

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh motivasi, kewajiban sosial dan profesionalisme auditor terhadap kualitas audit. Populasi yang digunakan adalah auditor eksternal pada Kantor Akuntan Publik (KAP) yang berdomisili di kota Surabaya.

Jenis penelitian yang dipakai adalah penelitian kausal komparatif dengan pendekatan kuantitatif. Teknik pengumpulan data menggunakan metode survei. Data yang digunakan adalah data primer melalui penyebaran kuesioner kepada responden. Metode pengambilan sampel menggunakan metode purposive sampling.

Jumlah sampel yang digunakan sebanyak 58 responden. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan alat bantu aplikasi SPSS (Statistical Product and Services Solutions) versi 23.0. Berdasarkan hasil uji kelayakan model menunjukkan bahwa motivasi, kewajiban sosial dan profesionalisme auditor layak digunakan dalam penelitian terhadap kualitas audit. Berdasarkan hasil uji t menunjukkan bahwa motivasi, kewajiban sosial dan profesionalisme auditor berpengaruh positif dan signifikan terhadap kualitas audit. Hasil penelitian ini telah mendukung semua hipotesis yang telah dirumuskan dalam penelitian ini.

Kata kunci: motivasi, kewajiban sosial, profesionalisme auditor, kualitas audit.



ABSTRACT

This research aimed to examine the effect of motivation, social obligation and auditor's professionalism on the audit quality. While, the population was external audit of Public Accountant Office (KAP) Surabaya.

The research was causal-comparative with quantitative approach. Moreover, the instrument used survey. Furthermore, the data were primary with questionnaires distribution as its sampling technique.

Meanwhile, the data collection technique used purposive sampling. In line with, there were 58 respondents as sample. In addition, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Services Solutions) 23.0. Based on the research result, from proper model test, it concluded motivation, social obligation, and auditors' professionalism were feasible to be used in this research on the audit quality. Besides, from t test, it concluded motivation along with social obligation and auditors' professionalism had positive and significant effect on the audit quality. In brief, the result supported all the hypothesis which had formulated in this research.

Keywords: motivation, social obligation, auditors' professionalism, audit quality.

