

PENGARUH INDEPENDENSI PENAMPILAN, *DUE PROFESSIONAL CARE* DAN MOTIVASI AUDITOR TERHADAP KUALITAS AUDIT

(Studi Empiris Pada Kantor Akuntan Publik Di Wilayah Jakarta Barat)

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan memberikan bukti empiris mengenai pengaruh independensi penampilan, *due professional care* dan motivasi auditor terhadap kualitas audit.

Penelitian ini dilakukan menggunakan metode survey dengan kuesioner. Populasi dalam penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik (KAP) di Jakarta Barat. Penelitian ini menggunakan *Simple Random Sampling* dilakukan dengan penentuan jumlah sampel yang dilakukan secara acak berdasarkan frekuensi probabilitas semua anggota populasi. Analisis data dilakukan dengan menggunakan model regresi berganda.

Hasil penelitian menunjukkan bahwa independensi penampilan, *due professional care* dan motivasi mempengaruhi kualitas audit secara simultan. Selain itu, penelitian ini juga membuktikan bahwa independensi penampilan, *due professional care* dan motivasi secara parsial mempengaruhi kualitas audit.

MERCU BUANA

Kata kunci: independensi penampilan, *due professional care*, motivasi, kualitas audit.

EFFECT OF INDEPENDENCE APPEARANCE, DUE PROFESSIONAL CARE AND MOTIVATION AUDITOR FOR THE QUALITY OF AUDIT

(Empirical Study On Public Accounting Firm In West Jakarta)

BY :

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ABSTRACT

This study aimed to analyze and provide empirical evidence about the effect of independence appearance, due professional care and motivation auditor for the quality of audit.

This research was conducted using survey method with a questionnaire. The population in this study is the auditor who works in Public Accounting Firm (KAP) in West Jakarta. This study uses Simple Random Sampling is done by determining the number of samples is done randomly based on the frequency of the probability of all members of the population. The data were analyzed using multiple regression models.

The results showed that the appearance of independence, due professional care and motivation affect audit quality simultaneously. In addition, this study also proves that the appearance of independence, due professional care and motivation partially affect audit quality.

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Keywords: appearance of independence, due professional care, motivation, audit quality.