

Abstrak

Di era persaingan yang sangat ketat seperti sekarang, perusahaan dan profesi auditor sama-sama dihadapkan pada tantangan yang berat. Perusahaan dan auditor sama-sama harus mempertahankan eksistensinya di dalam menghadapi persaingan dengan perusahaan kompetitor atau rekan seprofesinya. Pada era globalisasi ini banyak sekali terjadi kasus-kasus hukum yang melibatkan manipulasi akuntansi. Profesi auditor telah menjadi sorotan masyarakat dalam beberapa tahun terakhir.

Penelitian-ini dilakukan untuk menganalisis pengaruh pengalaman auditor, *due professional care* dan motivasi auditor terhadap kualitas audit. Penelitian ini dilakukan dengan menggunakan metode deskriptif dan verivatif dengan pendekatan survey. Responden yang di jadikan sampel sebanyak 61 responden. Data yang telah terkumpul dianalisis dengan menggunakan uji statistik regresi linier berganda, korelasi berganda dan koefisiensi determinasi, sedangkan untuk menentukan ditema tidaknya hipotesis digunakan model statistik uji F dan uji T.

Berdasarkan hasil pengolahan regresi linier berganda diketahui bahwa pengalaman audit (X_1), *due professional care* (X_2), dan motivasi auditor (X_3) bertanda positif sebesar 7,623. Nilai yang diperoleh menunjukkan setiap peningkatan skor penilaian pengalaman audit (X_1), *due professional care* (X_2), dan motivasi auditor (X_3) dalam satuan yang diprediksi akan meningkatkan skor kualitas audit sebesar 7,623. Artinya semakin baik pengalaman audit (X_1), *due professional care* (X_2), dan motivasi auditor (X_3) auditor akan semakin meningkatkan kualitas audit pada 9 Kantor Akuntan Publik.

Kata Kunci: Pengalaman Auditor, *Due Professional Care*, Motivasi Auditor, Kualitas Audit.

Abstract

In the era of fierce competition, as now, the company and the auditor profession are equally faced with a serious challenge. Companies and auditors alike must maintain its existence in the face of competition from a competitor company or fellow draftsman. In the era of globalization is a lot going on legal cases involving the manipulation of accounting. Audit profession has become the public spotlight in recent years.

The studies was conducted to analyze the effect of auditor experience, diligence and motivation professional care auditor to audit quality. This research was conducted by using descriptive and veriviatif with survey approach. Respondents were made in a sample of 61 respondents. The collected data were analyzed using multiple linear regression statistical test, correlation and coefficient of determination, meanwhile to determine whether or not the hypothesis used model of statistical test F and test T.

Based on the results of multiple linear regression processing is known that audit experience (X1), due professional care (X2), and motivation auditor (X3) is positive at 7.623. Values obtained show any increase in assessment scores audit experience (X1), due professional care (X2), and motivation auditor (X3) in units that are expected to improve audit quality score of 7.623. This means that the better the experience of audit (X1), due professional care (X2), and motivation auditor (X3) auditor will further improve the quality of audits at 9 Public Accounting Firm.

Keywords: Experience Auditor, Proffesional Due Care, Motivation Auditor, Quality Audit.