



The effect of due professional care and motivation on the quality audit Indonesia

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Abstract

Lately the public accounting profession is getting a lot of spotlight because many auditors do not meet audit standards. Therefore, the public accountant must perform its duties in accordance with the standards and professional codes of ethics established by professional organizations and follow the rules/regulations applicable law.

This study the purpose to analyze the influence of due professional care, motivation to audit quality. The study was conducted across partner, manager and supervisor working in 10 public accounting firm in South Jakarta Indonesia. The sampling technique using random sampling is the selection of a random public accounting firm.

The results showed that the partial due care professionals have a positive and significant impact on audit quality, auditor partial motivation has a positive and significant impact on audit quality and professional care and motivation due auditor simultaneously have a positive and significant impact on audit quality.

Keywords: due professional care, motivation auditors, audit quality

A. Introduction

Public accountant is indispensable in fostering public trust to assess company performance. The public hopes that the public accountant can give confidence that the company he audited has followed the standard in the accounting process is generally accepted and the process is correct. A public accountant is an accountant who has the permission to provide certain services for the benefit of the company while the public accounting firm is a business entity established by law and has the permission to perform the accounting and accounting profession services of public accountants. Public accounting firm not only accountable to the client/assignor but accountable to its shareholders, regulators, investors, stakeholders/stakeholders, creditors, tax authorities and capital market supervisory board and financial institution (Bapepam LK) exchanges. Lately the public accounting profession is getting a lot of spotlight because many auditors do not meet audit standards. Therefore, the public accountant must perform its duties in accordance with the standards and professional codes of ethics established by professional organizations and follow the rules/regulations applicable law. According to the Public Accountants Professional Standards (SPAP, 2011) [8] by applying auditing standards in conducting the audit, the auditors can provide assurance on audit quality produced with high quality. These auditing standards include professional quality (professional qualities) independent auditor, judgment (judgment) used in the preparation of the audit and the auditor's report. So a good auditor should have due professional care. Due professional care is an important thing that should be applied every public accountants in performing professional work in order to achieve an adequate audit quality. Due professional care involves two aspects, namely professional skepticism and belief are adequate. The auditor must maintain his professional skepticism during the

review process, because when the auditor is no longer able to maintain his professional skepticism, the audited financial statements are not reliable anymore. In addition, the auditor also should have a reasonable assurance (reasonable assurance) that the audit evidence is sufficient and appropriate to support the auditor's findings and conclusions. Adequate confidence in the evidence found will greatly assist the auditor in determining the scope and methodology to be used in carrying out the audit work for the purpose to be achieved. In conducting the audit process, motivation is also required because the motivation will affect the performance of an auditor. Motivation also arises because it believes that the auditor can perform the audit, in addition to the existence of customer demand and the existence of commercial needs. Audit quality will be high if the desire and needs of auditors who make the motivation work can be fulfilled. The auditor must still be independent in doing his job. Therefore, a great motivation is needed so that the task can be resolved properly. A quality audit is one of the ultimate goals of the audit process. Audit quality is important, because with a quality audit quality is expected to produce reliable financial reports as a basis for decision making.

B. Literature Review

1. Audit

"Auditing is the accumulation and evaluation of evaluation of the information and established criteria. Auditing should be done by a competent, independent person". Arens and Loebbecke (2014: 4). While in the opinion of Mulyadi (2013: 9) [11] audit is "A process that is systematic for acquire and evaluate evidence objectively about statements about events and economic events with the aim to establish the level of concordance between these statements with established criteria, as well as the delivery of the results to the user

concerned".

In addition, according to Whittington and Kurt (2012: 4) ^[16] states that:

"Auditing is the process of examining financial statements, in the form of investigations looking for accounting records and other supporting evidence, conducted by independent public accounting firms".

From the opinion above it is concluded that the audit is a process of examination conducted critically through the evidence obtained from various information conducted by auditors from independent public accounting firm.

Types of audit

According Jusuf (2011: 16) states that the types of audits are divided into 3 parts:

1. Operational audit

Audit to evaluate the efficiency and effectiveness of each part of the organization's procedures and operations.

2. Audit of obedience

Audit to determine whether the audited party has followed certain procedures, rules or conditions established by a higher authority.

3. Audit of financial statements

Audit to determine whether the financial statements have been declared in accordance with certain criteria that is in accordance with Generally Accepted Accounting Principles (GAAP).

Audit Standards

The Indonesian Institute of Accountants (IAI) in the Statement of Auditing Standards (PSA) number.1 has established and approved ten auditing standards divided into three groups, namely:

1. General Standards, serves to regulate the auditor's self-requirements. Common standards consist of:
 - a. Audits should be conducted by one or more who have sufficient technical skills and training as an auditor
 - b. In all matters relating to engagement, independence in the mental attitude must be maintained by the auditor
 - c. In auditing and reporting, auditors shall use their professional proficiency carefully and thoroughly
2. Standard Field work, serves to regulate the quality of auditing implementation. Standard field work consists of:
 - a. work should be done as well as possible and if used the system must be supervised properly
 - b. an adequate understanding of the Internal Control Structure (SPI) must be obtained to plan the audit and determine the nature, and scope of the tests to be performed
 - c. sufficient competent audit evidence shall be obtained through inspection, observation, inquiry and confirmation as an adequate basis for expressing an opinion on the audited financial statements
3. Standard Reporting, serves as a guide for auditors in communicating audit results through audit reports to users of financial information. The reporting standards consist of:

- a. The auditor's report must state whether the financial statements have been prepared in accordance with the Generally Accepted Accounting Principles (PABU) in Indonesia
- b. The auditor's report must show or state, if there is inconsistency in applying the accounting principles in preparing the current financial statements as compared to the accounting principles in the previous period
- c. Informative disclosures in the financial statements shall be deemed adequate, unless otherwise stated in the auditor's report
- d. The auditor's report shall include a statement of opinion concerning the financial statements as a whole or an assertion that such a statement cannot be given. If the overall opinion cannot be given, then the reason should contain clear guidance on the nature of the audit work performed, if any and the level of responsibility assumed by the auditor

2. Due professional care

Definition due professional care by PSA No. 4 SPAP (2011) ^[8]: "Accuracy and thoroughness that requires auditors to exercise professional skepticism and enable auditors to gain reasonable assurance".

According to Kurnia and Suhayati (2010: 42) ^[17] states that:

"The use of professional proficiency closely and thoroughly emphasizes the responsibility of every professional working in an independent auditor organization to observe fieldwork standards and reporting standards".

In addition, according to Jusuf (2011: 43) states that:

"The professional responsible for carrying out his duties diligently and thoroughly". According to the author of the above understanding can be concluded that due professional care is the precision of an auditor in performing the audit process. Careful Auditor will be easier and faster to uncover a wide variety of fraud in financial statement presentation.

Due professional care indicators

According to Professional Standards of Certified Public Accountant. 4 Year 2011 stated that due professional care involves two aspects, including:

- a. Professional skepticism is an attitude that includes a mind that always questions and evaluates critically the audit evidence.
- b. Adequate conviction that there is an auditor's conviction that the financial statements are free from material misstatement, whether caused by error or fraud.

Use of due professional care

According to the auditing standard APiPs (Government Internal Supervisory Apparatus) care professional diligence conducted on various aspects of the audit include:

- a. Formulation of audit objectives
- b. Determination of audit scope
- c. Selection of tests and results
- d. Selection of types and levels of available resources
- e. Determining the significance of the risks identified in the audit and their effects / impacts
- f. Collection of audit evidence
- g. Determination of competence, integrity and conclusions

taken by other parties related to audit assignment

Due professional care assessment

According to Gallegos (2007) due professional care can be seen from several ways:

a. Peer Review

Peer Review is the assessment of colleagues who aim to guarantee to the client that the auditor can perform their duties in accordance with the auditor's audit and help build good professional relationships with colleagues.

b. Competent Technique

Clients always want the auditor to have good technical skills. In order for the auditor to be experienced, should always follow various trainings.

c. Auditor Behavior

The auditor must have good ethics in performing his duties in auditing in accordance with the ethics of the auditor's profession to increase the value of the auditor's independence.

d. Business Knowledge

The auditor must have sensitivity to the problems that may arise while carrying out his duties. The auditor should see how an organization operates, starting from the product being started, shipped, billing and shipping and payment.

e. Standard

The auditor must have a high ethical standard that is the professional standards of certified public accountants to get direction on how to become a professional auditor.

3. Motivation

According Jarloede (2011), mentions the motive can be interpreted:

"The effort that drives someone to do something. Motives can be said as the driving force from within to perform certain activities in order to achieve a goal. Even the motive can be said as an internal condition (preparedness). Starting from the word motive, then the motivation can be interpreted as a driving force that has become active. Motives become active at times, especially when the need to achieve goals is felt or urgent."

Meanwhile, according to Terry (2010) defines:

"Motivation as desire in an individual encourages him to act."

Based on the above understanding can be concluded that motivation is an effort that can encourage people to do something to achieve certain goals.

Auditor motivation indicators

The indicators used to measure auditor motivation in this research are:

1. Seriousness in performing the task
2. Maintaining audit results even though different from audit results

Motivation Theory

Of the various types of motivational theory, the theory that is now widely used is the theory of need. This theory assumes

that human actions are done to meet their needs. According to Abraham Maslow, there are 5 types of human needs as described below (Wahjosumidjo 1987):

1. Needs to survive

It includes the need for oxygen, minerals, vitamins and others. Then include the need to eat, drink, sleep, rest, free from pain, and others.

2. Needs a sense of security

Requires protection and security from all kinds of threats and harassment, we also need job security, retirement protection, and so on.

3. Social needs

The need for friendly relationships, our loved ones, beloved children, lovely for the environment we work in and so on.

4. The need for rewards

This need is divided into two versions. The first version where we need appreciation from others such as: the need for status, fame, attention, appreciation praise, self-esteem. The second version is a version where we have self-respect, for example: self-confidence, competence, independence and freedom.

5. Needs self-actualization

This need involves a desire that constantly strives to develop our potential, to be anything we can achieve. This need can only be achieved once our basic needs are met.

Motivation Function

Motivation has an important role in all fields, because motivation has several important functions. If it can be applied properly to the auditor, it will certainly improve the performance of the auditor. The functions of the motivation are:

- a. Encouraging the emergence of behavior or deeds, without motivation will not arise an action.
- b. Serves as a steering, which means directing the action to achieve the desired goal.
- c. Functioning as a mover means moving one's behavior. The size of the motivation will determine the sooner or later work.

4. Quality Audit

According to De Angelo (1981) defines audit quality as:

"The combined probability of an auditor to be able to find and report fraud occurring in the client's accounting system."

Meanwhile, according to Sutton (1993) explain the quality of the audit can be interpreted as follows:

"The combination of two dimensions, namely the process dimension and the result dimension. The process dimension is how the audit work is performed by the auditor in compliance with the established standards. The dimension of results is how the increased confidence gained from audit reports by users of financial statements."

From the above definition can be concluded that the quality of audit is a matter that must be considered for the work of auditors can provide quality results.

Audit quality indicators

According to the State Auditing Standard Statement (2007) states that good and quality audit results include:

1. On time

In order for a useful information to the maximum, then the report of the results of the examination must be timely. A carefully crafted but late report is submitted, its value being less for the user of the results report. Therefore, the examiner should be appropriate and perform the examination on a certain rationale. During the examination, the examiner shall consider the existence of a temporary inspection report for significant matters to the officer of the related examined entity. The interim examination report is not a substitute for the latest inspection report, but reminds the relevant officials of things that require immediate attention and allows the official to fix it before the final inspection report is finalized.

2. Complete

In order to be complete, the inspection report should contain all the information from the evidence required to meet the inspection objectives, provide a correct and adequate understanding of the matters reported, and meet the requirements of the contents of the inspection report. It also means that the inspection report should adequately include. The report should provide a reasonable perspective on the depth and significance of inspection findings, such as the frequency of occurrence of irregularities compared to the number of cases of tested transactions, and the relationship between audit findings and the activities of the examined entity. This is necessary for the reader to gain a correct and adequate understanding. Generally, a case of deficiency alone is not sufficient to support a broad conclusion and recommendations related to the conclusion. One case can only be interpreted as a weakness, error or lack of supporting data therefore in the report of the results of the examination to convince the user of the inspection report.

3. Accurate

Accurate means that the evidence presented is correct and the findings are presented appropriately. The need for accuracy is based on the need to give users confidence in the inspection report that what is reported has credibility and is reliable. One is not accuracy in the report of the examination results may cast doubt on the reliability of the entire report and may distract the user of the audit report result from an inaccurate examination that may undermine the credibility of the examining organization which publishes the inspection report and reduces the effectiveness of the inspection report. The inspection report shall contain information, supported by competent and relevant evidence in the examiner's paper. If there is significant data on the examination findings that do not test the data, the examiner should clearly indicate in the report the results of the examiner that the data is not checked and make no findings or recommendations based on the data. The evidence stated in the inspection report should be reasonable and reflect the truth about the reported problem. Correct description means explaining accurately the environment and examination methodology, as well as presenting findings that are consistent with the examining

environment. One way to ensure that inspection reports meet the reporting standards is to use quality control processes, such as the reference process. Reference process is a process where an examiner who is not involved in the examination process testing that a fact, numbers have been reported with the correct date, that finding was supported by examination of documentation, and that the logical conclusions and recommendations are based on supporting data.

4. Objective

Objectivity means the presentation of the entire report must be balanced in its content. The credibility of a report is determined by the presentation of impartial evidence, so that the user of the inspection report can be reassured by the facts presented. The report of the examiner should be fair and not misleading. This means the examiner must present the results of the examiner in a neutral manner and avoid the tendency to overestimate the existing shortcomings. In explaining the shortcomings of a performance, the examiner shall present an account of the responsible official, including consideration of the difficulties faced by the examined entity.

5. Convincing

To be assured, the report should be able to answer the purpose of the examination, present findings, conclusions, and logical recommendations. The information presented should be sufficiently convincing to report users to acknowledge the validation of the findings and the benefits of implementing the recommendations. Reports prepared in this way can help the responsible official to focus his attention on those concerns, and can assist to make improvements according to the recommendations in the inspection report.

6. Clear

Reports should be easy to read and easy to understand. Reports should be written in clear and simple language. The use of straightforward and non-technical language is essential to simplify the presentation. If used technical terms, abbreviations, and acronyms that are not so well known, then it should be clearly defined.

b. Conceptual Framework

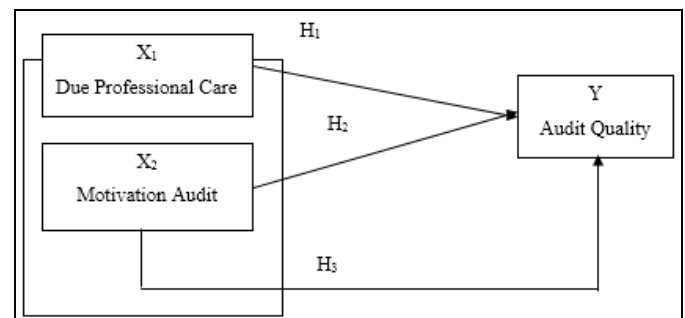


Fig 1: Conceptual Framework

C. Hypothesis

1. H₁: Due professional care positive and significant effect on the quality audit

Louwers, *et al.* (2013) revealed that less auditor uses

professional skepticism and due care is likely to fail in revealing fraud in the company's financial statement presentation. The use due care professionals thoroughly and carefully will give adequate confidence in the auditor's opinion that the financial statements are free from material misstatement, whether due to fraud or error. The better use of due professional care allows the auditor's better audit results.

2. H2: Motivation auditor positive and significant impact on audit quality

Audit quality will be high if the desire and needs of auditors who make the motivation work can be fulfilled. Compensation from the organization in the form of its profession, will lead to audit quality because they feel that the organization has been concerned with the needs and expectations of their work.

3. H3: Due professional care and motivation auditor positive and significant impact on the quality auditor

Auditors have skepticism and professional attitude because of the motivation in the auditor's self to do the tasks and responsibilities properly to produce quality audit results.

D. Research Methods

1. Population And Sample

The population used in this study are all partners, managers and supervisors who work in 10 public accounting firm in South Jakarta Indonesia

A sampling technique that uses random sampling, the choice of public accounting firm randomly and the sample is supervisor, manager and partner working in 10 different public

accounting firm each five people in South Jakarta Indonesia.

2. Method of collecting data

Researchers obtain data by filing a personal questionnaire to the auditors is the method of data collection by making a list of questions to the parties concerned.

3. Types and Data Sources

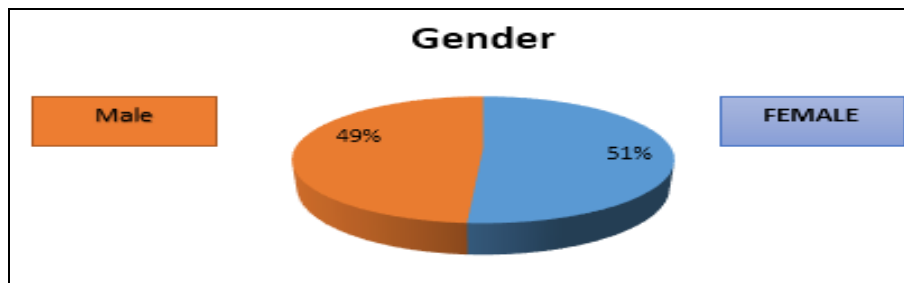
The data used is primary data that is data obtained directly from the respondent. Data was obtained through a questionnaire that will be distributed to the auditors and will be compiled from the data collected from the answers to the independent auditor who worked on public accounting office in South Jakarta Indonesia.

E. Results and Discussion

1. Respondent's characteristic

Respondents are auditors working in Public Accounting Firm (KAP) located in South Jakarta area of Indonesia in accordance with Public Accountant Firm registered in Financial Services Authority 2016 who has working experience in auditing field at least one year.

In this section will be explained about the descriptive data obtained from the respondents. Descriptive data describing the condition or condition of respondents should be considered as additional information to understand the results of research. Before discussing further about the results of this study, will first be discussed about the general description of the respondents who contain about the sex, last education, employment and positions of respondents.

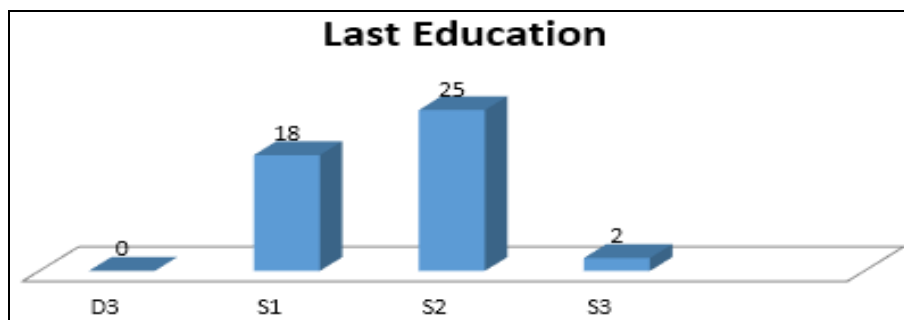


Sources: Primary data are processed SPSS 20, 2017

Fig 2: Characteristics of Respondents by Gender

Based on Figure 2 explained that respondents the male sex were 23 people or 51% of the total respondents. While the

female respondents are 22 people or 49% of the total respondents.



Sources: Primary data are processed SPSS 20, 2017

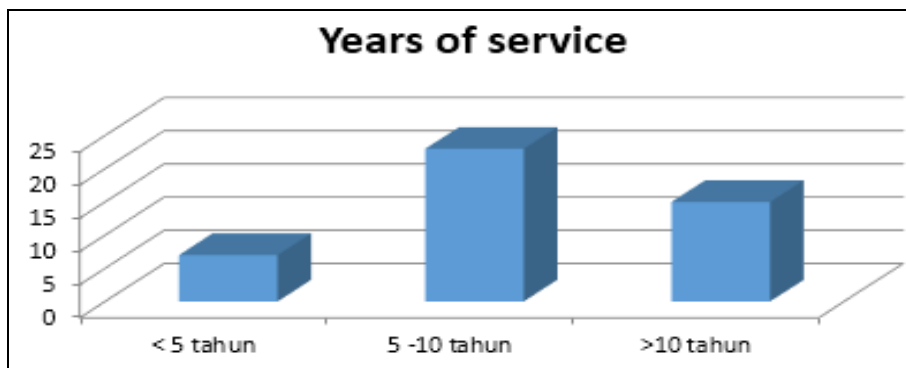
Fig 3: Characteristics of Respondents Based on Latest Education

Based on Figure 3, respondents who have D3 education are

not in the meantime, S1-educated respondents amounted to 18

people or by 40% of the total respondents. While the respondents who have S2 educated as many as 25 people or of

55.6% of the total respondents. And respondents who have S3 education there are 2 people or 4.4% of the total respondents.

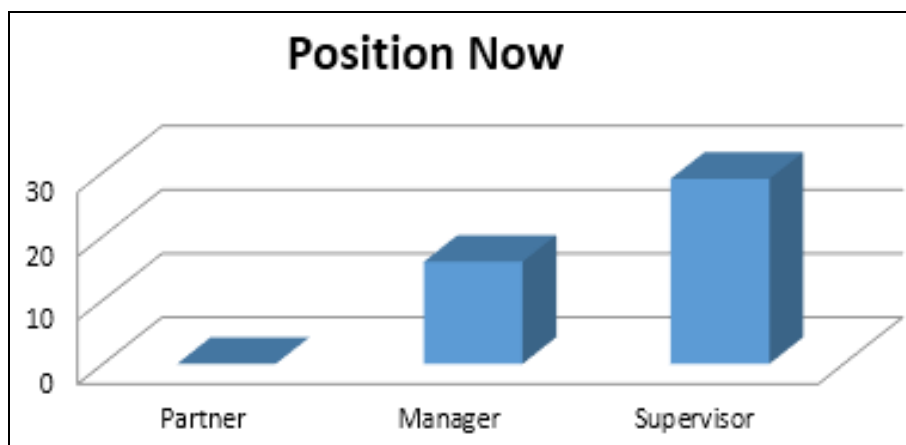


Sources: Primary data are processed SPSS 20, 2017

Fig 4: Characteristics of Respondents by Work Period

Based on Figure 4, the respondent in his tenure of less than 5 years amounted to 7 people or 15.6% of the total respondents, while the tenure of 5-10 years were 23 respondents, or 51.1%

of the total respondents and respondents works period more than 10 years amounted to 15 people or 33.3% of the total respondents.



Sources: Primary data are processed SPSS 20, 2017

Fig 5: Characteristics of Respondents by Position Now

Based on Figure 5, respondents who shook partner does not exist. While respondents who shifted manager amounted to 16 people or equal to 35.6% of the total respondents and who shifted supervisors amounted to 29 people or 64.4% of the total respondents.

questionnaire is valid if the significance level is below 0.05. Validity test is done by doing bivariate correlation each score each statement for each variable used in this research to total score of the variable. Variables used in this study include due professional care, auditor motivation and audit quality. the following test results of validity conducted in this study are presented in Table 1.

2. Data Quality Test Results

Validity test is done by using Spearman Correlation. A

Table 1: Due Professional Care Validity Test Results

Item Statement	Code	Spearman Correlation	Sig. (2-tailed)	Information
1	DPC1	0,579**	0,000	Valid
2	DPC2	0,522**	0,000	Valid
3	DPC3	0,701**	0,000	Valid
4	DPC4	0,737**	0,000	Valid
5	DPC5	0,721**	0,000	Valid
6	DPC6	0,612**	0,000	Valid
7	DPC7	0,606**	0,000	Valid
8	DPC8	0,690**	0,000	Valid
9	DPC9	0,615**	0,000	Valid

10	DPC10	0,592**	0,000	Valid
11	DPC11	0,581**	0,000	Valid
12	DPC12	0,672**	0,000	Valid

Sources: Primary data are processed SPSS 20, 2017

Based on Table 1, the correlation between each indicator of the statement (DPC1 to DPC12) to the total construct score for the Professional Due Care variable shows a significant result, that is 0.000. The result is said to be significant because the probability value of significance is less than 0.05. Thus, it can

be concluded that each of the statements used for the Due Professional Care variable is valid. This indicates that each statement used in the research questionnaire is able to reveal the Due Professional Care variable. So that statement is feasible to be used in this research.

Table 2: Test Result Validity of Auditor Motivation

Item Statement	Code	Spearman Correlation	Sig. (2-tailed)	Information
1	MA1	0,667**	0,000	Valid
2	MA2	0,469**	0,001	Valid
3	MA3	0,569**	0,000	Valid
4	MA4	0,710**	0,000	Valid
5	MA5	0,659**	0,000	Valid
6	MA6	0,510**	0,000	Valid
7	MA7	0,642**	0,000	Valid

Sources: Primary data are processed SPSS 20, 2017

Table 2 presents data on the correlations between each statement (MA1 to MA7) to the total construct (SUMMA) for the auditor's motivation variable showing significant results, is 0,000 and MA2 significance of 0.001. The result is said to be significant because the probability value of significance is less

than 0.05. Thus, it can be concluded that each statement for the auditor's motivation variable is valid. This indicates that each statement used in this research questionnaire is able to reveal the auditor's motivational variables and deserve to be used.

Table 3: Audit Quality Test Results

Item Statement	Code	Spearman Correlation	Sig. (2-tailed)	Information
1	KA1	0,777**	0,000	Valid
2	KA2	0,696**	0,000	Valid
3	KA3	0,685**	0,000	Valid
4	KA4	0,713**	0,000	Valid
5	KA5	0,567**	0,000	Valid
6	KA6	0,624**	0,000	Valid
7	KA7	0,659**	0,000	Valid
8	KA8	0,694**	0,000	Valid
9	KA9	0,621**	0,000	Valid
10	KA10	0,636**	0,000	Valid
11	KA11	0,645**	0,000	Valid
12	KA12	0,632**	0,000	Valid
13	KA13	0,723**	0,000	Valid

Sources: Primary data are processed SPSS 20, 2017

The results of the validity test presented in Table 3 show significant results for the correlation between each indicator of the statement (KA1 through KA13) to the total construct (SUMKA) for the audit quality variable, is less than 0.05. The probability value of each statement is 0.000. Thus, it can be concluded that each indicator of the statement is valid. This indicates that each indicator of the statements used in the research questionnaire is able to reveal the audit quality

variables worthy of use in this study. Reliability in this research is measured by using inter-item consistency method which the measurement is done once (one shot). One of the software that provides facilities to measure reliability with is SPSS 20, using Cronbach Alpha (α) statistical test. A variable is said to be reliable if it gives Cronbach Alpha (α) value > 0.60. Table 4, shows the reliability test results for the five research variables used in this study.

Table 4: Reliability Test Results

No.	Variable	Code	Cronbach's Alpha	Information
1.	Due Professional Care	DPC	0,861	Reliable
2.	Motivation Auditor	MA MA	0,683	Reliable
3.	Audit Quality	KA	0,908	Reliable

Sources: Primary data are processed SPSS 20, 2017

Table 4, shows that Cronbach's Alpha value for Due Professional Care (DPC) variable is 0.861. A construct or variable is said to reliably provide a Cronbach Alpha value > 0.60. Cronbach's Alpha value for Due Professional Care variable above 0.60. Due Professional Care variable in this research use 12 statement. The test results of each statement show the value of Cronbach's Alpha above 0.60. Thus, it can be said that the questionnaire used for the professional due care variable in this study is reliable.

Furthermore, Cronbach's Alpha values for auditor's motivation variables (MA) and audit quality (KA) are 0.683 and 0.908, respectively. The Cronbach's Alpha value of the two variables is above 0.60. Both variables each use 7 statements and 13 statements to represent it. Each statement for each variable of both variables shows Cronbach's Alpha value above 0.60.

Thus, the statements used in the questionnaire for auditor's motivation variables and audit quality can be said to be reliable.

3. Hypothesis Test Results

1) Effect of due professional care partially on audit quality

Table 5 shows the t value for professional care due to 8,432 with significance level of 0.000. Price t arithmetic then consulted with t table based on DF = n-1 (45-1 = 44) and the error rate $\alpha = 5\%$. Based on t table when DF= 44 and $\alpha = 5\%$, then obtained t table equal to 2.015. So it can be concluded that t arithmetic greater than t table is 8.432 > 2.015 with probability much smaller than 0.05. Therefore it can be concluded that Ha accepted Ho is rejected which means due professional care partially significant and significant impact on audit quality.

Table 5: Statistical Test Results t for Due Professional Care Variables on Audit Quality

Model	Unstandardized Coefficients		Standardized Coefficients		T	Sig.
	B	Std. Error	Beta			
1	(Constant)	7,768	5,539		1,402	,168
	sumdpc	,902	,107	,789	8,432	,000
a. Dependent Variable: sumka						
Model Summary						
Model	R	R Square	Adjusted R Square		Std. Error of the Estimate	
1	,789 ^a	,623	,614		3,280	
a. Predictors: (Constant), sumdpc						

Sources: Primary data are processed SPSS 20, 2017

Based on Table 5, the result of determination coefficient test above shows the value of R² equal to 0.614. This means that audit quality only affects the professional due diligence variable of 61.4%. Furthermore from the multiple linear regression equation can be seen the direction of relationship resulting due professional care to audit quality assuming other variables constant is: $\hat{y} = 7,768 + 0,902 (X1)$. These results indicate that there is a positive effect of due professional care on audit quality.

The results showed that due professional care partially have an influence and significant to audit quality. The careful use of due care carefully will provide reasonable assurance to the auditor to provide an opinion that the financial statements are free from material misstatements, whether caused by fraud or

error. The better the use of the due professional care auditor allows for better audit results.

2) The influence of partial auditor motivation on quality audit

Table 6 shows the value of t for auditor motivation of 5.605 with a significance level of 0.000. Price t arithmetic then consulted with t table based on DF = n-1 (45-1 = 44) and the error rate $\alpha = 5\%$. Based on t table when DF = 44 and $\alpha = 5\%$, then obtained t table equal to 2.015. So it can be concluded that t arithmetic greater than t table that is 5.605 > 2.015 with probability much smaller than 0.05. Thus, Ho is rejected and Ha accepted because it can be concluded that auditor motivation has an effect on and significant to Audit Quality.

Table 6: Statistical Test Results t for Auditor Motivation Variable on Audit Quality Acceptance

Model	Unstandardized Coefficients		Standardized Coefficients		T	Sig.
	B	Std. Error	Beta			
1	(Constant)	24,866	5,284		4,706	,000
	summa	1,075	,192	,650	5,605	,000
a. Dependent Variable: sumka						
Model Summary						
Model	R	R Square	Adjusted R Square		Std. Error of the Estimate	
1	,650 ^a	,422	,409		4,061	
a. Predictors: (Constant), summa						

Sources: Primary data are processed SPSS 20, 2017

Based on Table 6 the results of the coefficient of determination showed an adjusted value of R² of 0.409. This means that Audit Quality only affects auditor's motivation variable of 40.9% only. Furthermore from the multiple linear regression equation can be seen the direction of the

relationship generated auditor's motivation to audit quality assuming other variables constant is: $\hat{y} = 24,866 + 1,075 (X2)$. These results show that there is a positive influence of auditor's motivation variable on audit quality.

The results showed that the auditor's motivation partially have

influence and significant to audit quality. Audit quality will be high if the desire and needs of auditors who make the motivation work can be fulfilled. Compensation from the

organization in the form of its profession, will lead to audit quality because they feel that the organization has been concerned with the needs and expectations of their work.

3) Effect of Due Professional Care and Motivation Auditor Simultaneously to Audit Quality

Table 7: Statistical Test Results F

	Model	Sum of Squares	DF	Mean Square	F	Sig.
1	Regression	860,254	2	430,127	49,226	,000 ^b
	Residual	366,991	42	8,738		
	Total	1227,244	44			
a. Dependent Variable: audit quality						
b. Predictors: (Constant), auditor motivation, due professional care						

Sources: Primary data are processed SPSS 20, 2017

The result of F statistic test above shows that the value of F arithmetic is 49.226 with probability 0.000. With $n = 45$ and probability 0,05 then obtained F table equal to 3,22. So it can be concluded that F arithmetic greater than F table that is $49.226 > 3.22$ with probability much smaller than 0.05. So, H_0 is rejected and H_a accepted.

Based on Table 7, it can be concluded that multiple linear regression models can be used to predict audit quality. Or in other words it can be said that due professional care and auditor motivation simultaneously have an influence and significant to the quality of audit.

F. Conclusions and Suggestions

Based on the results of the discussion and data analysis through hypothesis testing regarding the influence of professional care and auditor motivation on audit quality, it can be concluded as follows:

1. Due professional care partially have a positive and significant impact on audit quality. This means that if an auditor is able to use professional skills carefully and thoroughly can produce a good quality audit, in accordance with standard auditing guidelines.
2. Partial auditor motivation has a positive and significant impact on audit quality. This means that the auditor's motivation the higher the auditor's auditing motivation, the higher the audit quality is generated.
3. Due professional care and auditor motivation simultaneously have a positive and significant impact on audit quality. From the results of this study can be argued that the auditor has skepticism and professional attitude because of the motivation in the auditor self to do the tasks and responsibilities well to produce quality audit results.

Suggestions that can be given for the next researcher is to increase the number of samples and expand the research area to exit the area or even to all Public Accounting Firm throughout Indonesia, so the results can be generalized. In addition, this study can also be continued by adding other variables that may affect audit quality.

For the Public Accounting Firm in South Jakarta area it is suggested to improve the professional due care and motivation of each auditor since both factors have been proven to improve the quality of audit which will give positive result for the performance of individual auditor and KAP as a whole.

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