

ABSTRACT

Audit quality has a reflection of the size of the audit results of a Public Accounting Firm. The higher the quality of audits produced, it will reflect that the performance of the Public Accounting Firm (KAP) is good. The factors that affect the quality of audit reports are motivation, supervision, and auditor ethics. Audit quality that will be produced by public accountants or auditors will increase if the public accountant receives positive motivation, quality supervision, and has good ethics in him.

This research was conducted to obtain simultaneous and partial empirical evidence regarding The Effect of Auditor Motivation, Supervision, and Ethics on Audit Quality (Case study at the Public Accountant Office in Bandung).

This research-based on its purpose is included in the type of descriptive verification research. The population in this study were all auditors of Public Accountant Firms located in the City of Bandung. The sampling technique used in this study is the Probability Sampling technique with the type of Proportionate Stratified Random Sampling in which 32 auditors were selected as respondents. The data processed is primary data through questionnaires. The data analysis method used in this research is multiple linear regression analysis methods.

This study shows the results that simultaneously variables of motivation, supervision, and auditor ethics influence the audit quality. Motivation partially has no significant effect on audit quality. Supervision partially has a significant effect on audit quality. Auditor's Ethics partially has a significant effect on audit quality.

In further research, other researchers can use the research object and also add other independent variables to measure audit quality. Further researchers can also determine the sampling technique through other criteria such as respondents who can fill out the questionnaire are auditors who have work experience of more than 1 year so that attitudes toward motivation owned by auditors are more relevant. Public accounting firms are expected to motivate auditors through conducting seminars on the sciences or steps to improve auditor's ethical standards and professional skills.

Keywords: motivation, supervision, auditor's ethics, audit quality.