

PENGARUH INDEPENDENSI, PENGALAMAN, MOTIVASI DAN KOMPLEKSITAS AUDIT TERHADAP KUALITAS AUDIT

(Survei pada Kantor Akuntan Publik di Yogyakarta)

Abstrak

Penelitian ini bertujuan untuk menganalisis dan memberikan bukti empiris mengenai pengaruh 1) independensi terhadap kualitas audit, 2) pengalaman terhadap kualitas audit, 3) motivasi terhadap kualitas audit dan 4) kompleksitas audit terhadap kualitas audit. Penelitian ini dilakukan pada Kantor Akuntan Publik di Yogyakarta. Sampel akhir sebanyak 60 auditor dengan metode penarikan sampel yaitu *Convenience Sampling* dan teknik analisis data yang digunakan adalah analisis regresi linier berganda dan pengujian hipotesis uji t untuk melihat pengaruh secara parsial. Data dikumpulkan melalui kuisioner, yang disebarakan kepada sampel. Hasil penelitian menunjukkan 1) independensi berpengaruh terhadap kualitas audit, 2) pengalaman tidak berpengaruh terhadap kualitas audit, 3) motivasi berpengaruh terhadap kualitas audit dan 4) kompleksitas audit berpengaruh terhadap kualitas audit.

Kata Kunci: Independensi, Pengalaman, Motivasi, Kompleksitas Audit, Kualitas Audit.

***INFLUENCE OF INDEPENDENCE, EXPERIENCE,
MOTIVATION AND AUDIT COMPLEXITY TO THE AUDIT
QUALITY***

(Survey on Public Accounting Firm in Yogyakarta)

ABSTRACT

This research was aimed to analyze and provide empirical evidences about the impact of 1)the independence of the audit quality,2) the experience of the audit quality, 3) the motivation of the audit quality and 4) the audit complexity of the audit quality. This research performed on Public Accounting Firm in Yogyakarta. The final sample of 60 auditors with a sampling method is convenience sampling. Sampling and data analysis technique used are multiple linier regression analysis and hypothesis testing t test to see the effect partially. Data were collected through questionnaires, distributed to the sample. The result showed: 1) independence is significant on audit quality,2) experience is not significant on audit quality, 3) motivation is significant on audit quality and 4) audit complexity is significant on audit quality.

Keywords: *independence, experience, motivation, audit complexity, audit quality.*