

ABSTRAK

Profesi auditor memegang tanggung jawab yang besar dalam menyajikan hasil pemeriksaan laporan keuangan yang disajikan oleh manajer perusahaan. Kemampuan auditor akan menentukan baik tidaknya kualitas hasil pemeriksaan yang dilakukan. Penelitian ini menguji pengaruh kompetensi dan akuntabilitas terhadap kualitas audit dengan motivasi sebagai moderasinya.

Penelitian ini dilakukan di beberapa Kantor Akuntan Publik di Semarang. Sampel penelitian adalah audit di KAP. Instrumen kuesioner digunakan untuk mendapatkan data penelitian sebanyak 48 responden yang berhasil diperoleh guna membuktikan hipotesis penelitian. Analisis dengan regresi linier berganda dengan moderating (MRA) digunakan untuk pengujian hipotesis.

Hasil penelitian mendapatkan bahwa kompetensi auditor berpengaruh positif terhadap kualitas audit. Akuntabilitas auditor juga berpengaruh positif terhadap kualitas audit. Pada model moderating diperoleh motivasi auditor dapat memoderasi pengaruh kompetensi dan akuntabilitas terhadap kualitas audit.

Kata kunci : kompetensi, akuntabilitas, motivasi, kualitas audit

ABSTRACT

The auditor profession holds a great responsibility in presenting the results of auditing financial statements presented by company managers. The ability of auditors will determine whether or not the quality of the results of examinations conducted. This study examines the effect of competence and accountability on audit quality with motivation as its moderation.

This research was conducted at several public accounting firms in Semarang. The research sample is an audit at KAP. The questionnaire instrument was used to obtain research data of 48 respondents who were successfully obtained in order to prove the research hypothesis. Analysis with multiple linear regression moderating (MRA) is used for hypothesis testing.

The results found that auditor competence has a positive effect on audit quality. Auditor accountability also has a positive effect on audit quality. In the moderating model the auditor's motivation can moderate the effect of competence and accountability on audit quality.

Keywords: competence, accountability, motivation, audit quality