

ABSTRACT

EFFECT OF INDEPENDENCE, COMPETENCE, PROFESSIONALISM AND QUALITY OF AUDIT WORK EXPERIENCE MODERATED EMOTIONAL INTELLIGENCE

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Auditors in its task of auditing the client company has a strategic position as a third party in the presence of different interests between management and users of financial statements and should maintain the quality of the audit. In answering the challenges of greater work, then what is needed is not only more intellectual ability, but also required emotional ability.

Source data used are primary data. The population in this study were all auditors in public accounting firm. Nonprobability sampling using sampling. The sampling technique using the snowballing sampling. Simultaneously significance value of 0.000. The significance value less than 0.05. The independence of the significant value of 0.080 is greater than 0.05. Competence significance value of 0.000 less than 0.05. Professionalism significance value of 0.009 is less than 0.05. The significant value of 0.409 work experience is far greater than 0.05. Emotional intelligence variable strengthen all independent variables.

This means that the independence, competence, professionalism and work experience have a significant effect on audit quality. The independence has no significant effect on audit quality. Competence significant effect on audit quality. Professionalism significant effect on audit quality. Work experience no significant effect on audit quality. H6 is accepted, that emotional intelligence variables moderating influence of the independence, competence, professionalism and work experience on audit quality. An important point of this study is emotional intelligence as moderating variables may increase the effect of independent variables of doubling the dependent variable

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