

LAMPIRAN 1 KUISIONER PENELITIAN

KUESIONER PENELITIAN

PENGARUH KOMPETENSI, MOTIVASI DAN LINGKUNGAN KERJA AUDITOR TERHADAP KUALITAS LAPORAN AUDIT

Hal : Permohonan Pengisian Kusioner

Kepada Yth.

Bapak/Ibu/Saudara/i Responden

Di Tempat

Dengan hormat,

Dalam rangka melaksanakan penelitian skripsi pada jenjang Sastra-1 (S1), penulis mengharapkan kesediaan Bapak/Ibu/Saudara/i Responden untuk mengisi kusionerdengan judul penelitian **“Pengaruh Kompetensi, Motivasi, dan Lingkungan Kerja Auditor Terhadap Kualitas Laporan Audit”**. Jawaban yang anda berikan akan sangat membantu penelitian ini dan kuesioner ini dapat digunakan apabila sudah terisi semua.

Seluruh data dan informasi yang Bapak/Ibu/Sdr/I berikan akan dijaga kerahasiaannya dan hanya digunakan untuk kepentingan akademis penelitian semata. Saya ucapkan terima kasih kepada Bapak/Ibu/Sdr/I yang telah bersedia meluangkan waktu untuk mengisi kuesioner ini secara objektif dan benar. Penulis juga memohon maaf sebelumnya apabila terdapat kekurangan dalam pembuatan kusioner.

Hormat saya,

Peneliti

1. PETUNJUK PENGISIAN

- a. Kusioner ini ditujukan kepada auditor KAP di Yogyakarta dengan kriteria berikut:
 - 1) Auditor yang bekerja pada KAP Yogyakarta.
 - 2) Auditor yang sudah pernah melakukan pengauditan.
 - 3) Bersedia kusioner yang telah diberikan peneliti dengan jawaban yang lengkap.
- b. Responden dimohon untuk membaca setiap pertanyaan dengan teliti dan jujur.
- c. Responden dimohon untuk menjawab pertanyaan dengan memberikan tanda checklist (√) pada kolom yang disediakan.
- d. Terdapat 5 (lima) pilihan jawaban yang sesuai dengan kondisi responden, yaitu:
 - 1 = Sangat Tidak Setuju (STS)
 - 2 = Tidak Setuju (TS)
 - 3 = Netral (N)
 - 4 = Setuju (S)
 - 5 = Sangat Setuju (SS)
- e. Mohon periksa kembali semua jawaban dan pastikan pertanyaan terjawab semua.

2. DATA RESPONDEN

Isilah identitas diri saudara dengan keadaan yang sebenarnya :

- a. No. Responden :
- b. Lama Bekerja :
 - 1. 1 – 2 tahun ☐
 - 2. 3 – 5 tahun ☐
 - 3. >5 tahun ☐
 - 4. <5 tahun ☐
- d. Pendidikan Terakhir :
 - 1. D III ☐
 - 2. S1 ☐
 - 3. S2 ☐
 - 4. Lain-lain ☐

PETUNJUK PENGISIAN

Berilah tanda (✓) pada kolom jawaban yang tersedia sesuai dengan jawaban Bapak/Ibu/Sdr.

1. Sangat Tidak Setuju (STS)
2. Tidak Setuju (TS)
3. Netral (N)
4. Setuju (S)
5. Sangat Setuju (SS)

1. VARIABEL KOMPETENSI

No	Pernyataan	Jawaban Pilihan				
		SS	S	N	TS	STS
1	Saya telah menempuh dan menyelesaikan pendidikan formal S1 Akuntansi.					
2	Perusahaan tempat saya bekerja menyediakan pelatihan yang mendukung pekerjaan saya sebagai auditor lapangan secara berkala.					
3	Perusahaan menyelenggarakan pelatihan dan sertifikasi yang bertujuan untuk meningkatkan keterampilan saya sebagai auditor.					
4	Dalam pelaksanaan audit, kantor saya dapat melaksanakan on the job training (selama proses audit berlangsung auditor junior dapat belajar langsung di tempat kerja dibawah bimbingan auditor berpengalaman.)					

2. VARIABEL MOTIVASI

No	Pernyataan	Jawaban Pilihan				
		STS	TS	N	S	SS
1	Saya dapat menoleransi beberapa ketidaksesuaian dalam pencatatan registrasi bahan oleh auditee selama tidak bersifat material atau menyeluruh.					
2	Selama proses audit, ketidakkonsistenan dalam Penjelasan dari auditee yang berubah-ubah merupakan indikasi bahwa terjadi suatu penyimpangan atau ketidaksesuaian.					
3	Saya bekerja keras dan terus meningkatkan pengetahuan agar dapat menjadi auditor yang andal di bidangnya meskipun bekerja dibawah tekanan.					
4	Saya dapat memberikan ide atau pendapat yang dapat membantu kinerja kelompok audit saya.					
5	Saya melaksanakan tugas audit dengan penuh semangat dan disiplin kerja yang tinggi.					

3. VARIABEL LINGKUNGAN KERJA

No	Pernyataan	Jawaban Pilihan				
		STS	ST	N	S	SS
1	Manajemen puncak kantor saya sangat mendukung.					
2	Saya dapat mengakses informasi auditee yang dibutuhkan untuk melakukan proses penyusunan laporan audit.					
3	Saya memiliki catatan penuh terhadap catatan auditee.					
4	Saya memiliki akses yang memadai terhadap perangkat keras, perangkat lunak, dan infrastruktur yang mendukung pekerjaan saya.					
5	Saya setuju bahwa lingkungan kerja yang baik (termasuk rekan kerja dan lingkungan sekitar) berpengaruh terhadap kualitas laporan audit yang sedang disusun.					

4. VARIABEL KUALITAS AUDIT

No	Pernyataan	Jawaban Pilihan				
		STS	ST	N	S	SS
1	Saya memiliki pemahaman yang mendalam terhadap Standar Profesional Akuntan Publik (SPAP) dan secara rutin memperbarui pengetahuan saya terhadap perubahan SPAP.					
2	Saya dapat menjalin komunikasi yang baik dengan auditee agar mencapai persepsi yang sama.					
3	Saya memiliki standar etika yang tinggi dan penguasaan yang baik dalam bidang akuntansi serta menerapkan melalui komunikasi yang jelas, terbuka, dan terstruktur dalam bekerjasama dengan tim.					
4	Dalam melaksanakan proses audit saya memiliki kesadaran profesionalisme yang tinggi.					
5	Sebelum melaksanakan audit, saya memahami risiko, system pengendalian internal dan karakteristik klien, agar audit dapat dilakukan secara efektif dan efisien.					
6	Saya menguasai software akuntansi yang digunakan selama proses audit.					

LAMPIRAN 2 DATA KUISIONER

Subjek	X1.1	X1.2	X1.3	X1.4	X2.1	X2.2	X2.3	X2.4	X2.5	X3.1	X3.2	X3.3	X3.4	X3.5	Y1.1	Y1.2	Y1.3	Y1.4	Y1.5	Y1.6
1	5	5	5	5	4	5	5	4	5	5	5	4	4	5	5	4	4	5	5	5
2	5	3	3	5	4	4	4	4	4	3	4	4	4	4	3	4	4	4	4	4
3	4	4	4	4	4	4	4	4	4	4	4	4	4	5	4	4	4	4	4	4
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53	5	5	4	5	4	5	5	4	5	5	5	5	5	5	5	4	5	5	4	4



LAMPIRAN 3 HASIL OLAH DATA

Nilai mean, min, dan max

Name	No.	Type	Missings	Mean	Median	Scale min	Scale max	Observed min	Observed max	Standard deviation	Excess kurtosis	Skewness	Cramér-von Mises p value
Subjek	1	MET	3	27.000	27.000	1.000	53.000	1.000	53.000	15.297	-1.200	0.000	0.188
X1.1	2	MET	3	4.604	5.000	1.000	5.000	1.000	5.000	0.854	7.328	-2.671	0.000
X1.2	3	MET	3	4.340	4.000	3.000	5.000	3.000	5.000	0.671	-0.706	-0.540	0.000
X1.3	4	MET	3	4.226	4.000	3.000	5.000	3.000	5.000	0.743	-1.101	-0.402	0.000
X1.4	5	MET	3	4.491	5.000	3.000	5.000	3.000	5.000	0.633	-0.225	-0.882	0.000
X2.1	6	MET	3	3.264	4.000	1.000	5.000	1.000	5.000	1.184	-0.714	-0.607	0.000
X2.2	7	MET	3	4.226	4.000	2.000	5.000	2.000	5.000	0.743	1.272	-0.970	0.000
X2.3	8	MET	3	4.491	5.000	3.000	5.000	3.000	5.000	0.570	-0.612	-0.590	0.000
X2.4	9	MET	3	4.453	4.000	3.000	5.000	3.000	5.000	0.534	-1.185	-0.188	0.000
X2.5	10	MET	3	4.604	5.000	3.000	5.000	3.000	5.000	0.561	0.244	-1.087	0.000
X3.1	11	MET	3	4.491	5.000	2.000	5.000	2.000	5.000	0.690	1.985	-1.383	0.000
X3.2	12	MET	3	4.491	5.000	3.000	5.000	3.000	5.000	0.603	-0.348	-0.762	0.000
X3.3	13	MET	3	4.302	4.000	3.000	5.000	3.000	5.000	0.661	-0.717	-0.433	0.000
X3.4	14	MET	3	4.358	4.000	3.000	5.000	3.000	5.000	0.647	-0.634	-0.524	0.000
X3.5	15	MET	3	4.623	5.000	3.000	5.000	3.000	5.000	0.522	-0.296	-0.926	0.000
Y1.1	16	MET	3	4.358	4.000	2.000	5.000	2.000	5.000	0.676	1.371	-0.974	0.000
Y1.2	17	MET	3	4.472	4.000	3.000	5.000	3.000	5.000	0.536	-1.161	-0.263	0.000
Y1.3	18	MET	3	4.528	5.000	4.000	5.000	4.000	5.000	0.499	-2.066	-0.117	0.000
Y1.4	19	MET	3	4.604	5.000	4.000	5.000	4.000	5.000	0.489	-1.882	-0.437	0.000
Y1.5	20	MET	3	4.547	5.000	2.000	5.000	2.000	5.000	0.631	3.468	-1.571	0.000
Y1.6	21	MET	3	4.434	4.000	3.000	5.000	3.000	5.000	0.532	-1.193	-0.114	0.000

Nilai Outer Loadings

	X1	X2	X3	Y1
X1.1	0.507			
X1.2	0.876			
X1.3	0.879			
X1.4	0.838			
X2.1		0.705		
X2.2		0.833		
X2.3		0.839		
X2.4		0.704		
X3.1			0.806	
X3.2			0.846	
X3.3			0.736	
X3.4			0.806	
X3.5			0.632	
Y1.1				0.793
Y1.2				0.882
Y1.3				0.877
Y1.4				0.776
Y1.5				0.845
Y1.6				0.707

Nilai Construct Reliability And Validity, AVE

Construct reliability and validity - Overview				
	Cronbach's alpha	Composite reliability (rho_...	Composite reliability (rho_c)	Average variance extracte...
X1	0.786	0.835	0.865	0.625
X2	0.771	0.773	0.855	0.597
X3	0.828	0.852	0.878	0.591
Y1	0.898	0.907	0.922	0.665

Nilai Discriminant Validity (Cross Loading)

Discriminant validity - Cross loadings				
	X1	X2	X3	Y1
X1.1	0.507	0.417	0.351	0.338
X1.2	0.876	0.591	0.618	0.516
X1.3	0.879	0.537	0.591	0.622
X1.4	0.838	0.598	0.606	0.565
X2.1	0.524	0.705	0.624	0.586
X2.2	0.579	0.833	0.599	0.630
X2.3	0.531	0.839	0.660	0.623
X2.4	0.465	0.704	0.704	0.634
X3.1	0.655	0.712	0.806	0.705
X3.2	0.629	0.687	0.846	0.761
X3.3	0.377	0.626	0.736	0.621
X3.4	0.550	0.634	0.806	0.556
X3.5	0.438	0.563	0.632	0.388
Y1.1	0.534	0.572	0.668	0.793
Y1.2	0.569	0.716	0.700	0.882
Y1.3	0.573	0.720	0.720	0.877
Y1.4	0.557	0.692	0.646	0.776
Y1.5	0.595	0.707	0.703	0.845
Y1.6	0.373	0.480	0.517	0.707

Nilai R-square

R-square - Overview			
	R-square	R-square adjusted	
Y1	0.717	0.700	

Nilai F-square

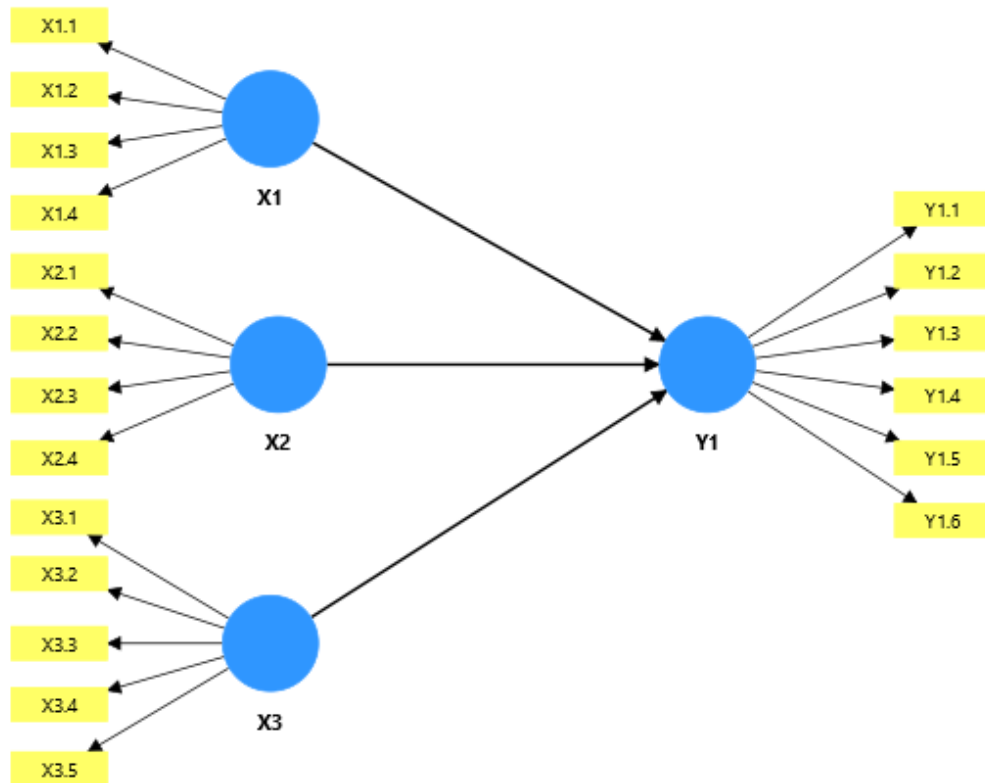
f-square - Matrix				
	X1	X2	X3	Y1
X1				0.022
X2				0.135
X3				0.167
Y1				

Nilai Path Coefficient

Path coefficients - Mean, STDEV, T values, p values						
	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	
X1 -> Y1	0.114	0.126	0.124	0.915	0.360	
X2 -> Y1	0.371	0.362	0.193	1.925	0.054	
X3 -> Y1	0.423	0.431	0.170	2.493	0.013	

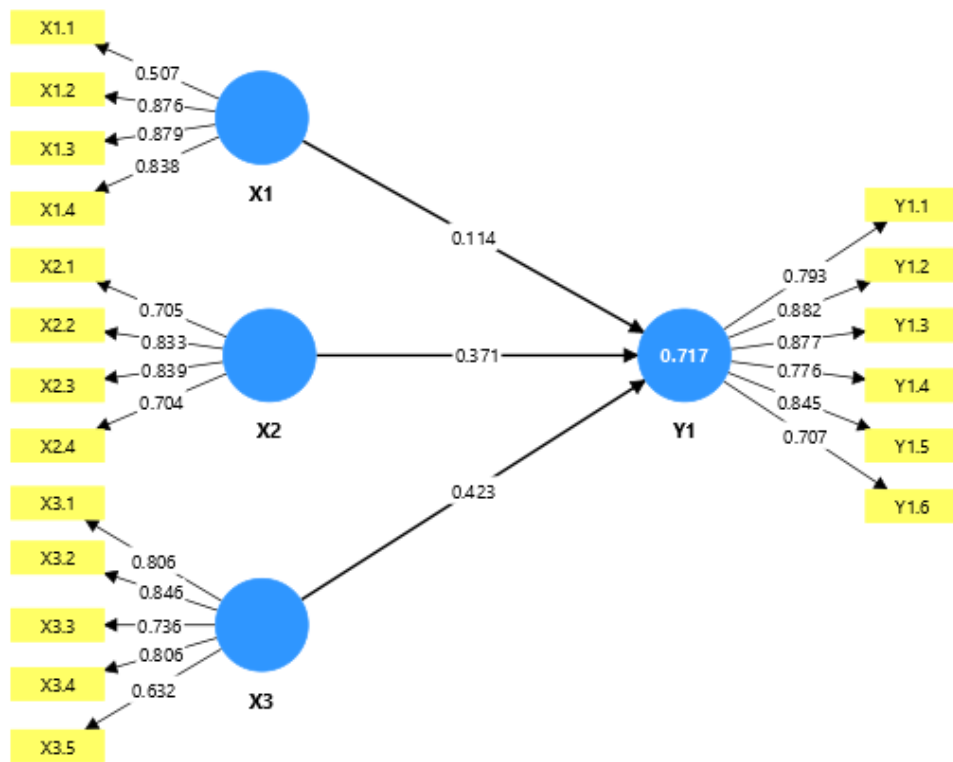
LAMPIRAN 4 STRUKTUR KERANGKA SEM

Struktur Awal Penelitian



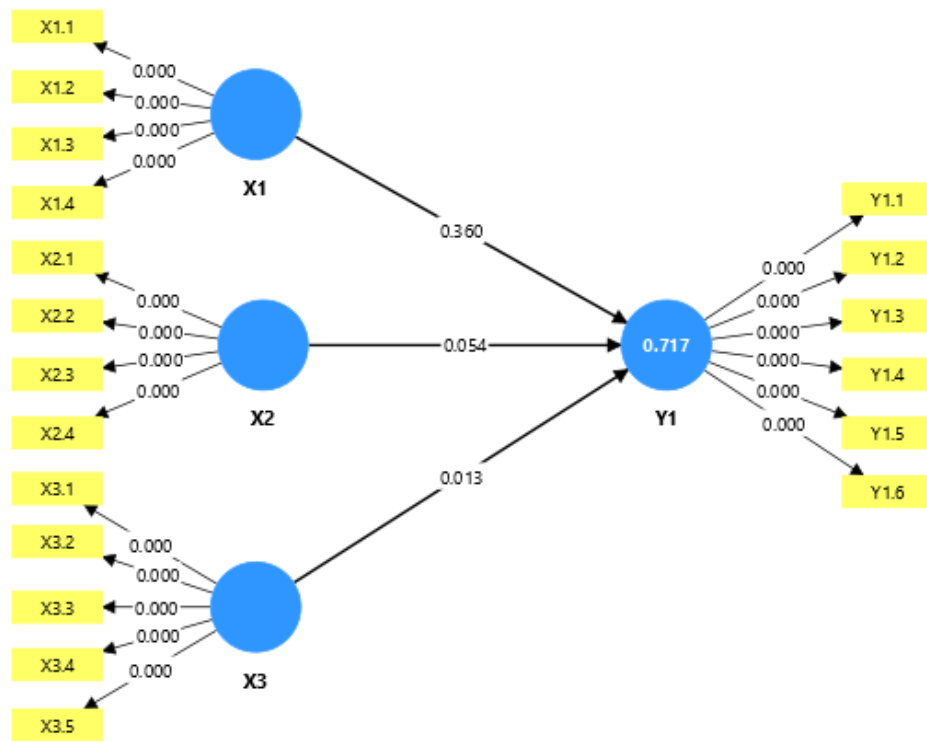
Struktur Calculation PLS Algorithm

Graphic



Struktur Calculation PLS Boostrapping

Graphic



LAMPIRAN 5 JURNAL ACUAN

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EFFECT OF COMPETENCE AND MOTIVATION OF AUDITORS OF THE QUALITY OF AUDIT: SURVEY ON THE EXTERNAL AUDITOR REGISTERED PUBLIC ACCOUNTING FIRM IN JAKARTA IN INDONESIA

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ABSTRACT: *This study aims to determine the competence, motivation Auditor to audit quality. Competence is the skill needed Competent is someone who demonstrated by its ability to consistently provide adequate performance levels or higher in a specific job function. Expertise in executing the audit process is only worth little if it does not have an objective stance when gathering and evaluating audit evidence of this. While motivation is a key driver in supporting and directing behavior. Human behavior is essentially goal-oriented, in other words that human behavior in general dirangsang by the desire to achieve certain goals. Audit quality assurance related to the auditors in the form of a statement that the financial statements do not present any material errors or fraud load. Quality audits can be seen from the level of compliance auditors in carrying out the various stages that should be implemented in an audit. Based on the results of this study concluded the competence of auditors provide 7.8% effect on audit quality if there are no other variables are considered. While the influence of Competence Auditor indirectly to audit quality because of the relationship with the Auditor Motivation 6.6%. The amount of influence Competence Auditor to audit quality of 14.4%. Motivation Auditor 27.1% impact on audit quality if there are no other variables are considered. While the influence of motivation Auditor indirectly to audit quality because of the relationship with the Auditor Competence is 6.6%.*

KEYWORDS: Competency, Motivation Auditor, Quality Audit

INTRODUCTION

Public Accounting profession is a profession that provides services in the areas of auditing, auditing financial statements prospectively and type of assignment attestation (SPAP, 2011). In the field of auditing, the services rendered by Public Accountant in the audit standards the public (general public) is to audit the financial statements of the company and give an opinion (opinion) whether the company's financial statements have been presented fairly in accordance with Financial Accounting Standards (IFRSs) that have been established by IAI. Financial Statements of the company audited by Public Accounting Firm (KAP) will be used by various interested parties (head of the company, shareholders, government, creditors and employees) in decision-making, therefore the audit should be carried out with as much as you. Auditors are required to carry out their duties in accordance with established standards and always uphold the ethical and moral rules, so that the image quality of the audit and public accounting profession is maintained. The final results of the audit conducted by KAP is the opinion granting public accountant. Giving opinions accountant in accordance with the criteria established in the Public Accountants Professional Standards (SPAP) is very important that the audit results do not mislead users. Shareholders, creditors, potential investors or others give

credence to the auditor to verify the reasonableness of the information in financial reports provided by the management company (Revsin et al., 2000). The research result analysis and opinion of the auditor on the financial statements of a company will determine the basis for consideration and decision making for all parties or public use (Revsin et al., 2000). For example, investors in considering and deciding investment policy, financial advisors and investment advisors in providing direction to the investors of the status and prospects of the company, lenders in considering and deciding step granting or termination of loans for companies (Revsin et al., 2000).

However it can be imagined how many people would be harmed if it is found that the financial statements has obtained judgment "unqualified" auditor does not correspond to the real situation on the financial statements (Messier et al., 2006). For example, a bank that is based on the audit reports produced by the auditor decided to provide an additional loan facilities to debtors. Where ultimately it is known that the financial statements are the financial statements that are engineered to show that the debtor remains in a state of record profit, and the auditor failed to find engineering undertaken by companies (Messier et al., 2006). Liability of auditors to the public trust given to him, the basis for the present quality of any results of the audit or examination of financial statements does (Messier et al., 2006). Must meet quality, will be highly correlated with its ability as an independent professional. Various ways have been done either by professional organizations which in this case is the Indonesian Institute of Accountants (IAPI) or the Ministry of Finance as manager and supervisor of the practice of public accounting in Indonesia to maintain and improve the quality audit of each inspection carried out by the auditor (Mulyadi and Puradireja, 2002). So strict requirements that must be passed to obtain a permit and authority to carry out the public accounting profession already ought describe the work of the auditor will give protection to any member of the public who use or put her trust in the decision making process (KMK 17 / PMK.01 / 2008),

According to Boynton and Kell (2001: 16) public accountant is an accountant who provides services to the general public, especially in the field of audit of financial statements prepared clients. The audit is primarily intended to meet the needs of users of financial information such as investors, creditors, potential creditors and government agencies. Sukrisno Agoes (2007: 47) states that public accountant is an accountant who has a permit from the Ministry of Finance or other competent authority to carry out the practice of public accounting. Arens., Et al (2010: 15) states that the auditor responsible for the audit of historical financial statements of public companies, whether large or small company and non-company business. The general public usually calls public accounting firm as auditor. On the principle of professional ethics Indonesian Accountants Association (IAI), the second principle with regard to the public interest, the first part noted that the main characteristics of a profession is acceptance of responsibility to the public. Public accounting profession plays an important role in the community, where users of the information produced by the public accounting profession which consists of clients, lenders, governments, employers, employees, investors, the business and financial world and others rely on the objectivity and integrity of public accountants. This dependence raises the responsibility of public accountant against the public interest.

Arens et al., (2010: 197-198) states the public accounting profession has a huge responsibility in carrying out the trust given to him by the public (public). There is a legal obligation in auditing that can kalsifikasikan into three parts, namely: (1) the obligation to clients, legal liability to clients usually arise because of the failure to carry out audits in accordance with less wakt agreed, the audit inadequate, failing to find errors and breach of confidentiality by a public

accountant; (2) civil liability for third parties, this obligation usually arises because a third party who feels aggrieved over the wrong decision because it relies on the results of the audit of financial statements misleading. These third parties include: shareholders and potential investors, suppliers, creditors, employees, employees, and customers; and (3) criminal liability for a third party, usually a criminal liability arises because public accountant involved directly and together with the client in committing a crime.

According to Mills (1993: 30) the professionalism of an auditor can be seen with its competence the auditor's work may be going well, according to standards applicable examination. Deeprose (2006: 122) states that a person competent to be easier to do the job than people who are not competent. With its competence it will add to its enjoyment in an activity. Rebele et al. (1996), stating that although the firm is expected to provide quality audit services, but hope to be able to produce quality audit services which in turn is largely determined by the behavior of its auditors. Malone et al. (1996), stated that the behavior of the auditor as audit team members who work at the Firm will determine the success factors KAP in running a quality audit. Herbach (2001), stating that the difference between the auditor's work motivation will impact on audit quality and audit quality is one of the important factors for the auditor to be able to survive in the long term. Siegel and Marconi (1989: 34), stated motivation is a key driver in supporting and directing behavior. Motivation is an important concept in the behavior of accountants or auditors because of the organization's effectiveness depends on the people carrying out the tasks as expected. According Lowenshon (1996) there are several factors to consider auditor who will carry out the audit engagement. This factor usually associated with the benefits to be received by the auditors, such as audit fees, the ability or competence of auditors carrying out the audit and environmental factors (eg, market competence). Several other factors also affect when the public accountant consider and carry out the audit engagement activities such as audit fees are low or require special competition.

There is a wide range of financial scandals that have led to the erosion of public confidence in the financial information presented by companies, give rise to a need for public accountants who can be trusted and can count on in giving its opinion to the public. So the public can know the financial information that has been presented appropriately. The few cases of corporate financial scandals that occurred in Indonesia include:

- 1) Scandal PT. Indofarma Tbk, in 2001, the annual financial statements, where Bapepam has completed the examination process and has imposed sanctions. (www.bapepam.go.id)
- 2) Scandal PT. Sari Husada relating to the allotment of share option program for employees and the share repurchase program on the company. The second alleged corporate action has been diverted for the benefit of executives of the company. (www.tempointeraktif.com)
- 3) Scandal PT. Indosat Tbk., Suspected of tax evasion through engineering financial statements from 2004 to manipulate the mode of transaction so that the financial statements as if the decline in profit. (www.tempointeraktif.com)
- 4) Scandal PT. Perusahaan Gas Negara (Persero) Tbk which violates the XK1 perraturan numbers on the disclosure of information that should be announced to the public over alleged stock trading involving insider (www.bapepam.go.id)

Besides the scandals committed by the company, there is also a scandal conducted by public accountants, sehingga lead to an erosion of public confidence in the integrity and objectivity of the public accountant as a party to audit the company's financial statements.

Here are a few cases of offenses committed by public accountants that occurred in Indonesia.

- 1) 'EL' sanctioned practice license suspension for 12 months from March 2008 because of violation of SPAP in the audited financial statements. Sampaga Kingdom in 2005 and PT. Hasil Bumi Persada 2004.
- 2) 'TH' penalized a business license suspension for 24 months, starting from June 2008, which violates the code of ethics of public accountants.
- 3) 'RH' penalized license suspension for 9 months starting from December 2008 due to violation of SPAP in the audited financial statements. Serasi Tunggal Mandiri for the year ended 31 December 2006.
- 4) 'TW' penalized license suspension for 12 months from December 2008 due to a foul on SPAP dalam the audit of the financial statements employee welfare foundation Pertamina UP Big III Plaju for the period 31 October 2006-31 July 2007.

Cook and Kelly (1991), states that the audit environment there is a stiff competition among accounting firms to get clients. Clients include requesting an audit client for the first time and clients who ask for change of auditor. One cause is the problem of competition competency of auditors. Increasing competition in so many accounting firms offer services at a low fee even though they do not have competence in the field of industrial clients and this is certainly very worrying because it will have an impact on the quality of audit that will be generated. Financial Accounting Standards Committee (2000), stated "the quality good audit requires competence (skills) and independence. Elements of competence is very considered in the accounting profession, especially the public accounting profession. According Sukrisno Agoes (2007: 12), the achievement of expertise begins with formal education, which is further expanded through experience in auditing practices. In addition, public accountants must undergo technical training sufficiently covering aspects of technical and general education. Assistant juniors to achieve competence should obtain professional experience with supervised adequately and Riview top job from more experienced superiors. Public accountants must continually follow developments in business and profession. Public accounting must learn, understand and apply the new provisions in accounting principles and auditing standards established by professional organizations.

Auditor Competence

An auditor must have the competence and have the obligation to maintain professional knowledge and skills on an ongoing basis. With that expected of an auditor can provide better services and the corresponding expectations of users of audited financial statements. Konrath (2002: 5), states that the examination can be done well, implementing the examination should be someone who has the education, experience and expertise in the field of accounting and auditing. An auditor must have certain qualifications in understanding the criteria used and must be competent, in order to determine the type and amount of evidence that must be collected to reach the right conclusion after the evidence is complete audit tested. An auditor must also have an independent mental attitude. In the State Financial Inspection Standards (SPKN) in the standard examination, statements about the general standard, the first part states

that "collectively examiner should have sufficient professional skills to carry out inspection tasks". Examination Standards with all organizations examiner is responsible for ensuring that each inspection collectively have the knowledge, expertise and experience required to carry out the task. Examiner also should maintain professional competence through continuing education.

Sukrisno Agoes and I Cenik Ardana (2009: 146) states that competence means the skill and ability to perform a job or profession. A competent person means a person who can do his job with good quality results. In a broad sense, competence includes mastery / knowledge (knowledge) and skills (skills) are insufficient, and have attitudes and behavior (attitude) that is suitable in carrying out the job / profession. But too often the concept of competence is meant in a more narrow sense, that is only associated with the knowledge and skills without considering the attitude and behavior. Azhar Susanto (2007: 105) states that competence means that employees have the knowledge and expertise to perform their duties. Cheng et al (2002) states competence is someone who has the knowledge (education, skills and experience) and attitudes and ethical behavior in work. With the competence of a person able to show a performance that baikdalam occupations, roles or specific situations.

Boynton et al (2006: 61) states that the competence of auditors is determined by 3 (three) factors, namely: 1) formal education at the university to enter the accounting profession; 2) Training practices and experiences in the field of auditing; 3) Following the continuing professional education for the auditor's professional career. Mills (1993: 84) states the competence of auditors can be seen from two factors: knowledge and behavior, knowledge itself dealing with education, skills and experience. Flint (1988: 48) states that the competence of auditors can be seen from the two (2) factors: knowledge and skills. Knowledge and skills are the result of education, training and experience. Bedard and Chi (1993), states that a competent person as someone who has the knowledge and procedural skills and demonstrated with extensive audit experience. Agoes and Ardana (2009: 163) states the sense of competence includes three domains, namely: cognitive (knowledge / knowledge), affective (attitudes and behaviors attitude include: ethical, emotional and spiritual intelligence) and psychomotor (technical skills / physical). For the accounting profession, the third sphere of competence include: (a) cognitive aspects, ie knowledge of accounting and related disciplines (knowledge); (b) affective aspect, namely the attitude and ethical behavior, the ability to communicate; and (c) psychomotor aspects, namely technical skills / physical, for example: the mastery of information technology (computers), technical audits and so on.

By some definitions of competence can be concluded that competence means a person who has the knowledge and have the attitude and ethical behavior in the work. The knowledge gained from education, expertise, skills and experience of someone in work. According Rezaee (2008: 6), the general auditor competence is divided into:

Professional competence.

To audit public companies, auditors must be registered with the professional organizations. Auditors must meet all the requirements of registration and inspection.

Technical competence.

Auditors should have knowledge in professional standards, roles, laws and regulations, understand the client's industry and business, corporate governance, financial reporting process and internal controls.

Competence of the process.

The auditor's ability to choose the appropriate procedures, collect evidence (testing of controls, substantive testing) and perform audit procedures.

Competence reporting

Reporting competence refers to the ability and willingness of auditors to find and report material misstatement.

According to Cook and Kelly (1991) in the audit environment there is a stiff competition among accounting firms to get clients. Clients include requesting an audit client for the first time and clients who ask for change of auditor. One cause is the problem of competition competency of auditors. According to Bedard and Chi (1993) impossible without adequate knowledge of an auditor can provide is good and quality services. Type of knowledge in auditing, among others, general auditing, functional areas, accounting issues, industry-specific, general world knowledge and knowledge of problem solving. Auditing common knowledge that can be acquired by auditors seorang formally (through college) or informally or through training conducted by the company in the context of human resource development or practical experience that has been conducted by an auditor. Knowledge about the same functional area with auditing public knowledge, but more specific in scope. While this type of knowledge of accounting issues, industry specific and general business concerned with the field of auditing. In carrying out the examination, the auditor would have to have extensive knowledge of the area auditing, accounting and client. Auditors should have knowledge of the characteristics of the client because each company has different characteristics.

According to Bedard and Chi (1993) to carry out audit tasks properly, then an auditor in carrying out the examination besides having knowledge also should have expertise. Expertise is the existence of knowledge of a particular environment, understanding of the problems arising from the environment and the skills to solve problems. Tan and Libby (1997) states audit expertise can be grouped into two groups, namely: technical expertise and non-technical skills. Technical expertise adalah fundamental ability of an auditor in the form of procedural knowledge and ability of other clerical within the scope of accounting and auditing secant non-technical skills is the ability in general. While the non-technical skills is the ability of the inside of an auditor is heavily influenced by personal factors and experiences. Ashton (1991) states that the knowledge gained through practical experience is an important component in the audit. According to Abdolmohammadi and Wright (1987) experience is a vital factor that can affect complex judgment. Auditors who are inexperienced will assign a higher error than the more experienced auditors (Kaplan and Recker, 1989).

The concept of auditing experience that often operated in years of audit experience or level of hierarchy positions used as a substitute measure auditor skills (expertise), because the concept of this expertise may not be observed directly, according to Bedard (1989). Meanwhile, according to Jeffrey (1992) states that a person with more experience in a field of substantive have more things stored in his memory and developing a good understanding of the relative

frequency of events. Tubbs (1992) suggests there is some impact on the auditor's perception, namely:

- a) The auditor becomes aware of a lot more mistakes - mistakes.
- b) Auditor had fewer misconceptions about the mistake - a mistake.
- c) The auditor becomes aware of errors are more unusual.
- d) Matters relating to the cause of the error as a department of the errors and violations of internal control objectives to be relatively more prominent.

Tubbs (1992) also reveals an experienced auditor is able to remember more mistakes - mistakes and fewer number of errors - errors made. Experienced auditors also remember more mistakes are not uncommon. Libby and Frederick (1990) found that an experienced auditor mempunyai a better understanding of the financial statements. Experienced auditors are better able to give a plausible explanation on errors in the financial statements and may classify the error based on the audit objectives and the structure of the underlying accounting system.

Motivation Auditor

According to Siegel and Marconi (1989: 34), motivation is an important concept in the behavior of accountants or auditors because of the organization's effectiveness depends on the people carrying out the tasks as expected. The formulation of thinking behavior experts claim that people usually make choices based awards (income) desired and choose behaviors that allow it to achieve the award. According to Mills (1993: 30), the motivation of auditors in carrying out audit is basically to continue operations and business continuity in its favor. Motivation auditor also arise as confident that he can carry out these audits, as well as the customer demand and the existence of several commercial needs. Tan (2000), said there are several factors to consider auditor's motivation at work, namely: the variation of tasks and activities, audit fees, an increase in status, the awards will be given, and to demonstrate the ability to work.

According to Leslie (1997), since the 1970s many researchers raised the issue of motivational aspects in the design of behavior in accounting and organizational behavior theory which is widely used in the design of behavior in accounting research aspect is the theory of work motivation. This is due to motivation is a complex problem in the organization, because the needs and desires of each person is different. Something important for someone is not necessarily important for others, as well as with the accountant. According to Leslie (1997), among the various theories of the most dominant motivation used in the research development aspects are behaving in accounting expectancy theory (expectancy theory) and the theory of goal setting (goal setting theory). Robbins and Judge (2007: 166), states that motivation is the process that determines the intensity, direction and persistence of individuals in order to achieve the target. According to Wagner and Hollenbeck (2005: 105), motivation refers to the energy a person to do a job. Mathis and John (2000: 89), stated motivation is a desire in a person that causes the person to act. Someone often take action for a matter of achieving the goal and motivation is the driving force that led to the goal. Victor H. Vroom expectancy theory in 1964 (Robbins and Judge, 2007: 188-190), explains that the motivation is the strength of a tendency to act in certain ways and that depends on the strength of an expectation that the act will be followed by output and the particular appeal of the output for the individual. Based on some of the above definition can be concluded that motivation is a process that determines the intensity, direction and desire inside a person to do an act in order to achieve the desired goal.

Hierarchy of Needs theory (Abraham Maslow)

Abraham Maslow, a psychologist discovered the theory of hierarchy of needs (hierarchy of needs) famous in 1943 explained that there are five levels of human needs and desires (Robbins and Judge, 2007: 167-168), as follows: Physiological Needs (physiological needs), namely the lowest level of requirements. The most basic needs, such as hunger / need for food, thirst, sex, drink, shelter / housing, and rest / sleep and so on. If physiological needs have been met, then the safety needs will arise in his place. Security requirements (safety needs), namely the need for safety and protection from harm and fear. Social needs (social needs), namely the need for satisfaction and a feeling of belonging, accepted in a group / affiliated to give and receive affection / love, and fulfillment in relationships with other people a sense of kinship, friendship. Affiliation with other people makes people dependent and vote together with others to carry out their duties productively. Award needs (esteem needs), the need for status or status, recognition, self-respect, reputation and achievements.

Self-actualization needs (self-actualization needs), namely the need for self-fulfillment, to harness the potential of self, self-development as much as possible, creativity, self-expression and do what is most suitable and finish the job himself. Actualization is the highest need. This requirement will dominate a person's behavior when all the needs at the lower levels have been met. Needs is what motivates a person to work to get self-realization, this requirement also rarely met (Robbins and Judge, 2007 : 167-168).

Theory X and Theory Y Douglas McGregor

According to Robbins and Judge (2007 : 168-169), the theory of motivation which combines internal and external motivation developed by Douglas McGregor. McGregor, an American social psychologist, in a research project that examines the motivations and behavior of the general members of the organization, has formulated two basic theories about the differences in human behavior. The second theory was called by the name of theory X and theory Y. McGregor famous theory X and theory Y.

McGregor stated that the essence in this world there are two situations, namely :

Theory X:

Traditional theories about life many organizations are directed and controlled on the basis of the theory X. Assumptions underlying theory of X is:

- a) That man is essentially lazy, dislike work and will avoid it if it can, does not have the ambition, led happy and motivated solely by economic elements.
- b) Because, basically, workers do not like to work, it must be coerced, controlled, treated with punishment and directed to the achievement of organizational goals. Role Management: organize, direct to supervise by force of gravity, ruled and threatened with punishment in order to perform continuous efforts to achieve the objectives of the organization.

Theory X is still widely used in organizations because managers believe that the assumptions were correct and a lot of properties that can be observed from human behavior in accordance with the assumptions. But the theory X can not answer all the facts that occurred in the organization.

Theory Y:

Assumptions of the theory Y is:

- a) dan.mental physical effort by humans to work is human nature, as well as playing or resting.
- b) The average human being willing to learn, in appropriate conditions, not only accept but to seek responsibility.
- c) There is a great ability in ingenuity, creativity and imagination to solve organizational problems they face are widely spread on all employees.
- d) external control and punishment are not the only cata to direct efforts in achieving organizational goals.
- e) Attachment to the purpose of the organization is a function of awards received for his achievements in the achievement of that goal.
- f) The organization sehanrsnya give people the possibility to realize their potential, and are not only used partially.
- g) That PACIA hakckatnya man likes to work well, and are motivated by self-control and self-development
- h) Humans basically have the will to achieve a purpose associated with awards / prizes are awarded if the goal is reached. People will learn not only to accept responsibility, even they will seek it.
- i) Humans can control themselves, have the capacity for creativity, motivation is not just physiological.
- j) Role Management: organizing, directing, with an emphasis on growth, autonomy, and rewards.

Theory Y suggests that seek physical and mental effort in work is natural and just as it did in the play. People will be trained to rule and control himself in order to achieve the targets they have agreed. Usually people tend to implement the theory of X which is not entirely true. Therefore, elements of the theory Y peru be considered as an alternative to the theory of X (Robbins and Judge, 2007: 16 Robbins and Judge, 2007: 168)

Needs Two Factor Theory (Frederick Herzberg)

According to Robbins and Judge (2007: 168-169), Frederick Herzberg trying to develop a theory of Maslow. This theory is known as the theory of two-factor model of motivation (two-factor models of motivation) or the motivation-hygiene theory (motivation-hygiene theory) or often abbreviated theory MH, 1950. Herzberg concluded that there are two separate groups of factors that affect a person's motivation to work in the organization, namely satisfying work (job satisfiers) relating to the content of the work, and the cause of job dissatisfaction (job dissatisfiers) is concerned with the atmosphere of the work. Factors that may cause the motivation referred to as motivators (satisfiers) and the factors that can lead to dissatisfaction (dissatisfiers) called hygiene factors (hygiene factors) / climate factors healthy or maintenance

factors (maintenance factors), as necessary to maintain the level of to taste satisfaction in oneself, is not very motivating factor. Maintenance factor can be a motivation for some people who want to reward it. At least some of the motivators may be just the maintenance factor for others. Herzberg emphasizes rewards within an organization closely related to job satisfaction. This two-factor theory of motivation is a particular theory can be applied to the work motivation (Robbins and Judge, 2007: 168-169).

McClelland's Theory of Needs (David McClelland)

According to Robbins and Judge (2007: 172-174), another important concept motivation theory is based on the existing strengths in man is the motivation of achievement (achievement motivation). Humans essentially have the ability to excel in the ability of others. A person is considered to have the motivation to excel if you have the desire to perform a work that performed better than other people's work achievement. McClelland focused on three human needs (Robbins and Judge, 2007: 172), namely:

Need for achievement; Need for achievement (need for achievement) is the urge to overcome the challenges, for developed and developing. A boost in a person to overcome all the challenges and obstacles in order to achieve the goal. People who have this urge to progress, want to grow and develop. Completion something it should be solved and not for rewards that accompany it.

Need for power; The need for power (need for power) is the urge to influence people and change the situation of people who are motivated powers want to have an impact on the organization and willing to assume the risk to do it. If the power has been obtained, it may be used constructively or destructively may also

Need for affiliation; The need for affiliation (need for affiliation) is the urge to connect with people effectively on the basis of the social. People are motivated affiliates work better when they praised cooperation kareua attitude and they are fun. They were motivated affiliates tend to choose people around them who are friends. They receive the inner satisfaction of being in a friendly environment, and they want the flexibility to foster this relationship in sensitivity.

Cognitive Evaluation Theory

According to Robbins and Judge (2007 : 174) , in the late 1960s a researcher pointed out that the introduction of extrinsic rewards , such as salary , on their work before an intrinsically have been able to benefit because of the pleasure associated with the content of the work itself , which will tend to reduce the overall level of motivation . Historically , motivation theorists generally assume that intrinsic motivation such as achievement , responsibility and competence is not dependent on extrinsic motivation such as high wages , promotion , supervisor relationship is good and pleasant working conditions . That is, the stimulus will not affect other stimulation . Cognitive evaluation theory suggests otherwise. This theory argues that when extrinsic rewards are used by organizations as a reward for superior performance , intrinsic rewards , which came from individuals who did what they like, will be reduced. In other words, when extrinsic rewards are given to a person to carry out an interesting task, reward it causes intrinsic interest of the task itself degenerate (Robbins and Judge, 2007: 176) says that the specific purpose of improving the performance, that goal is difficult, if received well, produce a better performance than the easy goal. Locke said that the purpose of determining by employees greatly affects the employee goals. That encourages people to work is an interest,

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acceptance and commitment of people to work and this is influenced by the working conditions: difficulty, clarity and the role of the state is influenced by the working environment with the aim of duties and incentives. So if the goal is unacceptable, especially when the goal is difficult, people will be motivated to work harder (Robbins and Judge, 2007: 177).

Goal-Setting Theory (Edwin Locke)

According to Robbins and Judge (2007: 177), goal-setting theory put forward by Edwin Locke in the late 1960s. Locke argued that the intention to work towards the goal of a major source of motivation to work. That is, tujuann will tell someone what needs to be done and how much remains to be done. More precisely, we can

Reinforcement Theory

According to Robbins and Judge (2007: 180), mainly driven behavior through positive reinforcement. Positive reinforcement (positive reinforcement) menyediakan unpleasant consequences that encourages repetition of the behavior. Negative reinforcement (negative reinforcement) occurs when the behavior is accompanied by elimination of unpleasant consequences therefore, the concept is not the same as punishment, which usually lead to something unpleasant.

Flow Theory

According to Robbins and Judge (2007: 181), an essential element of the flow experience is that the motivation is not related to the ultimate goal. Human activities when they reach the final target. Human activities when they reach the feeling is not limited in time, which is derived from the activity itself and instead attempts to reach the target. Thus when a person experiences a feeling of flow, then that person is really motivated. A clearer understanding of the flow is offered in models of motivation Ken Thomas. Thomas describe the employee as someone who is motivated, if someone really care about the work that person will look for a better way to do it and got the strength and satisfaction in doing it well. Model Thomas suggested that the motivation is achieved when people experience feelings-feelings for: choice, competence, meaningful and progress. Options are opportunities to be able to select the activities of the task that makes sense for someone and do so in a way that is adequate. Competence is the achievement that a person feels while doing the activity in a way that is very skilled. Meaningful is the opportunity to pursue goals valuable tasks; target that occurred in the larger scheme. While the progress associated with the feeling that someone made a significant step forward in achieving the objectives duties.

Theory of Justice

According to Robbins and Judge (2007: 183), this theory states that the main input into the achievement and job satisfaction is the degree of justice or injustice received people (employees) in a work situation. Justice theory assumes that people also have a strong need to maintain a balance between the things that are seen as input or contribution, with the rewards obtained. If one views the inequities between the things that are given with the things that he has received, there will be a boost in the mind of that person, and that person will be motivated by the need to reduce or eliminate impulse and injustice. Theory of justice by Goodman argues, that people choose jobs that provide a fair wage and decent. Organizations must provide a reasonable compensation, if not, people will not be satisfied, reducing the work or leaving

work. On the other hand people look at it relative rewards earned, need to be compared with others who do the same but the higher paid. He will not be satisfied and will leave his job.

Hope Theory (Victor H. Vroom)

According to Robbins and Judge (2007: 188-190), motivational approach model of hope (expectancy model), developed by Victor H. Vroom in 1964, expanded, enhanced by the Porter and Lawler as well as others. This theory is rooted in cognitive concepts put forward by psychologists, particularly Kurt Lewin and Edward Tolman. Expectancy theory argues that employees are motivated to make more effort if he believes that the effort will yield good performance appraisal. Good judgment would encourage organizational rewards such as bonuses, salary increase or promotion. Vroom explained that the motivation is the result of three factors, namely, how much one wants a reward (valence), the assessment of likelihood by someone that the achievement of the objectives would be to follow the efforts exerted (hope), and estimates that the achievement of the targets would lead to the acquisition of reward desired (instrumentality). Valence refers to the strength of preference for someone to obtain a reward. This is an expression level of a person's desire to achieve a goal. For example, if an employee wanted a promotion, then it has a valence yang tinggi promotion of employment. Hope is the strong level of confidence that the work efforts will result in the completion of a task, because hope is the relationship between effort and achievement. Instrumentality indicate a person's belief that it will get a reward if the task can be completed (Robbins and Judge, 2007: 190).

Quality Audit

In the development of today's business world, the responsibility of the accounting profession developed in accordance with the demands of users of the services offered by the firm. Given the importance of public accounting function it is necessary efforts to maintain the quality of services of the public accounting profession that public confidence in the profession is not diminished after many cases of corporate failure that occurred within and outside the country. De Angelo (1981) defines audit quality (quality audit) as the probability that an auditor discovered and reported on the existence of an infringement in the accounting system of its clients. Beatty (1989) states the audit quality as accuracy of information submitted auditor. While Wallace (1980) states that audit quality is a measure of the ability of the auditor to find errors and bias and improve the purity of the data in accounting. From the above understanding can be interpreted that audit quality is the probability that an auditor to find and report an error or fraud that occurs in the client's accounting system. And capabilities that have been designed and auditors to find mistakes in order to improve the purity of the data in accounting.

De Angelo (1981) states that the auditor with the ability to be able to find a violation, and the key is the auditor must be independent. But no information about the technical capability (such as audit experience, education, professionalism, and the structure of the audit firm), capability and independence would be difficult to separate. Research and Development Control stated kualitas BPKP audit is a systematic and independent examination to determine whether quality activities and achievement of results in accordance with the plans that have been designed and whether the plan can be implemented effectively in achieving goals. Thus the quality of auditing is a management tool used to evaluate, confirm or verify the activities related to quality. According to Boynton et al., (2006), every profession has always been associated with quality of service that it generates, not the exception public accountant. The quality of services is essential to ensure that the profession accountable to clients, the public and the rules - rules.

Quality audits of course refers to a standard or criterion is pleased with the size and quality of implementation was associated with the objectives to be achieved by using the procedure in question. Audit quality is difficult to measure objectively, so that the researchers used various dimensions of quality of audits. Mock and Samet (1982) conducted a survey of auditors in the United States by developing quality attributes auditor of the literature. Research results identified five key characteristics of quality audit including planning, administration, procedures, evaluation and treatment. Schroeroeder et al (1986) conducted survey against the auditor in the United States to determine the effects of 15 factors of audit quality and audit teams found the element factor is more important than the element of public accounting firms. Results of this study concluded five important factor determining the quality of the audit, the attention of partners and managers of the firm in the audit, planning and implementation, communication audit team and client management, the independence of the members of the audit team and keep current. Sutton and lampe (1990) using trained auditors in the United States to develop a model evaluation of audit quality. The model uses 19 audit quality attributes that can be classified in three categories, namely: planning, field work and administration. Sutton (1993) using a group of experienced auditors to develop and validate the quality of the audit and the size factor. The result identified 19 audit quality factors that can be categorized into three groups, namely: planning, field work and administration. Aldhizer et al (1995) conducted a survey in 93 government auditors conducted by the American Institute of CPAs Federal Audit Assistance to identify a number of common attributes associated with audit quality. The result ter identification of seven factors of audit quality are: knowledge of the industry, familiarity with the industry's authoritative literature, audit hours and audit fees from, whether the in-charge auditor was a cpa, general audit knowledge and experience, firm quality control commitment and the time needed to complete the audit.

Duff (2004) tested the quality of the audit by the respondent auditor, auditee and investors. Research results found four dimensions of audit quality, namely: technical quality, service quality, relationship auditee auditor, independence. Samuelson et al (2006) conducted a survey on the perception of the quality audit 302 finance director, discovered 6 dimensions of audit quality, the experience of the auditor, executive management engagement, understanding the client's systems and internal controls. Boon et al (2008) examines the attributes of audit quality and found 14 attributes, namely: 1) experience; 2) industry expertise; 3) responsiveness; 4) technical competence; 5) independence; 6) due care; 7) quality commitment; 8) executive involvement; 9) conduct field work; 10) the audit committee; 11) ethical standards; 12) skepticism; 13) freshness of perspective; 14) individual responsibility.

According Kreitner et al (2000: 551), there are three approaches leadership theory to understand the nature of leadership and leadership behavior appropriate in different situations, namely: the trait approach (traits approach), the behavioral approach (behavior approach) and situational approach (situational approach).

Approach Nature (Traits Approach): Studies on the nature of leadership theory through an approach that is done by identifying the traits and characteristics - personality traits that distinguish leaders with followers.

Approach Behavior (Behavior Approach): Behavioral approach considers that the success of a leader is determined by the behavior of the leadership. This approach can be in the identification of the specific leadership behaviors of a leader in activities to influence the members of the group.

Situational Approach (Situational Approach): This approach is based on a combination of behavioral relationships, behavior and maturity level tasks subordinates in the execution of the functions, tasks and objectives.

In the opinion of Robin (1998: 283) organizational culture as a common perception held by members of the organization the which is a system of shared meaning. The function of organizational culture are: (1) create a clear distinction between one organization and another, (2) bring a sense of identity for the members of the organization, (3) facilitate the emergence of a commitment to a broader than the individual self-interest; (4) increase of the stability of the social system; (5) the orientation of the team, not the individual; (6) to agresifan, competitive and not relaxed; (7) the stability of its growth, Affect the productivity of the organization. Behavior theory is a theory proposed by Gage and Berliner about a change in behavior as a result of experience. This theory later evolved into the flow of the psychology of learning that Affect the development of education and learning theory known as behavioristik flow. This stream emphasizes the formation of behavior Appears as a result of learning.

Behavior theory model of stimulus-response relationship, seated people who learn as individuals who are passive. Response or certain behaviors by using training methods or habituation alone. The emergence of the behavior will be stronger when given the strengthening and will disappear when subjected to punishment. Behaviorism did not want to question whether man is good or bad, rational or emotional, behaviorism just want to know how the behavior dikendalikan by environmental factors. In the sense of learning theory that a greater emphasis on human behavior. Regard the individual as being reactive, responding to the environment. And maintenance experience will shape their behavior. From this, timbulah concept of "human machine" (Homo Mechanicus). The hallmark of this theory is prioritizing the elements and small parts, are mechanistic, emphasizes the role of the environment, concerned with the formation of a reaction or response, emphasizing the importance of exercise, concerned with the mechanisms of learning outcomes, and the ability to attach great importance to the role of learning outcomes obtained is the emergence of desired behavior.

THEORY S-R

They point to a process of action (Stimulus) and response (response) is very simple. For example, if a man blinking an eye to a woman, and then she was blushing that is the theory of SR. So the SR theory assumes that the words of the verbal (spoken - written), nonverbal cues, drawings, and specific actions will stimulate others to respond in a certain way. Then this theory can be considered as the process of the exchange or transfer of information. This process can be reciprocated and has many effects. Each effect can change the following communication actions. In the process of information transfer, there are two possible responses that will occur after the stimuli provided by the communicator, ie negative and positive reactions. A positive reaction occurs when the communicant receives stimuli from the communicator and react as expected by the communicator. For example, if you meet up with your friends and you waved to him.

THEORY S-O-R

Beginning in the 1930s, was born a classic model of communication that are much influenced psychological theory, theory SOR stands for Stimulus-Organism-Response. Material object of psychology and communication science is the same, namely human soul includes components: attitudes, opinions, behaviors, cognition affection and konasi. The basic assumption of this theory is: mass media targeted effect, immediately and directly to the communicant. Stimulus Response Theory or SR theory has the capacity as a stimulus (S) and generate responses (R) are strong, too. Basically as human beings we are very limited ability to connect with our environment and with our neighbor. Physiologically, at least we only have five sensory organs. Environmental phenomena that are contained in many psychological explanations, including theoretical explanations outside kecenderunagn behaviorism, is the concept of unit input stimuli as sensory organs.

However, what makes the object as a stimulus is not because it is in the human environment but because he was accepted as one unit that can be accepted by the human sensory organs. Stimuli provide input tools for sensory organs and consequently provide data used in the explanation of human behavior. This suggests that humans are sensitive to stimuli in their environment, naturally it applies the law there is action there is a reaction. SOR theory describes how a stimulus response. The simplest level of interaction occurs when a person's actions and responses given by others. According to Fisher SR term is less precise due to the intervention of organisms between stimulus and response so used the term SOR (Stimulus-Organism-Response). SOR theory assumes that organisms produce behavior if there is a certain stimulus conditions anyway. So the effect that arises is a special reaction to the stimulus. Hosland, et al (1953) says that the behavior change process is essentially the same as the process learn. The behavior change process illustrates the learning process in individuals consisting of:

- Stimulus (excitatory) given in organisms can be accepted or rejected. If the stimulus is not accepted or rejected means that no effective stimulus affects the individual attention and stop here. But if the stimulus is received by the organism means that no attention from the individual and effective stimulus.
- If the stimulus has gotten the attention of the organism (received) so he understands this stimulus and proceed to the next process.
- After that organisms process the stimulus resulting in the willingness to act in the stimulus it has received (act).
- Finally, with the support and encouragement of environmental facilities, the stimulus effects of the individual's actions (behavior changes).

Furthermore, this theory says that behavior can be changed only if the stimulus (stimuli) were given really exceed the original stimulus. Stimulus that can exceed the initial stimulus means a stimulus is given to be able to convince the organism. In convince these organisms, reinforcement factor plays an important role. The process of change in attitude appears that attitudes can be changed, only if the stimulus that hit actually exceeds the original. Citing the opinion Hovland, Janis and Kelley stating that in reviewing the new attitude there are three important variables are:

(a) attention,

- (b) understanding and
- (c) acceptance.

This theory is based the assumption that the cause of the behavior changes depending on the quality of the stimuli (stimulus) that communicates with the organism. That is the quality of the communication source (sources) eg credibility, leadership, style of talking determine the success of behavior change a person, group or community.

Accomplished studies

Carcello et al (1992) The research found four most important factors in determining the quality of the audit, the audit team and the company's experience with clients, expertise in the client's industry, responsive to the needs of clients, and in accordance with common standards (competence, independence, and due care). Behn et al (1999) The results of this study found that the expertise and experience are the attributes of audit quality. Hay and Davis (2004), this study found that the knowledge possessed auditor will affect the quality of the audit. Malone et al (1996), this study investigated the relationship between audit quality with personality characteristics auditors. Auditor personality characteristics which are locus of control, self-esteem, need for approval, motivation and need for achievement. Becker (1997), this research investigated the motivation of auditors and the performance of the decision which is used to select the information used in decision-making.

Herbach (2001), this research finding to be able to produce better quality audit, the auditor's behavior is one of the factors that influence. Among the behaviors that affect the quality of the auditor is the auditor motivation. Miller and Ramsay (2006), this study found that the auditor influential motivation to improve performance auditmya. Beattie and Fearnley (1995), this study identified five key characteristics in its relationship with audit quality, the integrity, competence teknik in general, the quality of work relationships, reputation and technical competence of the audit partner. Rasmussen and Jensen (2001), this study found the six dimensions of quality audits, ie personal credibility, the independence of auditors, reporting transparency, knowledge of the client's industry, loyalty to the minority shareholders, the skepticism of the auditor to the auditee.

Framework

One form of accountability in managing and controlling the management of the company to the owners is through the financial statements. Because many people who need the information from the financial statements, the financial statements must be audited by an independent third party that the information in the financial statements into a report that a more complete, accurate and impartial. Arens et al (2010: 7) states that the audit is needed to reduce the risk of information presented in the financial statements are irrelevant and unreliable. The relevance of information relating to the ability of such information in making a different decision by helping users to form predictions about events in the past, the present and the future. While the reliability of the information relating to the ability of such information in presenting what is supposed to be served. Parties are entitled to conduct an audit of financial statements is a public accountant.

In order for the work the auditor can run smoothly will require competence in work. According to Cheng et al (2002) competence is someone who has the knowledge (education, skills and experience) and attitudes and ethical behavior in work. Mills (1993: 84) states the competence

can be seen from two factors: knowledge (education, skills and experience) and behavior (ethical behavior). According to Boynton et al (2006: 61) competency can be observed from formal education at a university to enter the accounting profession, practical training and experience in auditing and follow continuous professional auditor during the professional career. According to De Angelo (1981) quality audit is the probability that an auditor discovered and reported on the existence of an infringement in the accounting system of its clients.

Some studies using different indicators of audit quality in research, such as Carcello et al (1992) which uses the audit team and firm experience with clients, industry expertise, CPA firm responsiveness to client needs, CPA firm compliance with general audit standards, CPA firm commitment to quality, CPA firm executive involvement, conduct of audit field work, involvement of the audit committee, individual team member characteristics, CPA firm personnel maintain skeptical attitude, CPA firm personnel maintain freshness of perspective and degree of individual responsibility. Behn (1997) using the 12 attributes of audit quality, namely: the experience of a team of auditors KAP, understanding effective audit in the audit, with a good response to the needs of the client, work teams audit competent technically, the adequacy of KAP with SPAP, proficiency KAP standards quality control, the firm's commitment to quality, involvement of executive leadership, guidelines for field work, the involvement of the audit team, a code of ethics accountants and auditing knowledge and skepticism audit team.

Duff (2004) found four dimensions of audit quality, namely: technical quality (reputation, ability and assurance), quality of service (empathy, responsiveness, non audit services), auditor - auditee relationship (expertise, experience, status) and independence (objectivity). Samuelson et al (2006) used the audit quality attributes such as auditor expertise, responsiveness to the client, professionalism, auditors manager involvement and understanding to client systems and the study of internal control. While Boon et al (2008) examines the attributes of audit quality and found 14 attributes, namely: 1) experience; 2) industry expertise; 3) responsiveness; 4) technical competence; 5) independence; 6) due care; 7) quality commitment; 8) executive involvement; 9) conduct field work; 10) the audit committee; 11) ethical standards; 12) Skepticism; 13) freshness of perspective; and 14) individual responsibility. So that checks can be done well, implementing the examination should be someone who has the education, experience and expertise in the field of accounting and auditing (Konrath, 2002: 5; Arens et al. 2010: 11). According to De Angelo (1981) relates to the quality of work of auditors qualified expertise, timeliness of completion of the work, the adequacy of the examination of evidence, and the attitude of independence on the client. So if the auditor can carry out its work with the professional audit report produced will be quality.

Carcello et al (1992) found the experience effect on audit quality. Aldhizer et al (1995) and Hay Davis (2004) reveals that the knowledge will improve the quality of audit. Flaming (2002) and De Angelo (1981) found the quality of the audit affected the auditor's knowledge (competence). While research Behn et al (1999) and Samuelson et al (2006) found auditor expertise effect on audit quality produced. Siegel and Marconi (1989: 34), stated motivation is a key driver in supporting and directing behavior. Motivation is an important concept in the behavior of accountants or auditors because of the organization's effectiveness depends on the people carrying out the tasks as expected. Becker (1997), stating the intrinsic motivation of auditors will have an impact on the quality of his work. Herbach (2001), motivation auditor

affect the quality of the audit. Miller and Ramsay (2006), found that the auditor influential motivation to improve the performance audit.

Based on the framework that has been described, the linkages between research concepts can be illustrated in the following figure:

Image

Competence of auditors and auditors' motivation affect audit quality.

METHODS USED

The object of this research is the competence of auditors, motivation auditors and audit quality. While the research is the subject of an external auditor registered public accounting firm in Jakarta. Based on the research objectives that have been formulated, it can be seen that this research is descriptive and verification. Descriptive research is research to obtain a description of the characteristics of variables, while the verification is a research study that seeks to examine the issue temporary answer (hypothesis) based on a particular theory. Therefore, the research method used in this study is a survey method, because it has the characteristics associated with the objectives to be achieved, which is descriptive and verification, and data collected from a sample that has been determined, which is obtained by using a collection of specific data namely questionnaire (Masri Singaribuan and Sofyan Effendi, 1995: 5).

Type of relationship research is causal, because it examines the relationship between the variables studied and tested the effects of one or more variable against another. Cooper and Schindler (2001: 151) states in a common causal research correlational relationships between variables is the cause of the other variables, so that more appropriate type of study is a causal relationship.

Variable operationalization

Kerlinger (1992: 51) states that the operational definition means putting meaning to a construct or variable by defining the activities or actions that need to measure constructs or variables. In other words, an operational definition is a specification of the activities of researchers in measuring a variable. The operational definition of variables in this study will be carried out based on the type of variables involved. Furthermore, these variables will be translated into sub-sub variables each, and so on each sub variables can be translated into indicators. Once translated into the indicators, then later the indicators used as a guide to create the questions in the questionnaire. Each indicator of the variables of this research are translated into a question and forth in the list of questions. Measurement techniques used to transform qualitative data from the questionnaires into a quantitative data is Summated Rating Method: The Likert Scale, which is an ordinal scale measurement. This measurement technique is used because this technique does not require the use of categories, and the subject is measured is not limited to only two alternative answers. The operational definition of variables in this study are:

Motivation auditor: Auditor motivation is the strength of a tendency of an auditor to act in certain ways and force it to rely on the hope that it would be followed by specific output and the attractiveness of the output for the auditor (Lowenshon and Collins, 2001). Further motivation auditor represented by variable X1.

Competence Auditor: Competence auditor is someone who has the knowledge gained from education, expertise, skills and experience and have the attitude and ethical behavior in the work (Cheng et al., 2002). Furthermore, the competence of auditors is represented by X2.

The quality of the audit: Quality Audit is the probability of an auditor in discovering and reporting an error or fraud that occurs in the client's accounting system (DeAngelo, 1981). Furthermore, audit quality is represented by the variable Y.

Population and Sampling Research

The population in a study by sekaran and Bougie (2010: 262-263) is defined as: "the entire group of people, events, or things of interest that researcher wishes to Investigate." While the sample is a small part of the population is taken and pursued representing all the important elements of the population. Understanding population according Sugiyono (2009: 80) is as follows: "Population is the generalization region consisting of objects or subjects that have certain characteristics defined by the researchers to be studied and then withdrawn conclusions". The target population in this study is the auditors who work in public accounting firm that has been registered in Jakarta, on the grounds that the amount of public accounting firms located in Jakarta has a number of representative when compared to the amount of public accounting office in another city. In doing its work, auditors working in a team made up of: partner, senior auditors (auditor-in-charge). While the respondents in this study is the auditors who have been trained and the name has been registered, which allows as a partner, and senior auditors (auditor-in-charge). IAPI based directory KAP in 2012 there were 237 registered in Jakarta. "The sample is part of the number and characteristics possessed by the population". (Sugiyono 2009: 73) Sampling was done by using probabiliity that provide equal opportunity for every member of the population to be elected. The sampling technique used is random sampling. In this technique, sampling is done randomly. Minimum number of samples was determined using Slovin formula (Husein Umar, 2005: 78), namely:

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$$n = \frac{N}{1 + N(e)^2}$$

Description:

n = sample size

N = population

e = degree of error is within tolerable limits , this study uses 10 % .

Based on the Slovin formula , the minimum number of samples that registered auditor in public accounting directory , calculated as follows :

$$n = \frac{237}{1 + 237 (0,1)^2} = 70 \text{ (rounded up)}$$

The analytical tool used is multiple linear regression, where the regression analysis to explain the relationship between the response variable (dependent variable) with the factors that affect more than one predictor (independent variable).

Testing Methods Data

The research data was obtained by submitting a list of questions to respondents through the questionnaire, the answers of the respondents to this question is a measure that will be tested. The data obtained from the respondents need to be tested for validity and reliability to avoid things that are biased and question the validity of this study, the necessary tests on the instruments. Validity and reliability are as follows:

Validity Test (Test of Validity): A measurement scale is valid if it does what it should do and measure what should be measured. According Indriantoro and Supomo (1999: 180), the validity test conducted to gain confidence that each question has been grouped on the variables you have defined a measuring instrument whose validity tall will have a variant of a small error or in other words, the test is run in size to give results in accordance with the intent of the test. So that the data collected is reliable data. According Sugiono (2007: 267): "The validity of the degree of accuracy of the data occurs on the object of research with the power that can be reported by the investigators."

Test validity is the precision of a scale or measuring instruments used . Referring to the opinion of sekaran and Bougie (2010 : 158-161) generally consisted of content validity , criterion - related validity , and construct validity . High and low validity of the instrument indicates the extent to which the data collected are not deviate from the description of the variable in question . Total item correlation was used to test the internal validity of each item study questionnaire prepared statement in the form of scale. In this context , the correlation total item formulated as follows :

$$R_{xy} = \frac{N \sum XY - (\sum X)(\sum Y)}{\sqrt{\{N \sum X^2 - (\sum X)^2\} \{ (N \sum Y^2) - (Y^2)\}}}$$

Description:

X = a score of certain statements of each questionnaire

Y = total score of all statements of each questionnaire

N = total questionnaire / respondent

Test the validity of this research is done by correlating the score of each question with a total score for each variable. To determine which items have adequate validity, the experts set the benchmark total item correlation coefficient of 0.25 or 0.30 as the minimum limit is valid whether or not an item (Kusnendi, 2008: 96). Having determined that the questions (grain) used in this study are valid subsequently declared invalid question was tested reliability.

Reliability Test (Test of Reliability): Reliability test is performed to determine whether the data collection tool shows the level of precision, accuracy, stability or consistency of the tool in revealing certain symptoms of a group of individuals even if carried out at different times. According Indriantoro and Supomo (1999: 180), the concept of reliability can be understood through the basic idea of the concept, namely consistency. Reliability test is intended to determine the extent to which the measurement results remain consistent, if the measurement is done twice or more of the same symptoms.

Reliability test using Cronbach's Alpha (have now and Bougie, 2010: 325). The benchmark is generally widely accepted indicator is to get coefficients greater than 0.60 otherwise unreliable.

RESEARCH RESULT

The object of this research is the competence of auditors, motivation auditors and audit quality. While the research is the subject of an external auditor registered public accounting firm in Jakarta.

Validity test. Results validity coefficients for statements relating to the Auditor Competency variables (X1) are described in detail in the following table.

Table 1: Validity Coefficient Calculation Results

Variabel	No. Grain	r	rtabel	Description
X1	1	0,643	0,3	Valid
	2	0,563	0,3	Valid
	3	0,556	0,3	Valid
	4	0,673	0,3	Valid
	5	0,562	0,3	Valid
	6	0,438	0,3	Valid
	7	0,741	0,3	Valid
X2	8	0,673	0,3	Valid
	9	0,671	0,3	Valid
	10	0,719	0,3	Valid
	11	0,728	0,3	Valid
	12	0,727	0,3	Valid

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	10	0,719	0,3	Valid
	11	0,728	0,3	Valid
	12	0,727	0,3	Valid

Y	13	0,324	0,3	Valid
	14	0,727	0,3	Valid
	15	0,835	0,3	Valid
	16	0,787	0,3	Valid
	17	0,661	0,3	Valid
	18	0,685	0,3	Valid
	19	0,823	0,3	Valid

Source: Primary Data

The results obtained for the correlation coefficient to a 7-point declaration questionnaires variable Competence Auditor (X1), 5 point statement questionnaire variables Motivation Auditor (X2) and 7-point declaration questionnaire variables Audit Quality (Y) indicates that the value of the correlation coefficient (r) is greater of the critical correlation coefficient (0.3). This indicates that each item contained in the questionnaire Auditor Competency variables (X1), motivation Auditor (X2) and Quality Audit (Y) can be declared valid and fit for use as a measurement in this study.

Reliability Test Results

Reliability test showed an understanding that the instrument can be trusted to be used as a tool or a data collection instrument makers who tend to direct the respondents to select certain answers. This test is applied using Alpha coefficient. If the value of the coefficient is greater than 0.7, the answers given by the respondents related to the questions posed as a reference for this study, trustworthy (reliable).

Table 2: Reliability Coefficient Calculation Results

No	Variabel	Koefisien Reliabilitas	Description
1	Auditor competence (X ₁)	0,841	Reliabel
2	Motivation Auditor (X ₂)	0,872	Reliabel
4	Quality Audit (Y)	0,889	Reliabel

Source : Primary Data

Description of Respondents Against Research Variables

Competence Auditor: Competence auditor is someone who has the knowledge gained from education , expertise , skills and experience and have the attitude and ethical behavior in the work. Auditor competence is measured by five indicators: Knowledge , Education , Expertise, experience , attitude behavior.

Table 3: Results Descriptive Auditor Competency

No	Question	Answer					Total	Skor
		5	4	3	2	1		
Education								
1	During this time the auditor at the firm where you work has a formal education S1 Accounting	37	13	0	0	0	50	237
		74,0%	26,0%	0,0%	0,0%	0,0%	100,0%	
2	Currently the firm you work for providing training that supports your work as a field auditor continuously	38	9	0	2	1	50	231
		76,0%	18,0%	0,0%	4,0%	2,0%	100,0%	
3	Various training organized by the firm where you work today , aims to improve your skills as auditor	38	10	0	0	2	50	232
		76,0%	20,0%	0,0%	0,0%	4,0%	100,0%	
4	During this time the firm of auditors in conducting the audit can be carried out on the job training	17	23	0	6	4	50	193
		34,0%	46,0%	0,0%	12,0%	8,0%	100,0%	
5	During a discussion with the audit team performed regularly as a place to share experiences among members	39	10	0	1	0	50	237
		78,0%	20,0%	0,0%	2,0%	0,0%	100,0%	
6	During this time in carrying out the audit , the auditor KAP practice experience your work place is an essential requirement	32	16	0	2	0	50	228
		64,0%	32,0%	0,0%	4,0%	0,0%	100,0%	
7	Giving a birthday gift from the auditee to you generally do not need to worry about all the value is not material should be guarded against clients	16	8	2	10	14	50	152
		32,0%	16,0%	4,0%	20,0%	28,0%	100,0%	

Source : Primary Data

Motivation auditor: Auditor motivation is the strength of a tendency of an auditor to act in certain ways and force it to rely on the hope that it would be followed by specific output and the attractiveness of the output for the auditors. Auditor motivation is measured by five indicators: Skeptical Attitude, Personality, Positive Attitude, Ability of Self and Attitude Professionalism.

Table 4: Descriptive results Motivation Auditor

No	Question	Answer					Total	Skor
		5	4	3	2	1		
Skeptical attitude								
1	Generally, you are tolerant of some irregularities in the registration of the recording material is not auditee throughout nature	7	17	1	14	11	50	145
		14,0%	34,0%	2,0%	28,0%	22,0%	100,0%	
Personality								
2	When the audit process , in general inconsistency of explanation auditee is a signal that a deviation is happening	7	28	2	13	0	50	179
		14,0%	56,0%	4,0%	26,0%	0,0%	100,0%	
Positive Attitude								
3	Currently you are working hard and continuously increase knowledge in order to become an auditor reliable in its field	39	9	2	0	0	50	237
		78,0%	18,0%	4,0%	0,0%	0,0%	100,0%	
ability Self								
4	Generally, in the opinion of your group , it is your opinion that you have pointed out	3	38	2	7	0	50	187
		6,0%	76,0%	4,0%	14,0%	0,0%	100,0%	
attitude Professionalism								
5	Generally, you implement the audit assignment with enthusiasm and high work discipline	36	11	3	0	0	50	233
		72,0%	22,0%	6,0%	0,0%	0,0%	100,0%	
Total		92	103	10	34	11		981
Percentage (in%)		36,8%	41,2%	4,0%	13,6%	4,4%		

Source: Primary Data

The quality of the audit: Quality Audit is the probability of an auditor in discovering and reporting an error or fraud that occurs in the client's accounting system . Audit quality is measured by the 7 indicators of Mastery SPAP , communication with clients , understanding of effective audit in auditing , inter-personal interaction , Ethics professionalism , understanding of the client, the ability of technology .

Table 5: Descriptive results of audit quality

No	Question	Answer					Total	Skor
		5	4	3	2	1		
Mastery SPAP								
1	You do not need to learn SPAP in depth because there KAP partners who really understand about it	30	4	3	7	6	50	195
		60,0%	8,0%	6,0%	14,0%	12,0%	100,0%	
Communication with clients								
2	Your communication with the auditee so that to get the same perception with the auditee	31	13	0	6	0	50	219
		62,0%	26,0%	0,0%	12,0%	0,0%	100,0%	
Understanding of effective audit in auditing								
3	During this time the auditor KAP receive supervision or consultation of his superiors in the field when it got into trouble only	20	18	0	6	6	50	190
		40,0%	36,0%	0,0%	12,0%	12,0%	100,0%	
Interaction between personal								
4	During this time the auditor KAP has high ethical standards and good control field of accounting and auditing	33	17	0	0	0	50	233
		66,0%	34,0%	0,0%	0,0%	0,0%	100,0%	
ethics professionalism								
5	What will affect the awareness of professionalism in carrying out audit services	39	6	5	0	0	50	234
		78,0%	12,0%	10,0%	0,0%	0,0%	100,0%	
Understanding of client								
6	Before carrying out the audit , is important in understanding the risks , internal control systems and clients	38	10	2	0	0	50	236
		76,0%	20,0%	4,0%	0,0%	0,0%	100,0%	
The ability of technology								
7	Kemutahiran maintain its audit in delivering services is essential	35	15	0	0	0	50	235
		70,0%	30,0%	0,0%	0,0%	0,0%	100,0%	

Source: Primary Data

Results of influence and motivation Auditor Competence Auditor for Audit Quality

To answer the research problems related to the influence and motivation Auditor Competence Auditor of the Audit Quality used is Structural Equation Modeling (SEM) approach Partial Least Square (PLS) with consideration of sample size is not large . Fullmodel hypothesized calculation results obtained with rocks Smart PLS 2.0 as follows :

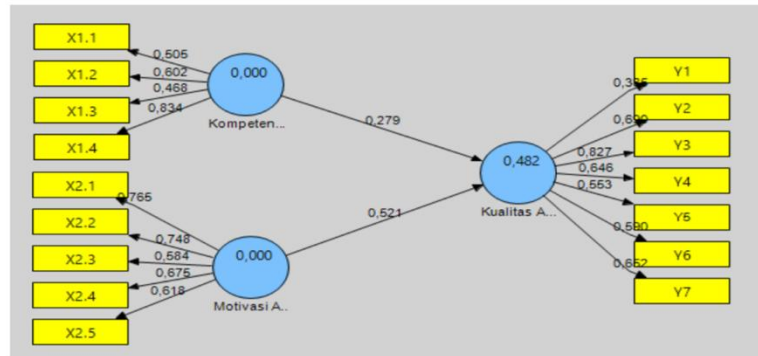


Diagram of a complete model line

From the calculations, the structural equation model to influence danMotivasi Auditor Competence Auditor for Quality Audisebagai following:

$$Y = 0,279X_1 X_2 + 0,521 + 0,518$$

From the results of the whole model line diagram conducted research hypothesis testing and will describe the magnitude of the path coefficient and the value of the test statistic t. Model evaluation is done by looking at the measurement model (Outer model) and the results of the structural model (inner model) of the research model studied.

Testing Measurement Model

Variable Measurement Auditor Competency Model

Competence auditor is someone who has the knowledge gained from education, expertise, skills and experience and have the attitude and ethical behavior in the work Variable Auditor competence consists of 4 variables manifest namely Education, Expertise, Experience and Attitudes and Behavior. Obtained weighting factor for each variable manifest in the form of variables such as the Auditor Competency follows:

Tabel 6: Outer model variabel Kompetensi Auditor(X₁)

Variabel Manifes	Loding Faktor	t hitung	Measurement Model
EducationX ₁₁)	0,505	6,833	X ₁₁ = 0,505 X ₁ + 0,745
Expertise (X ₁₂)	0,602	7,919	X ₁₂ = 0,602 X ₁ + 0,637
Experienc (X ₁₃)	0,468	8,262	X ₁₃ = 0,468 X ₁ + 0,781
Attitudes and Behavior (X ₁₄)	0,834	12,988	X ₁₄ = 0,834 X ₁ + 0,305

Source: Primary Data

To 4 variables manifest of latent variables Competence Auditor (X1) obtained by the value of loading factor for indicators of Education of 0.505 dengan thitung sebesar 6.833, value loading factor for Expertise of 0.602 dengan thitung sebesar 7.919, value loading factor for the experience of 0.468 with thitung sebesar 8.262, and the value of loading factor for Attitudes and Behavior of 0.834 to 12.988 thitung sebesar. Loading factor values obtained for the 4 variables manifest of latent variables Competence Auditor (X1) is already fairly well above average for a loading factor of 0.5. Tcount obtained for each loading factor for the 4 variables manifest of latent variables Competence Auditor (X1) is more than 1.96 so it can be said that the manifest variables used in measuring meaningful Auditor Competency variables (X1). Based on the calculation coefficient path and the t-statistic is known that there are four indicators Competence Auditor that have a positive and significant relationship in determining Competence Auditor. Visible greatest weighting factor between 4 Competence Auditor indicator latent variables (X1) is Attitude and Behavior (X14). Indikator contributes most to the latent variables Competence Auditor (X1) followed by skill, education and experience.

Variable Measurement Model Motivation Auditor

Auditor motivation is the strength of a tendency of an auditor to act in certain ways and force it to rely on the hope that it would be followed by specific output and the attractiveness of the output for the auditor tersebut. Variabel motivation

Auditor consists of five variables, namely manifest Skeptical Attitude, Personality, Positive Attitude, Ability of Self and Attitude Professionalism. Obtained weighting factor for each variable manifest in the form of variables such as the Auditor Motivation follows:

Table 7: Outer models Auditor motivation variable (X2)

Variabel Manifes	Loding Faktor	<i>t</i> _{hitung}	Measurement Model
Sikap Skeptis (X ₂₁)	0,765	8,933	$X_{21} = 0,765 X_2 + 0,415$
Personality (X ₂₂)	0,748	8,952	$X_{22} = 0,748 X_2 + 0,441$
Positive Attitude (X ₂₃)	0,584	5,725	$X_{23} = 0,584 X_2 + 0,659$
Ability Self (X ₂₄)	0,675	7,268	$X_{24} = 0,675 X_2 + 0,545$
Attitude Professionalism (X ₂₅)	0,618	5,986	$X_{25} = 0,618 X_2 + 0,619$

Source: Primary Data

To 5 variables manifest of latent variables Motivation Auditor (X2) diperoleh nilai loading factor indicator Attitude Skeptical of 0,765 dengan thitung sebesar 8.933, value loading factor for the Personality of 0.748 dengan thitung sebesar 8.952, value loading factor for Positive Attitude at 0.584 dengan thitung sebesar 5.725, value loading factor for the ability Yourself amounted to 0.675 and 7.268 dengan thitung sebesar loading factor value of 0.618 for Attitude Professionalism dengan thitung sebesar 5.986. Tcount obtained for each loading factor for the 5 variables manifest of latent variables Motivation Auditor (X2) is more than 1.96 so it can be said that the manifest variables used in measuring meaningful motivation variable Auditor (X2). Loading factor values obtained for 5 variables manifest of latent variables Motivation Auditor (X2) ranged from 0.5 to 0.8 so that the weight of the manifest variables that make up the latent variables are already fairly well above the recommended average for loading factor of 0.5, Based on the calculation coefficient path and the t-statistic is known that there are five indicators of motivation Auditor has a positive and significant relationship in determining the motivation Auditor. Visible greatest weighting factor between 5 Motivation Auditor indicator

latent variables (X2) is a skeptical attitude. This indicator contributes most in mementuk latent variables Motivation Auditor (X2) followed by, Personality, Self ability, professionalism and attitude Positive Attitude.

Variable Measurement Model Audit Quality

Quality Audit is the probability of an auditor in discovering and reporting an error or fraud that occurs in the client's accounting system. Audit quality variables were measured using seven variables, namely manifest Mastery SPAP, communication with clients, understanding of effective audit in auditing, inter-personal interaction, Ethics professionalism, understanding of the client danKemampuan technology. Obtained weighting factor for each manifest variable in shaping the Audit Quality variable (Y) as in the following :

Table 8: Outer models Audit Quality variable (Y)

Variabel Manifes	Loding Faktor	<i>t_{hitung}</i>	<i>Measurement Model</i>
Mastery SPAP (Y1)	0,385	2,461	$Y_1 = 0,385 Y + 0,852$
Communication with the client (Y2)	0,690	12,977	$Y_2 = 0,690 Y + 0,524$
Understanding of effective audit in auditing (Y3)	0,827	10,193	$Y_3 = 0,827 Y + 0,315$
Inter- personal interactions (Y4)	0,646	12,380	$Y_4 = 0,646 Y + 0,583$
Ethics professionalism (Y5)	0,553	5,322	$Y_5 = 0,553 Y + 0,694$
Understanding of the client (Y6)	0,590	5,197	$Y_6 = 0,590 Y + 0,651$
The ability of technology (Y7)	0,652	11,341	$Y_7 = 0,652 Y + 0,575$

Source: Primary Data

For 7 variables manifest of latent variables Quality Audit (Y) diperoleh nilai loading factor indicators Mastery SPAP amounted to 0.385 dengan *t_{hitung}* sebesar 2.461, value loading factor for communication with clients amounting to 0.690 dengan *t_{hitung}* sebesar 12.977, value loading factor for understanding effective audit in auditing at 0.827 dengan *t_{hitung}* sebesar 10.193, value loading factor for the interaction between personal amounted to 0.646 dengan *t_{hitung}* sebesar 12.380, value loading factor for Ethics professionalism of 0.553 dengan *t_{hitung}* sebesar 5.322, the value of loading factor for the understanding of the client at 0.590 dengan *t_{hitung}* sebesar 5.197, and the value of loading factor for the ability of technology to clients amounted to 0.652 dengan *t_{hitung}* sebesar 11.341. tcount obtained for each loading factor for 7 variables manifest of latent variables Quality Audit (Y) is more than 1.96 so it can be said that the manifest variables used in measuring meaningful Audit Quality variable (Y). Loading factor values obtained for 5 variables manifest of latent variables Quality Audit (Y) ranges from 0.3 to 0.9 so that the weight of the manifest variables that make up the latent variables are already fairly well above the recommended average for a loading factor of 0.5,

Based on the calculation coefisien path and the t-statistic is known that there are seven indicators of motivation Auditor has a positive and significant relationship in determining the motivation Auditor. Visible greatest weighting factor between 7 indicators of audit quality latent variable (Y) is the understanding that effective audit in auditing. This indicator contributes most in mementuk Audit Quality latent variable (Y) followed by Communications with clients, technology capability, inter-personal interaction, understanding of the client, professionalism Ethics and Mastery SPAP.

Testing Model structurally

Testing of structural models obtained in Structural EquationModelling (SEM) approach Partial Least Square (PLS) is done by looking at convergent validity , discriminan validity , composite reliabilitydan value of R2 . Assessment results for the model are as follows :

Convergent Validity: Convergent validity assessed based on the correlation between item scores / component scores with scores obtained construct. The calculation results shown in the following table:

Table 9: Convergent validity latent variable value

	Motivation	Competence	Quality Audit
X1.1	0,505	0,202	0,254
X1.2	0,602	0,302	0,357
X1.3	0,468	0,178	0,244
X1.4	0,834	0,395	0,392
X2.1	0,315	0,765	0,450
X2.2	0,426	0,748	0,553
X2.3	0,230	0,584	0,414
X2.4	0,259	0,675	0,429
X2.5	0,294	0,618	0,307
Y1	0,308	0,211	0,385
Y2	0,413	0,517	0,690
Y3	0,516	0,558	0,827
Y4	0,273	0,317	0,646
Y5	0,207	0,381	0,553
Y6	0,282	0,403	0,590
Y7	0,166	0,357	0,652

Source: PLS Calculation Results

Auditor Competence construct correlation results with the indicator (X11, X12, X13, X14,) was higher than the correlation with other indicators. This shows that the latent constructs Auditor Competence (X1) formed by the appropriate indicator. The calculation in the table shows the correlation construct Motivation Auditor with the indicator (X21 X22 X24 X25 x23) higher than the correlation with other indicators . This shows that the latent constructs Auditor motivation (X2) just formed by the indicator. Construct correlation results Quality Audit (Y) with the indicator (Y1 , Y2 , Y3 Y4 , Y5 , Y6 , Y7) higher than the correlation with other indicators . This shows that the latent constructs Quality Audit (Y) precisely formed by the indicator.

Discriminan Validity: Discriminan validity see how the validity of the construct formed is compared with the other constructs . To construct used as hypothesized variables , obtained Discriminan validity based on the Average Variance Extracted (AVE) as follows :

Table 10: Value Average Variance Extracted (AVE) Latent Variables

variables	AVE
Auditor Competence (X1)	0,3828
Auditor motivation (X2)	0,4643
Quality Audit (Y)	0,4009

Source: PLS Calculation Results

Average values obtained Variance Extracted (AVE) to construct X1 (Competence Auditor) of 0.3828 . Average values obtained Variance Extracted (AVE) to construct X2 (Motivation Auditor) of 0.4643 . Value Average Variance Extracted (AVE) to construct Y (Quality Audit) of 0.4009 .

Table 11: Comparison of the correlation between the value AVE Latent Variables

	<i>Discriminan validity</i>		Nilai Korelasi		
	AVE	Akar Kuadrat AVE	kompetensi Auditor	Motivation Auditor	Quality Audit
Auditor Competence (X1)	0,3828	0,6187		0,456	0,517
Auditor motivation (X2)	0,4643	0,6814	0,456		0,648
Quality Audit (Y)	0,4009	0,6332	0,517	0,648	

Source: PLS Calculation Results

AVE square root of a value for each variable is seen that the value of the square root of AVE is greater than the correlation of each variable with other latent variables. This indicates that the construct is formed to have good validity formed by the indicator as compared to the other constructs.

Composite Reliability: Reliability formed latent variables (constructs) of the manifest variables to form a structural model corresponding to the value indicated Composite Reliability. To construct used as hypothesized variables, obtained by Value Composite Reliability as follows

Table 12: Latent Variable Value Composite Reliability

Variabel	Composite Reliability
Auditor Competence (X1)	0,7015
Auditor motivation (X2)	0,8109
Quality Audit (Y)	0,8182

Source: PLS Calculation Results

Composite Reliability of 4 indicators of a latent variable Competence Auditor of 0.7015 is greater than the recommended 0.7. That is latent variables Competence Auditors have consistently high. Composite Reliability of 5 latent variable indicator Auditorsebesar 0.8047 motivation is greater than the recommended 0.7. That is latent variables Motivation Auditors have consistently tinggi.Composite Reliability of 7 Audit Quality latent variable indicator of

0.8182 is greater than the recommended 0.7. That is latent variables Audit Quality has consistently high.

R-square for dependent constructs: to test (evaluate) structural models (inner model) also seen the value of R-square for the dependent construct. R-square for dependent constructs show the level of influence / accuracy independent construct in influencing the dependent construct. Changes in the value of R-square can be used to assess whether certain independent latent variables have a substantive effect on the dependent latent variables.

Table 13: R-square value

Variabel	R Square
Auditor Competence (X1) and Motivation Auditor (X2) on the Quality Audit (Y)	0,4820

Source: PLS Calculation Results

R-square for the dependent construct Auditor Competence Auditor and motivation on the Quality Audit (Y) obtained at 0.4820. These results indicate Competence Auditor and Auditor Motivation has an influence on Audit Quality of 48.20%. Influence Research Hypothesis Testing Competence Auditor and Auditor Personal Motivation for Audit Quality Having described the test results from the measurement model each variable and precision and structural models, further test the significance of the partial effect of exogenous variables (independent variables) against endogenous variable (the dependent variable) in accordance with the existing hypotheses. Auditor Competence influence on the Quality Audit

Auditor competence is hypothesized to affect audit quality. The following are the results of significance test of these hypotheses through statistical hypothesis as follows:

$H_0: \gamma_1 = 0$: Competence Auditor has no effect on audit quality

$H_a: \gamma_1 \neq 0$: Competence Auditor effect on Audit Quality

Table 14: Auditor Competency Test Significance Effect on the Quality Audit

Koefesien Jalur	t-hitung	t-krisis	Conclulation
0,279	2,301	1,96	Signifikan

Source : PLS Calculation Results

T-count value of the variable path coefficient Competence for Audit Quality Auditor obtained for 2.301 greater than t-critical, we conclude that the Auditor Competency significant effect on audit quality. The amount of direct influence on the Quality Audit Auditor competence is equal to $(0.279 \times 0.279 \times 100\%) = 7.8\%$. So Competence Auditor 7.8% impact on audit quality if there are no other variables are considered. While the influence of Competence Auditor indirectly to audit quality because of the relationship with the Auditor motivation of $(0.279 \times 0.456 \times 0.521 \times 100\%) = 6.6\%$. The amount of influence Competence Auditor to audit quality of 14.4%.

Motivation Auditor influence on the Quality Audit

Auditor motivation hypothesized affect audit quality. The following are the results of significance test of these hypotheses through statistical hypothesis as follows:

$H_0: \gamma_2 = 0$: Motivation Auditor has no effect on audit quality

$H_a: \gamma_2 \neq 0$: Motivation Auditor effect on Audit Quality

Table 15: Significance test Auditor Motivation Influence on the Quality Audit

Koefesien Jalur	t-hitung	t-kritis	Conclulation
0,521	4,028	1,96	Signifikan

Source : PLS Calculation Results

T-count value of the variable path coefficient motivation for Audit Quality Auditor obtained for 4.028 greater than t - critical , we conclude that the motivation Auditor significant effect on audit quality .

The amount of direct influence on the Quality Audit Auditor Motivation is equal to $(0.521 \times 0.521 \times 100\%) = 27.1\%$. So Motivation Auditor 27.1 % impact on audit quality if there are no other variables are considered. While the influence of motivation Auditor indirectly to audit quality because of the relationship with the Auditor competence is equal to $(0.521 \times 0.456 \times 0.279 \times 100\%) = 6.6\%$. The magnitude of the effect of motivation on the Quality Audit Auditor of 33.8 % was obtained . Great influence and motivation Auditor Competence Auditor of the Audit Quality obtained as follows:

Table 16 Large Influence Auditor Auditor competence and motivation on the Quality Audit

Variabel	Coefficient lane	Direct Impact	Indirect Influence	Total
Auditor competence	0,279	7,8%	6,6%	14,4%
Motivation Auditor	0,521	27,1%	6,6%	33,8%
Total Effect Simultaneously =				48,2%

Source : PLS Calculation Results

CONCLUSION

The magnitude of the effect of motivation on the Quality Audit Auditor of 33.8% was obtained. Auditor Auditor competence and motivation have an influence on Audit Quality of 48.20%. Suggestions for researchers / academics in the future want to do similar research, can be suggested some of the following, measuring the competence and motivation of auditors through different indicators, so it can be proven effect on audit quality. Increasing the number of samples so that the results can be more rigor and can be generalized to the entire population. Suggestions for Akunta Office. Some suggestions can be provided to the Public Accounting Firm: Variables that affect the quality of the audit is the competence and motivation can be

used as a reference in improving audit quality that is being done by the Public Accountant. Things that be an indicator of competence, motivation of auditors and audit quality can be a concern Accountant who has a public accounting firm to assist in the implementation of quality audit.

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