collection method. The analytical tool used is multiple linear regression and regression moderation. In this study using a type of qualitative and quantitative research.

Results showed that competence, independence and experience to quality audit by the auditor ethics as a moderating variable known to have positive and significant relationship. Based on the coefficient of regression equation is known that the coefficient of determination in model 1 obtained by 0444, this means that 44.4% of audit quality is affected by the competence, independence and experience, while 55.6% influenced by other variables. In model 2 the coefficient of determination obtained by 0676, this means that 67.6% of audit quality is affected by the competence, independence and experience, while 32.4% are influenced by other variables.

Key words: competence, independence, audit experience, audit quality, auditor ethics.