ABSTRAK

Penelitian memiliki tujuan mengukur Pengaruh Etika Auditor, Pengalaman Auditor serta Motivasi pada Kualitas Audit di BPKP Sumatera Utara. Dalam penelitian ini, peneliti mengkaji persepsi kinerja audit BPKP Sumatera Utara menggunakan variabel bebas, yaitu Etika, Pengalaman serta Motivasi auditor. Metode penelitiannya yaitu metode kuantitatif melalui uji analisa statistik regresi linier berganda. Populasinya ialah semua auditor yang bertugas di kantor BPKP Provinsi Sumatera Utara. Metode sampling yang dipakai yaitu sampel jenuh yaitu 125 responden dan kadar pengembalian yaitu 80%. Hasil penelitian pada hipotesis menunjukkan bahwa (1) Kualitas Auditor mempengaruhi dengan positif dan signifikan pada Kualitas Audit. (2)Motivasi Auditor mempengaruhi dengan negatif dan signifikan pada Kualitas Audit (3)Pengalaman tidak mempengaruhi kualitas Audit. (4) Etika, Pengalaman serta Motivasi dengan bersama-sama mempengaruhi dengan positif dan signifikan terhadap Kualitas Audit.

Kata Kunci: Etika, Pengalaman, Motivasi Auditor dan Kualitas Audit

ABSTRACT

This study aims to examine the effect of Auditor Ethics, Auditor Experience and Motivation on Audit Quality at BPKP North Sumatra. In this study, researchers examined the perception of audit quality in BPKP North Sumatra using independent variables, namely Ethics, Experience and Motivation of auditors. The research method used is a quantitative method with multiple linear regression statistical analysis research. The population in this study were all auditors working in the North Sumatra Province BPKP office. The sampling method used was saturated sample, with a total of 125 respondents with an increase of 80%. The results of the research on the hypothesis which show that (1) Auditor Quality shows positive and significant effect on Audit Quality. (2) Auditor motivation has a negative and significant effect on Audit Quality (3) Experience does not affect Audit Quality. (4) Ethics, Experience and Motivation together, are positive and significant to Audit Quality.

Keyword : Ethics, Experience, Motivation and Audit Quality