

**PENGARUH ETIKA AUDITOR, *FEE* AUDIT, KOMPETENSI
DAN MOTIVASI AUDITOR TERHDAP KUALITAS AUDIT
PADA KANTOR AKUNTAN PUBLIK WILAYAH
JAKARTA BARAT DAN JAKARTA SELATAN**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh etika auditor, *fee* audit, kompetensi dan motivasi auditor terhadap kualitas audit.

Populasi dalam penelitian ini adalah auditor yang bekerja di Kantor Aknntan Publik (KAP) yang terdaftar di Ikatan Akuntan Publik Indonesia (IAPI) Jakarta Barat dan Jakarta Selatan sebanyak 111 KAP. Sampel penelitian dipilih dengan teknik *simple random sampling* yaitu pemilihan sampel secara acak dan sampel penelitian ini berjumlah sebanyak 83 responden.

Hasil penelitian ini menunjukkan bahwa secara simultan variabel etika auditor, *fee* audit, kompetensi dan motivasi auditor berpengaruh signifikan terhadap kualitas audit. Secara parsial variabel etika auditor dan variabel kompetensi yang memiliki pengaruh terhadap kualitas audit, sedangkan variabel *fee* audit dan motivasi auditor tidak memiliki pengaruh signifikan terhadap kualitas audit.

Kata kunci : etika auditor, *fee* audit, kompetensi, motivasi, kualitas audit.

**EFFECT OF AUDITORS ETHICS, AUDIT FEE COMPETENCE
AND MOTIVATION AUDITORS ON AUDIT QUALITY
PUBLIC ACCOUNTANT OFFICE WEST JAKARTA AND SOUTH
JAKARTA
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ABSTRACT

The study aimed to determine the effect auditors ethics, audit fee, competence and motivation of auditors on audit quality.

The population in this study is auditors who work in Public Accounting Firm (KAP) listed in the Institute of Certified Public Accounting (IAPI) in west jakarta and south Jakarta as much as 111 KAP. Sample were selected by sample random sampling that is random selection and the study sample as many as 83 respondents.

The results of this research indicare that the simultan ethics of auditors, audit fee, competence and motivation of auditors significant effect.on audit quality. Partially ethics auditors variable and competence variables which have and influence audit quality, while the audit fee and motivation auditors does not have a significant effect on audit quality.

Keyword : auditor ethics, fee audit, competence, motivation auditors, audit quality.