

Tri Rusdiani Dewi. NIM 150221100009. Pengaruh Kompetensi, Objektivitas, Pengalaman Auditor Dan *Gender* Terhadap Kualitas Audit (Studi Empiris Pada Auditor Inspektorat Kabupaten Se-Madura). Dibawah Bimbingan Dr. Prasetyono, S.E., M.Si.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kompetensi auditor, objektivitas, pengalaman auditor dan gender terhadap kualitas audit. Penelitian ini adalah penelitian kuantitatif. Populasi dalam penelitian ini yaitu seluruh auditor di Inspektorat Kabupaten Se-Madura. Penentuan sampel dalam penelitian ini menggunakan *purposive sampling*. Kemudian, ditentukan kriteria bahwa auditor tersebut masih aktif bekerja, lamanya auditor bekerja minimal 2 tahun, banyaknya penugasan yang ditangani minimal 10 kali. Analisis data dalam penelitian ini menggunakan analisis *outer model* dan *inner model* dengan bantuan program *Partial Least Square Structural Equation Modeling* (PLS-SEM) versi 3.0. Berdasarkan hasil perhitungan, dapat disimpulkan bahwa: 1) Kompetensi auditor berpengaruh signifikan positif terhadap kualitas audit, 2) Objektivitas tidak berpengaruh terhadap kualitas audit, 3) Pengalaman auditor tidak berpengaruh terhadap kualitas audit, 4) *Gender* tidak berpengaruh terhadap kualitas audit.

Kata kunci: Kompetensi Auditor, Objektivitas, Pengalaman Auditor, *Gender*, Kualitas Audit

Tri Rusdiani Dewi. NIM 150221100009. The Impact Of Competency, Objectivity, Auditor experience, And Gender On The Tendency Of Audit quality (Empirical study of district inspectorate auditors in Madura). Under The Guidance Of Dr. Prasetyono, S.E., M.Si.

ABSTRACT

The purpose of this research are to analyze the impact of auditor competency, objectivity, auditor experience and gender on the audit quality. This research is quantitative research. The population in this research is the entire inspectors auditor in Madura. Determination of sample using purposive sampling. Then, the criteria are determined that the auditors is actively working, the length of time the auditor works for a minimum of 2 years, assignment handled at least 10 times. Data analysis in this research uses the analysis of the outer model and inner model with help of the program Partial Least Square Structural Equation Modeling (PLS-SEM) version 3.0. Based on the calculations results, it can be concluded that: 1) Auditor competency significant positive effect on the audit quality, 2) Objectivity no effect on the audit quality, 3) Auditor experience no effect on the audit quality, 4) Gender no effect on the audit quality.

Keyword: Auditor competency, objectivity, auditor experience, gender, audit quality