FACTORS DETERMINATION OF QUALITY AUDIT
(Empirical Study On Public Accounting Firm in Surakarta and Yogyakarta)

ARTICLE PUBLICATION

Asked To Meet Tasks and Requirements To Obtain a Bachelor of Economics Department Accounting of Faculty Economics and Business, Muhammadiyah University of Surakarta

Compiled by:

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FACULTY ECONOMICS AND BUSINESS
MUHAMMADIYAH UNIVERSITY OF SURAKARTA
2015
HALAMAN PENGESAHAN

Yang bertanda tangan di bawah ini telah membaca naskah publikasi dengan judul:

FAKTOR - FAKTOR DETERMINASI KUALITAS AUDIT
(Studi Empiris Pada Kantor Akuntan Publik Di Surakarta dan Yogyakarta)

Yang di tulis oleh :

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Penandatanganan berpendapat bahwa naskah publikasi tersebut telah memenuhi syarat untuk di terima.

Surakarta, 06 Juni 2015

Pembimbing Utama

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FACTORS DETERMINATION OF QUALITY AUDIT
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Abstract

This study entitled "Factors determination of quality audit (empirical studies on public accounting firm in Surakarta and Yogyakarta). This study purpose to analyze the empirical evidence on the influence of work experience, independence, objectivity, integrity, accountability, competence, due professional care, and motivation on quality audit auditor owned public accounting firm Surakarta and Yogyakarta. This research was conducted using survey method with a questionnaire. The study population was all auditors working in Public Accounting Firm (KAP) in Surakarta and Yogyakarta. The sample used as many as 48 respondents in auditor 7 (KAP) surakarta and Yogyakarta. Data analysis was performed with the validity test and reliability test, classic assumptions test and hypothesis testing with multiple linear regression method. The results showed that the work experience, independence, objectivity, integrity, accountability, due professional care and motivation simultaneously influence audit quality sustainably. In addition, this study proves that the work experience, independence, objectivity, integrity, accountability and motivation partially influence on audit quality but due professional care and competence has no influence on audit quality.

Keywords: work experience, independence, objectivity, integrity, accountability, due professional care and motivation, quality audit
A. Background Of Study

Understanding audit according to Mulyadi (2011: 9) is a systematic process to get and evaluate of evidence objectively on the statement about the activities and economic events, with the purpose to establish the level of correspondence between these statements with established criteria, as well as the delivery of the results to important users.

Audited financial statements are the result of negotiations between the auditor processing with the client. From the results of this audit, the auditors then make a conclusion and submit their conclusions to the users concerned. (Badjuri, 2012).

According to FASB, the two most important characteristics that must be present in the financial statements relevant and reliable. Both of these characteristics are very difficult to measure so that the users of information need the services of a third side that is independent auditors to give assurance that the financial statements are relevant and reliable so as to increase the trust of all side with an importance in the company. Thus the company will increasingly get the ease to do his company operation (Ilmiyati and Suhardjo 2012)

Public accounting profession is a profession of public trust. Of the public accounting profession, the public expects that assessment independent and impartial to the information presented by the company management. Accounting profession are responsible for raising the level of reliability of a company's financial statements so that the public in obtaining reliable financial information as a basis for decision making (Sari, 2012).

Based on the description above, the writer lifting the title "FACTORS DETERMINATION OF QUALITY AUDIT (Empirical Study on Public Accounting Firm in Surakarta and Yogyakarta)"

B. Formulating Hypothesis

One of the functions of the Public Accountant is to produce information that is accurate and reliable for decision making. However, the conflict of important between the internal and external sides, demanding a public accountant to produce a quality audited report that can be used by the sides.

Based on the above, the exposure to the formulation of hypotheses for this study, namely:

1. Influence of Work Experience on the Quality Audit

Public accounting experience will continue to increase along with the increasing number of audits conducted and the complexity of financial transactions audited company that will add to and expand his knowledge in the field of accounting and auditing (Christiawan, 2002 in Ayuningtyas and Pamudi 2012)
Choo and Trotman (1991) in Alim et al (2007) provides empirical evidence that more experienced auditors find items that are unusual atypical than auditors who are less experienced but the auditor experienced with less experienced no different in found items - Item common typical. A similar study conducted by Tubbs (1992) in alim (2007), showed that subjects who had audit experience more, it will find more errors and mistakes items larger than auditors who audit experience fewer. Based on the above results, the proposed hypothesis is:

H1 = Work experience influenced the quality audit

2. Influence of Independence on the Quality Audit

An auditor in carrying out audit tasks must be supported by an independent attitude, where an auditor should not be influenced by others, and are not controlled by the other side. In connection with the auditor, independence is important influence as the main basis that the auditor is trusted by the general public (Ayuningtyas and Pamudi, 2012)

The study Ardini, (2010) showed that the variable independence influenced significant to the quality audit. Based on the above, the proposed hypothesis is:

H2 = Independence influenced the quality audit

3. Influence of Objectivity on the Quality Audit

Sukriah, et al (2009) The financial relationship with the client may influence the objectivity and may lead to a third-party auditor to conclude that objectivity can not be maintained. With their financial important, an auditor clearly concerned with the examination report is issued. General standards in Auditing Standard APIP states that the principle of objectivity requires that auditors carry out audits honestly and do not compromise on quality. In other words, the higher the level of objectivity of the auditor, the better the quality of the audit results. Based on the above, the proposed hypothesis is:

H3 = Objectivity influenced on audit quality

4. Influence of Integrity on the Quality Audit

In the study Alim et al (2007) stated that the quality of the audit could be achieved if the auditor has a good competence and research results found that the competence influenced on audit quality. Auditor as spearhead the implementation of the audit task should constantly improve the knowledge that has been held in order to maximize the application of knowledge in practice. Based on the above explanation, the proposed hypothesis is:

H4 = Integrity influenced on quality audit.
5. Influence of Accountability on the Quality Audit

Mardisar and Sari (2007) a person with high accountability have higher confidence that their work will be checked by the supervisor / manager leadership compared with someone who has a low accountability. In general standard is said independent auditors must perform their duties carefully and thoroughly. Ardini (2010) indicates that quality audit can be achieved perform auditors in the audit tasks are always accompanied by responsibilities, has a high accuracy in examining the report, devote effort (the intellect) in completing the audit task. Based on the above explanation, the proposed hypothesis is

H5 = Accountability influenced on quality audit.

6. Influence of Competence on the Quality Audit

Auditor competence is a qualification required by the auditors to conduct the audit properly (Rai, 2008) in Sukriah, et al (2009). In conducting the audit, an auditor must have a good personal quality, adequate knowledge, as well as specialized expertise in the field. Competencies related to professional skills possessed by the auditor as a result of formal education, professional examinations and participation in training, seminars, symposia (Suraida, 2005). Based on the above results and conclusions from the existing theoretical basis, it can be defined hypothesis as follows:

H6 = Competence influenced on the quality audit

7. Influence of Due Professional Care on the Quality Audit

According Singgih 2010 Due Professional care professional proficiency means a careful and thorough. According to PSA No. 1 SPAP (2001) In the conduct of the audit and the preparation of its report, the auditor must use his professional proficiency carefully and thoroughly.

According to the research results Singgih et al, (2010) stated that due professional care significantly influence the quality of the audit. From the above explanation, the next hypothesis is

H7: Due Professional Care influenced on quality audit

8. Influence of motivation on the Quality Audit

Ardini, (2010) conducted a study on the influence of competence, independence, accountability, and motivation to audit quality. From this research can be variable competence, independence, accountability to quality audit significantly. Motivation means using our deepest desire to move and guide them towards their goals, help us take the initiative and act very effectively and to withstand failure and frustration (Goleman 2001: 514) in Ardini, (2010). When someone has had a goal to be achieved, a sense of responsibility appeared to do the best for quality results. And to achieve quality results, it takes a consistent
attitude. Based on the above results and conclusions from the existing theoretical basis, it can be defined hypothesis as follows:

H8 = Motivation influenced on quality audit.

C. Research Method
   1. Types of Research
      This research is descriptive with survey method. Survey research is research taking sample from a population and using a questionnaire as data collection tool. In this case the researchers conducted a survey on public accounting firm in Surakarta and Yogyakarta by asking questions in the form of questionnaires given each employee.
      2. Population, Sample and Sampling Techniques
      The population in this study is all the auditors working in public accounting firm in Surakarta and Yogyakarta. Samples taken in this study is the auditors who worked on KAP in Surakarta and Yogyakarta. The sampling technique in this research is to use techniques that sampling technique with particular consideration (Sugiyono, 2013: 85). which is based on the following criteria:
         1) KAP is willing to receive a questionnaire to fill out.
         2) Auditors who worked on KAP Surakarta and Yogyakarta.

D. Data and Data Sources
   The data used in this study are primary data done by submitting written questions. Survey method used is to ask written questions via a questionnaire distributed directly by the employees of the Public Accounting Firm to the respondent.

E. Data Collection Methods
   Collecting data in this study is by giving questionnaires to respondents directly by researchers, accompanied by a request for filling out the questionnaire. The questionnaire distributed to the auditor in KAP Surakarta and Yogyakarta sampled in this study.

F. Operational Definition and Measurement of Variables
   Measurements in this variable is by using a likert scale measurement with five items of a questionnaire containing positive item favorable gift score (1) Strongly disagree, (2) Disagree, (3) Neutral, (4) Agree, and (5) Strongly Agree. And to questionnaire containing negative items unfavorable gift score (5) Strongly disagree (4) Disagree, (3) Neutral, (2) Agree, (1) Strongly Agree.
      1. Work Experience
         Work experience is an experience of auditors in auditing the terms of the length of working as an auditor and the number of inspection tasks that have been performed (Sukriah, et al 2009).
      2. Independence
         Independence is auditors independence are not easily influenced. The auditors does not authorize favoring the interest of anyone (Sukriah, dkk 2009).
3. Objectivity

Objectivity is a quality that gives value for services rendered members. The principle of objectivity requires that members be fair, impartial, intellectually honest, not prejudice and free from any conflict of importance or are under the influence of the other side (Mulyadi, 2011: 57).

4. Integrity

Integrity is the underlying quality of the public trust and is a benchmark for members in examining all its decisions. Integrity requires an auditor to be honest and transparent, brave, thoughtful and responsible in perform out audits. Four elements necessary to build trust and provide the basis for a reliable decision making, Pusdiklatwas BPKP (2005) in Sukriah, et al (2009).

5. Accountability

Mardisar and Sari (2007) a person with high accountability have higher confidence that their work will be checked by a supervisor or manager leadership compared with someone who has a low accountability. Accountability is the encouragement of social psychology that one has to account for something they have done to the environment or others.

6. Competence

Sukriah et al, (2009) stated the necessary competence in auditing, namely knowledge and ability. The auditor should have the knowledge to understand the audited entity, then the auditor should have the ability to work together in teams as well as the ability to analyze problems.

7. Due Professional Care

Due professional care is important to be applied to any public accountants in performing his professional work in order to achieve an adequate audit quality.

8. Motivation

Motivation means using our deepest desire to move and guide them towards their goals, help us take the initiative and act very effectively and to withstand failure and frustration (Goleman 2001: 514) in Ardini, (2010).

9. Quality Audit

Quality audits as said De angelo (1981) in Alim et al, (2007) is the probability that someone auditors found and reported on the existence of an violation in the accounting system of its clients.

G. Data Analysis and Discussions

1. Descriptive Statistics Test Results

<table>
<thead>
<tr>
<th>Statistik Deskriptif</th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Experience</td>
<td>48</td>
<td>19.00</td>
<td>30.00</td>
<td>26.7708</td>
<td>3.09591</td>
</tr>
<tr>
<td>Independence</td>
<td>48</td>
<td>27.00</td>
<td>40.00</td>
<td>34.5208</td>
<td>4.79800</td>
</tr>
<tr>
<td>Objectivity</td>
<td>48</td>
<td>19.00</td>
<td>30.00</td>
<td>26.1667</td>
<td>3.41669</td>
</tr>
</tbody>
</table>


<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>48</td>
<td>29.00</td>
<td>40.00</td>
<td>36.2292</td>
<td>3.99063</td>
</tr>
<tr>
<td>Integrity</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accountability</td>
<td>48</td>
<td>24.00</td>
<td>35.00</td>
<td>30.1875</td>
<td>3.33681</td>
</tr>
<tr>
<td>Competence</td>
<td>48</td>
<td>21.00</td>
<td>30.00</td>
<td>26.0625</td>
<td>3.45430</td>
</tr>
<tr>
<td>Due Professional Care</td>
<td>48</td>
<td>17.00</td>
<td>30.00</td>
<td>24.3333</td>
<td>4.11708</td>
</tr>
<tr>
<td>Motivasi</td>
<td>48</td>
<td>13.00</td>
<td>25.00</td>
<td>17.7500</td>
<td>3.13185</td>
</tr>
<tr>
<td>Kualitas Audit</td>
<td>48</td>
<td>25.00</td>
<td>40.00</td>
<td>34.6458</td>
<td>4.11789</td>
</tr>
<tr>
<td>Valid N (list wise)</td>
<td>48</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Data primary, 2015

2. **Data Quality Test Results**

   a) **Test Validity**

   Validity test used to measure invalid or not a questionnaire. A questionnaire considered valid if the questions on the questionnaire were able to express something that will be measured by the questionnaire Ghozali, (2005). Analyzer used to measure the level of data validity is the correlation coefficient using SPSS 17.0. Significant test is done by comparing the value of the $r_{hitung}$ with $r_{table}$ for degree of freedom (df) $n = -2$, in this case n is the number of samples, the significant level of 5%. Testing the validity of the instrument will be carried out with Pearson product-moment Pearson.

   b) **Test Reliability**

   Reliability test is a tool to measure a questionnaire which is an indicator of the variables or constructs. A questionnaire said to be reliable or reliable if someone answers to questions are consistent or stable over time (Ghozali, 2005). A construct or variable said to be reliable if it gives the value of Cronbach alpha $> 0.60$ (Nunnaly, 1967 in Ghozali, 2005).

3. **Classical Assumption Test**

   a) **Normality test**

   Normality test purpose to measure whether the independent variables in the regression model and the dependent variable both have normal or near-normal distribution. One of the normality test can be used to test the residual normality is Kolmogorov-Smirnov (KS). The level of KS with a significant level above 0.05 means Ho is accepted, so that it can be concluded that the data were normally distributed residuals (Ghozali, 2005: 28-31).

   b) **Test Multicolinearity**

   Multicollinearity test purpose to test whether the regression model found a correlation between the independent variables. A good regression model should not happen correlation between the independent variables. Cut-off value which is commonly used to indicate the presence of multicollinearity is the tolerance value $<0.10$ or same to the value of Variance Inflation Factor (VIF) $<10$ (Ghozali, 2005: 91-92).
c)  **Test Heterokedastisitas**

Heteroscedasticity test purpose to test whether the regression model occurred the inequality residual variance of the observations to other observations. Heteroscedasticity test in this study using the test glejser which if significant probability > 0.05 it can be concluded that the regression model does not contain any heteroskedastisitas (Ghozali, 2005: 105).

4. **Hypothesis Test**
   a) **Multiple Linear Regression**

Testing tools in this study using multiple regression model analysis is used to determine the influence between dependent and independent variables. Used statistical methods to the level of significance level $\alpha = 0.05$ means that the degree of error of 5%. Results of multiple regression analysis are shown in the following table:

<table>
<thead>
<tr>
<th>Variabel</th>
<th>Koefesien</th>
<th>$t_{hitung}$</th>
<th>$t_{table}$</th>
<th>Sig</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Konstant</td>
<td>1,899</td>
<td>0,436</td>
<td>2,023</td>
<td>0,666</td>
<td></td>
</tr>
<tr>
<td>Experience</td>
<td>0,343</td>
<td>2,574</td>
<td>2,023</td>
<td>0,014</td>
<td>H1 Accepted</td>
</tr>
<tr>
<td>Independence</td>
<td>0,293</td>
<td>2,278</td>
<td>2,023</td>
<td>0,028</td>
<td>H2 Accepted</td>
</tr>
<tr>
<td>Objectivity</td>
<td>0,371</td>
<td>3,104</td>
<td>2,023</td>
<td>0,004</td>
<td>H3 Accepted</td>
</tr>
<tr>
<td>Integrity</td>
<td>0,256</td>
<td>2,332</td>
<td>2,023</td>
<td>0,025</td>
<td>H4 Accepted</td>
</tr>
<tr>
<td>Accountability</td>
<td>-0,613</td>
<td>-3,620</td>
<td>2,023</td>
<td>0,001</td>
<td>H5 Accepted</td>
</tr>
<tr>
<td>Competence</td>
<td>0,035</td>
<td>0,177</td>
<td>2,023</td>
<td>0,860</td>
<td>H6 Unaccepted</td>
</tr>
<tr>
<td>Due Professional Care</td>
<td>0,127</td>
<td>1,099</td>
<td>2,023</td>
<td>0,278</td>
<td>H7 Unaccepted</td>
</tr>
<tr>
<td>Motivation</td>
<td>0,506</td>
<td>3,835</td>
<td>2,023</td>
<td>0,000</td>
<td>H8 Accepted</td>
</tr>
<tr>
<td>Adjusted R Square</td>
<td>0,727</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Data primery, 2015

KUA = 1,899 + 0,343 PGL + 0,293 IND + 0,371 OBY + 0,256 INT -0,613 AKT + 0,035 KOM + 0,127 DPC + 0,506 MTV + e

To interpret the results of the analysis, can be explained:

1) The constant of 1.899 showed that the variables of work experience, independence, objectivity, integrity, accountability, competence, due professional care and motivation has not changed then the variable quality audit is to 1.899.
2) The regression coefficients $X_1$ that work experience of 0.343 indicates that the variable work experience has a positive influence on quality audit. This means that if the work experience the higher the level of audit quality will increase.

3) The regression coefficient $X_2$ independence of 0.293 indicates that the independence of the variables have a positive influence on audit quality. This means that if the independence of the higher the level of audit quality will increase.

4) The regression coefficient $X_3$ that is the objectivity of 0.371 indicates that the variable objectivity has a positive influence on quality audit. This means that if objectivity the higher the quality of the audit will be increased.

5) The regression coefficient $X_4$ integrity of 0.256 indicates that the integrity of the variables have a positive influence on quality audit. This means that if the integrity of the higher the quality of the audit will be increased.

6) The regression coefficient $X_5$ of -0.613 is accountability shows that the variable has a negative influence on quality audit. This means that if the accountability of the higher audit quality will decline.

7) The regression coefficient $X_6$ of 0.035 shows that the competence of competence variable has a positive influence on quality audit. This means that if the higher the competence of competence will increase.

8) The regression coefficient $X_7$ that is due professional care amounted to 0.127 indicates that the variable due professional care have a positive influence on audit quality. This means that if due professional care the higher the quality audit will be increase.

9) regression coefficient of 0.506 $X_8$ is motivation showed that motivation variable has a positive influence on quality audit. This means that if the motivation the higher the quality audit will be increased.

b) **Coefficient of determination**

From the results if the data obtained Adjusted R2 value of 0.727 Thus the independent variable (work experience, independence, objectivity, integrity, accountability, competence, due professional care and motivation) may explain the dependent variable (quality audit) of 0.727 or 72.7%, while the remaining 27.3% is explained by other variables outside the regression model.

c) **Test T**

T statistical test used to determine the significance of the influence of each independent variable on the dependent variable. T test results can be seen in the following table:
1) Variable work experience known t_{hitung} (2.574) greater than t_{table} (2.023) or can be seen from the significant value of 0.014 < 0.05, which means that H1 is accepted, meaning that the variable work experience significant influenced on quality audit variables.

2) Variable independence known t_{hitung} (2.278) greater than t_{table} (2.023) or can be seen from the significant value 0.028 < 0.05, which means that H2 is accepted, it means a significant influenced on the independence of the variables on the variable quality audit.

3) Variable objectivity known t_{hitung} (3.104) is greater than t_{table} (2.023) or can be seen from the significant value 0.004 < 0.05, which means the H3 is accepted, meaning that the variable objectivity significant influenced on quality audit variables.

4) Variable integrity known t_{hitung} (2.332) is greater than t_{table} (2.023) or can be seen from the significant value 0.025 < 0.05, which means the H4 accepted, it means the integrity of the variables have a significant influenced on quality audit.

5) Variable accountability is known t_{hitung} (-3.620) is greater than t_{table} (2.023) or can be seen from the significant value 0.001 < 0.05, which means H5 accepted, meaning that the variable accountability significant influenced on the variable quality audit.

6) Variable competence known t_{hitung} (0.177) is smaller than t_{table} (2.023) or can be seen from the significant value 0.860 > 0.05, which means that H6 is unaccepted, meaning that the variable competence does not influenced the of the variable quality audit.

7) The variable due professional care is known t_{hitung} (1.099) smaller than t_{table} (2.023) or can be seen from the significant value 0.278 > 0.05, which means H7 is unaccepted, meaning that the variable due professional care has no influenced on variables quality audit.

8) Variable motivation known to t_{hitung} (3.835) is greater than t_{table} (2.023) or can be seen from the significant value 0.000 < 0.05, which means H5 accepted, meaning that motivation variable significant influenced on variables quality audit.

d) Test F

This test is intended to test whether the regression model with the dependent variable and the independent variables have a statistically significant influence. F test result obtained the following results:

<table>
<thead>
<tr>
<th>Test F</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tabel IV</td>
</tr>
<tr>
<td>F_{hitung} &amp; F_{table} &amp; p-value &amp; Conclusion</td>
</tr>
<tr>
<td>16.635 &amp; 2.19 &amp; 0.072 &amp; Model fit</td>
</tr>
</tbody>
</table>

Based on the tabel F test shows that the value of the F_{hitung} to 16.635 and the significant value of 0.072 with a significant level of 0.05 while the F_{table} with a significant level of 5%, DF1 = k-1 or DF1 = 9-1 = 8 and DF2 = nk or DF2 = 48-9 = 39 obtained a value of 2.19. In this study, F_{hitung} is greater than F_{table} (16.635>
2.19), so that Ha is accepted. It can be concluded that, overall, the independent variables include work experience, independence, objectivity, integrity, accountability, competence, due professional care and motivation, jointly or simultaneously influence quality audit.

H. Discussion

In accordance with the results of data analysis known that variable work experience, independence, objectivity, integrity, accountability, competence, due professional care and motivation.

1. Hypothesis influence Work Experience on the Quality Audit.

Results obtained by analysis of unknown variables work experience $t_{hitung}$ (2.574) greater than $t_{tabel}$ or can be seen from the significant value of 0.014 < 0.05. Therefore, if it is associated with the formulation of this hypothesis H1 is accepted, meaning that the variable partial work experience have a significant influence on quality audit. This is consistent with the theory that the auditor will be more experienced in the field it will be more accurate in detecting the problem, is superior in understanding the cause of the error and look for errors. The results support the results of research conducted by Sukriah, et al (2009), Mabruri and Winarna (2010).


Results obtained by analysis of independency unknown variables $t_{hitung}$ (2.278) is greater than $t_{tabel}$ (2.023) or can be seen from the significant value 0.028 <0.05. Therefore, if it is associated with the formulation of this hypothesis H2 is accepted, meaning that partial independence has a significant influence on quality audit. This study supports the results of research conducted by Saripuddin et al (2012) and Badjuri, (2011).

3. Hypothesis influence of objectivity of the quality audit.

Results obtained by analysis of objectivity unknown variables $t_{hitung}$ (3.104) greater than $t_{tabel}$ or can be seen from the significant value 0.015 < 0.05. Therefore, if it is associated with the formulation of this hypothesis H3 is accepted, which means that objectivity has a partial influence on the quality of the audit results. The results support the research conducted by Sukriah et al (2009), as well as research conducted by Mabruri and Winarna (2010) which states that objectivity influence on audit quality.

4. Hypothesis influence of integrity on the quality Audit.

Results obtained by analysis of the integrity of the unknown variables $t_{hitung}$ (2.332) greater than $t_{tabel}$ or can be seen from the significant value 0.025 < 0.05 Therefore if it is associated with the formulation of this hypothesis H4 is accepted, meaning that the partial integrity variables have a influence significantly to the quality audit. With high integrity, the auditor may increase the
results of the audit. Where the integrity of the auditor's own attitude is the manner in which an auditor can accept an unintentional error and an honest difference of opinion, but it can not accept the principle of cheating. This study is in line with research conducted by Mabruri and Winarna (2010).

5. Hypothesis influence of accountability on the quality Audit.

Results obtained by analysis of unknown variables accountability $t_{hitung}$ (-3.620) is greater than $t_{table}$ (2.023) or can be seen from the significant value 0.001 < 0.05. Therefore, if it is associated with the formulation of hypothesis H5 is accepted, meaning that the variable partial accountability influence quality audit, this indicates that the increased accountability will influence quality audit. Meaning The increasing accountability, audit quality will decline. This study is in line with the research Ardini, (2010) which states that accountability is partially significant influence on quality audit.

6. Hypothesis influence of accountability on the quality Audit

Results obtained by analysis of unknown variables $t_{hitung}$ competence (0.177) is smaller than 2.023 $t_{table}$ or can be seen from the significant value 0.860 > 0.05. Therefore, if it is associated with the formulation of this hypothesis H6 is unaccepted. meaning that the variable partial competence has no influence on quality audit, this indicates that the auditor has the ability to perform an audit was not necessarily lead to greater quality of audits.

7. Hypothesis influence of due professional care on the quality Audit

Results obtained by analysis of unknown variables due professional care $t_{hitung}$ (1.099) is smaller than 2.023 $t_{table}$ or can be seen from the significant value 0.278 > 0.05. Therefore, if it is associated with the formulation of this hypothesis H7 is unaccepted, meaning that the variable is partially due professional care has no influenced on quality audit. This study is in line with research Saripuddin (2011) and Badjuri, (2011) which showed that due professional care not significantly influenced quality audit. This shows that the indicators of skepticism and lack sufficient confidence influenced the audit results produced by the auditors who work in KAP.

8. Hypothesis influence of motivation on the quality Audit

The results obtained by analysis of motivation variables known $t_{hitung}$ (3.835) greater than 2.023 $t_{table}$ or can be seen from the significant value 0.000 < 0.05. Therefore, if it is associated with the formulation of this hypothesis H8 accepted, meaning that motivation variable partially influenced on audit quality. The influence of motivation on quality audit means someone auditors who have the motivation to improve the work in producing quality audit better than someone who does not have the motivation. With the boost in self, a person will be more focused in doing a job.
I. Conclusion

From the research data analysis and discussion of the chapter - the last chapter, it could be concluded that the more work experience are increasingly able to detect errors - errors and the more the auditor is able to maintain its independence in carrying out his professional assignment then the quality of the resulting audit will increase. As well as the objectivity of the auditor's further examination and the higher the level of integrity and accountability, then the auditor will be aware of their professional responsibilities and audit quality will be assured and protected from manipulation and high level of motivation owned by the auditor, it is increasing or the better quality of audits carried out and produced auditor. For competence and due professional care has no influenced on quality audit.

J. Limitations of Research

1. The scope of this research was conducted only region of Surakarta and Yogyakarta, so as to obtain general conclusions need to do extensive research.

2. The number of respondents who are willing to become respondents in this study only 2 KAP Surakarta region while in Yogyakarta 5 KAP

K. Suggestions

1. Subsequent research to further expanding the number of respondents and the research questionnaire distributed more by expanding the study area, in order to obtain appropriate answers to what we want.

2. The method used should also be made direct interviews with the parties concerned, so that it will provide results that bedasarkan real state.

BIBLIOGRAPHY


