

## ABSTRAK

### HUBUNGAN KOMPETENSI, INDEPENDENSI DAN MOTIVASI AUDITOR TERHADAP KUALITAS AUDIT

Nopitasari

NIM: 102114116

Universitas Sanata Dharma

Yogyakarta

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Tujuan dari penelitian ini adalah untuk mengetahui hubungan kompetensi, independensi dan motivasi auditor terhadap kualitas audit.

Penelitian ini dilaksanakan pada 5 Kantor Akuntan Publik (KAP) di Yogyakarta, jenis penelitian yang dilakukan berupa studi kasus, dengan teknik pengumpulan data menggunakan kuesioner dan teknik analisis data menggunakan korelasi *partial*.

Hasil dari penelitian ini adalah : (1) Ada hubungan yang signifikan antara Kompetensi dan kualitas audit, (2) Ada hubungan yang signifikan antara independensi dan kualitas audit, (3) Tidak ada hubungan yang signifikan antara Motivasi Auditor dan kualitas audit.

**Kata Kunci:** Hubungan, Kompetensi, Independensi, Motivasi Auditor, Kualitas audit.

## ABSTRACT

### THE RELATIONSHIP BETWEEN COMPETENCE, INDEPENDENCE, AND AUDITOR MOTIVATION ON AUDIT QUALITY

Nopitasari

NIM: 102114116

Sanata Dharma University

Yogyakarta

The aim of this research was to find out the relationship between competence, independence, and auditor motivation on audit quality.

The research was done in 5 public accounting offices in Yogyakarta. The type of the research was case study with data collection technique using questionnaire, and data analysis technique using Partial Correlation.

The results of this research were: (1) there was significant relationship between competence and audit quality, (2) there was significant relationship between independence and audit quality, (3) there was no significant relationship between auditor motivation and audit quality.

**Keyword :** Relationship, Competence, Independence, Auditor Motivation, Audit Quality