

***THE INFLUENCE OF MOTIVATION, INTEGRITY,
PROFESSIONALISM,
ORGANIZATIONAL COMMITMENT AND COMPETENCY TO
AUDIT QUALITY IN PUBLIC ACCOUNTANT OFFICES
IN DKI JAKARTA***

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ABSTRACT

This study aims to examine the influence of motivation, integrity, professionalism, organizational commitment and competence on audit quality at the Public Accounting Firm in DKI Jakarta, partially and simultaneously. The research strategy used is associative / causality. The research method used was a survey. The population in this study were all auditors, both junior and senior auditors who work at KAP in DKI Jakarta, while the sample in this study was 74 auditors who were determined by convenience sampling technique. The data analysis used is descriptive statistics, instrument test, classical assumption test, multiple linear regression analysis, test of the coefficient of determination and hypothesis testing using the SPSS 25.0 program. The results showed 1) Motivation has a positive and significant influence on audit quality at the Public Accounting Offices in DKI Jakarta, 2) Integrity has a positive and significant influence on audit quality at the Public Accounting Offices in DKI Jakarta, 3) Professionalism has a positive and significant influence on audit quality at Public Accounting Offices in DKI Jakarta, 4) Organizational commitment has no positive and significant influence on audit quality at Public Accounting Offices in DKI Jakarta, 5) Competence has a positive and significant influence on audit quality at Public Accounting Offices in DKI Jakarta, 5) Motivation, integrity, professionalism, organizational commitment and competence simultaneously have a significant Offices on audit quality at the Public Accounting Firm in DKI Jakarta.

Keywords: *Motivation, Integrity, Professionalism, Organizational Commitment, Competency, Audit Quality*

INTRODUCTION

Public Accounting Firm (KAP) is a business entity that has obtained a permit from the Minister of Finance as a forum for public accountants to provide services. Public accountants in carrying out their profession are regulated in a professional code of ethics. In Indonesia it is known as the Indonesian Accountants Code of Ethics. Besides that, with a code of ethics, the public will be able to assess how an auditor has

worked in accordance with the ethical standards set by his profession. The competition faced by the Public Accounting Firm (KAP) is getting higher and higher and the profession of auditors with their work discipline is in the spotlight.

High audit quality will produce financial reports that are trusted as the basis for decision making. According to Watkins et al (2014), audit quality is the possibility that the auditor will find and report material

misstatements in the client's financial statements. Based on the Public Accountant Professional Standards (SPAP), audits carried out by auditors are said to be of good quality, if they meet the auditing requirements or standards. Based on the Republic of Indonesia Audit Board Regulation No. 01 of 2007 regarding State Financial Audit Standards (SPKN), the measurement of audit quality is based on the following, including: 1) Process Quality (accuracy of audit findings, skepticism), the amount of benefits obtained from audit work does not lie at the audit meeting it does not lie in the audit findings reported or the recommendations made, but in the effectiveness of the solutions pursued by the audited entity. In addition, audits must be carried out with care, according to procedures, while maintaining an attitude of skepticism. 2) Quality of results (value of recommendations, clarity of reports, benefits of audits). The management of the audited entity is responsible for following up on recommendations and also creates and maintains a process and information system to monitor the status of follow-up on the recommendations of examiners. 3) The quality of the follow-up to the audit results, the examiner is obliged to recommend that management monitor the follow-up status on the recommendation of the examiner. Continuous attention to material examination findings and recommendations can help the examiner ensure that the benefits of the investigation are realized.

There is a phenomenon regarding the quality of audits produced by the Public Accounting Firm (KAP) which has received public attention. The low quality of audits has become a public spotlight in recent years with the involvement of public accountants in it. In some cases that are detrimental to report users, they involve public accountants who should be independent parties. One of the cases involving public accountants is in an article entitled "Bakrie & Brothers Loss of Rp. 15.86 trillion in 2008" in DetikFinance Online dated April 3, 2009. In the news, it was stated that a multibusiness company, PT Bakrie & Brothers Tbk. (BNBR) published

errors in the bookkeeping of huge net losses in 2009 that reached Rp. 15.86 trillion in financial reports that had been audited by KAP Doli, Bambang, Sudarmaji and Dadang. Previously, the published financial statements recorded a net loss of Rp. 16.6 trillion, but a few days later the financial report was rectified and the net loss was changed to Rp. 15.86 trillion. Dean of the Faculty of Economics, UI, Firmanzah in an interview with this.com said that before it should be reported or published, the financial statements must be reviewed or reviewed. An examination of the financial statements is shown to provide an opinion on whether the financial statements have been presented fairly. The formulation of an opinion on financial statements is a crucial stage in a financial audit engagement. In addition to being a measure of the quality of the financial statements, the auditor's opinion also reflects the quality of the audit work itself. In providing an opinion, the auditor also takes materiality into account. In various literatures, audit quality is influenced by various variables, where this study focuses on motivation, integrity, professionalism, organizational commitment and auditor competence.

An auditor in carrying out his duties is influenced by many things he has or deals with, both inside and outside. This is because auditors are human beings who have feelings, emotions, self-esteem, human rights, and personalities that are used as strength to carry out every job. Internal influences such as motivation reflect the character of a good auditor. Motivation is an impulse that arises in a person consciously or unconsciously to take an action with a specific goal, or efforts that can cause a person or group of people to move to do something because they want to achieve the desired goal (KBBI, 2008: 930). Mardika and Suartana's research (2019) states that auditor motivation has a positive effect on audit quality.

Another factor that influences the ethical rules of the Public Accountant, namely integrity. Integrity is an element of character that underlies professional recognition. Integrity requires a member to

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be honest and straightforward without compromising public trust. Integrity is an element of character that underlies professional recognition. Integrity can accept unintended mistakes and honest differences of opinion, but cannot accept fraud or disregard of principle. Integrity is measured in terms of what is right and fair. The more integrity the auditor is, the more quality the resulting audit will be. Dewi and Muliarta's research (2018) states that integrity has a positive effect on audit quality.

In addition, a KAP employs auditors who have high professionalism and ethical behavior. It is stated that auditors are a profession that has a big responsibility not only to clients and their offices but also to the public. Professionalism is a concept to measure how professionals perceive their profession which is reflected in their attitudes and behavior. Professional auditors will carry out their duties with sincerity and care which will affect the quality of the resulting audit. Dewi and Muliarta's research (2018) states that professionalism has a positive effect on audit quality.

With the organizational commitment made, it must be in a positive direction for the sake of the auditor profession. Professionalism itself must be supported by one's commitment to the organization. Strong belief and support by organizational members for the values and goals the organization wants to achieve is organizational commitment (Zeyn, 2011). Auditors do their work carelessly if they do not have a commitment to the organization that has an impact on the quality of their work. The existence of a commitment can be an encouragement for someone to work better. Bouhawia's (2015) research states that organizational commitment has a positive effect on audit quality.

Nugraha (2013) explains that auditor competence is the qualification needed by auditors to carry out an audit properly. When auditing, auditors must have competence

which includes two elements, namely knowledge and experience. To perform auditing duties, auditors need auditing knowledge (general and specific), knowledge of auditing and accounting fields and understanding of the client industry. Competence is the knowledge, ability, skills and experience related to the work of a public accountant as an auditor. The possibility of auditors finding and reporting violations in the accounting system in the company is very large, as has been determined by the applicable accounting standards and auditing standards. Auditor competence can also be said to be an auditor's ability to apply the knowledge and experience he has in conducting audits so that auditors can carry out audits carefully, thoroughly, and objectively. Fietoria and Manalu's research (2016) states that competence has a positive effect on audit quality. If an auditor has high competence, the better the quality of the audit results will be.

Based on the description above, the researcher is motivated to do this research because it is quite important to know what factors affect audit quality. Based on this, the researchers conducted a study entitled "The Influence of Motivation, Integrity, Professionalism, Organizational Commitment and Competence on Audit Quality at Public Accounting Firms in DKI Jakarta".

Based on the background of the problems that have been described, the main research problems can be formulated as follows:

1. Does motivation have an influence on audit quality at the Public Accounting Firm in DKI Jakarta?
2. Does integrity have an influence on audit quality at the Public Accounting Firm in DKI Jakarta?
3. Does professionalism have an influence on the quality of the audit at the Public Accounting Firm in DKI Jakarta?

4. Does organizational commitment have an influence on audit quality at the Public Accounting Firm in DKI Jakarta?
5. Does competency have an influence on audit quality at the Public Accounting Firm in DKI Jakarta?
6. Do motivation, integrity, professionalism, organizational commitment and competence have an influence on audit quality at the Public Accounting Firm in DKI Jakarta?

Based on the formulation of the problems stated above, the objectives of this study are as follows:

1. To examine the influence of motivation on audit quality at the Public Accounting Firm in DKI Jakarta.
2. To test the effect of integrity on audit quality at the Public Accounting Firm in DKI Jakarta.
3. To test the effect of professionalism on audit quality at the Public Accounting Firm in DKI Jakarta.
4. To examine the effect of organizational commitment on audit quality at the Public Accounting Firm in DKI Jakarta.
5. To test the effect of competence on audit quality at the Public Accounting Firm in DKI Jakarta.
6. To examine the influence of motivation, integrity, professionalism, organizational commitment and competence on audit quality at the Public Accounting Firm in DKI Jakarta.

REVIEW OF PREVIOUS RESEARCH RESULTS

Mardika and Suartana (2019) conducted research on the Effect of Independence, Work Experience, Organizational Commitment, and Auditor Motivation on Audit Quality. The purpose of this study was to determine the effect of independence, work experience, organizational commitment, and auditor motivation on audit quality at the Inspectorate of Bali Province. The study population was all functional auditors (JFA) and functional officers of the supervisory agency for regional government affairs

(P2UPD) at the Inspectorate of Bali Province and the sampling method was saturated or census samples. This study used a sample of 41 respondents. Data collection was carried out by means of a questionnaire measured by a Likert scale. The results of this study indicate that independence, work experience, organizational commitment, and auditor motivation have a positive effect on audit quality at the Inspectorate of Bali Province.

Dewi and Muliarta (2018) conducted research on the Effect of Professionalism, Integrity, Locus of Control and Auditor Performance on Audit Quality. This study took a sample, namely all auditors at the Bali Province Public Accountant Firm registered with IAPI, totaling 9 KAPs, by making 71 auditors as the sample with the saturated sample method. Collecting data by distributing questionnaires with respondents who returned numbered 44 people. The analysis technique in this study used multiple linear regression analysis with the SPSS program. Based on the results of the analysis, it shows that professionalism has a positive effect on audit quality at the Bali Province Public Accountant Office, integrity has a positive effect on audit quality at the Bali Province Public Accountant Office, and Locus of control has a positive effect on audit quality at the Bali Province Public Accountant Office. The results of this study can be a consideration for clients in choosing an independent auditor to reduce and resolve conflicts of interest between the principal and the agent. In addition, for auditors to maintain professionalism, integrity, locus of control and improve performance in order to generate and improve audit quality.

Wijaya (2016) conducted research on Factors Affecting Audit Quality. The research objective was to obtain empirical evidence of the effect of independence, accountability, work experience, integrity, objectivity and professionalism on audit quality. The population of this study are all auditors who work in public accounting firms in Jakarta and have registered with the Indonesian Institute of Certified Public Accountants (IAPI). The sample in this study was obtained using purposive sampling. The

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number of questionnaires distributed as many as 150 copies, still only 134 copies returned and 100 copies that can be used in this study. The statistical method used in this study is multiple regression. The results of this study indicate that work experience affects audit quality. Meanwhile, independence, accountability, integrity, objectivity and professionalism have no effect on audit quality.

Fietoria and Manalu (2016) conducted research on the Influence of Professionalism, Independence, Competence, and Work Experience on Audit Quality in the Bandung Public Accounting Firm. This study aims to determine the effect of professionalism, independence, competence, and work experience on audit quality in public accounting firms either partially or simultaneously. The type of research used is quantitative research that is causality. The data obtained in this study are primary data through the distribution of closed questionnaires to auditors who work at KAP Bandung who are listed in the Directory of the Indonesian Public Accountants Association. This study shows that professionalism, independence, work experience partially do not have a significant effect on audit quality except that partially competence has a significant effect on audit quality, while simultaneously professionalism, independence, competence, and work experience have an effect on audit quality.

Turangan et al (2016) conducted a study on Factors Affecting Audit Quality at the Inspectorate of North Sulawesi Province. The purpose of this study was to examine the effect of competence, experience, independence, objectivity, integrity and motivation of auditors at the Inspectorate of North Sulawesi Province on audit quality. The study population was all auditors at the Inspectorate of North Sulawesi province with a total sample of 60 auditors working in the Inspectorate of North Sulawesi province. The sampling technique used a purposive /

judgment sampling approach. The results of the multiple regression analysis explained that the audit quality possessed by the North Sulawesi Inspectorate was positively related or the direction of competence, experience, independence, objectivity, integrity and motivation. The results of the research simultaneously show that the variables of competence, experience, independence, objectivity, integrity and motivation together have a significant effect on audit quality. While partially competence, experience and independence do not have a significant effect on audit quality, on the other hand, objectivity, integrity and motivation have a significant effect on audit quality. The correlation coefficient (R) of 0.803 indicates that the relationship between competence, experience, independence, objectivity, integrity and motivation has a very strong correlation (correlation) on audit quality, because it is close to the value 1. The adjusted R² value as the coefficient of determination is 0.605, which means an increase in audit quality by 60.5% was influenced by competence, experience, independence, objectivity, integrity and motivation, while the remaining 39.5% was influenced by other factors outside the research or explained by other variables not included in this study.

Kuntari (2017) conducted research on The Effect of Auditor Ethics, Auditor Experience, Audit Fees and Auditor Motivation on Audit Quality. This study aims to determine the effect of auditor ethics, auditor experience, audit fees, and auditor motivation on the audit quality of public accounting firms in Semarang. The population in this study were auditors who worked at public accounting firms in Semarang. The population of public accounting firms in Semarang according to the Indonesian Institute of Certified Public Accountants in 2016 was 98 respondents from 14 public accounting firms. Questionnaires were distributed to auditors in all these public accounting firms. This study

used a purposive sampling assessment with the sample criteria being that they have worked and experienced in a public accounting firm for one year. The total sample of this study was 30 respondents. Using multiple linear regression analysis, the results indicate that auditor ethics has a significant positive effect on audit quality; auditor experience has a significant positive effect on audit quality; audit fees have a significant positive effect on audit quality; and auditor motivation has a significant positive effect on audit quality. Auditor ethics, experience, costs, and motivation have a significant positive effect on audit quality.

Sunyoto (2017) conducted research on The Effect of Functional Training, Integrity, Competency and Organizational Commitment of Quality Audit In the Audit Board of Republic Indonesia. This study investigates the effect of functional training, integrity, competence and organizational commitment on audit quality. The purpose of this study was to determine the effect of functional training, integrity, competence and organizational commitment on audit quality at the Supreme Audit Agency of the Republic of Indonesia, Jakarta in 2017. This research uses a survey method with a quantitative approach with path analysis techniques. The survey research method uses a quantitative approach path analysis technique. Data were collected from 100 auditors as a sample. Samples were sold by simple random sampling from 130 auditors as a population. The results showed that there was a significant direct effect of functional training on audit quality; integrity in audit quality; competence on audit quality; organizational commitment to quality audits; functional training, integrity and competence have a significant direct effect on organizational commitment; Functional and Integrity training has a significant direct effect on competence; the direct effect on the integrity of functional training is significant.

Bouhawia (2015) conducted research on The Effect of Working Experience, Integrity, Competence, and Organizational Commitment on Audit Quality (Survey of

State Owned Companies In Libya). This study aims to seek empirical evidence about the effect of auditors' personal characteristics on audit quality. The population in this study were auditors who worked for companies owned in Libya. The data used in this study are primary data. For the analysis used validity and reliability tests as test instruments. This study uses regression analysis and to test the hypothesis used the F test and t test. The results showed that work experience, integrity, competence and organizational commitment had a significant effect on audit quality. Work experience has the largest arithmetic value and beta coefficient. Therefore, the Integrity variable has the strongest influence than other variables so that the work experience variable has a dominant influence on the quality of the audit results.

THEORITICAL BASIS

1. Motivation

The term motivation comes from the Latin word "movere" which means to push or move. Motivation questions how to direct power and potential to work towards the specified goals (Hasibuan, 2016: 141). Efendy (2010: 3) states that the auditor's motivation is the degree of how much encouragement the auditor has in carrying out a quality audit.

Kiruja (2013: 16) states that auditor motivation is an inner strength that causes an auditor to act in a certain way. The existence of motivation will certainly make the auditors even more enthusiastic at work, this is because the audit process is a very long and complicated process. With motivation, the auditors are expected to have more intensity, direction, and persistence so that the goals of the organization where the auditors work can be achieved.

Based on the opinion of experts, it is concluded that motivation is the various efforts made by humans, of course, to fulfill their wants and needs. However, so that his wants and needs can be fulfilled is not easy to get without maximum effort.

In fulfilling their needs, someone will behave in accordance with one's impulses and will behave in accordance with the urges they have and what underlies their behavior.

The motivational indicators put forward by Feriyanto and Triana (2015: 80) are:

- a. Intrinsic Motivation, are motives that become active or function and do not need to be stimulated from outside, because in every individual there is already an urge to do something.

Intrinsic motivation is a part of self-determinant that is driven from within an auditor to get self-satisfaction rather than getting the consequences that will be received. So, intrinsic motivation is the auditor's drive to do something because of the pleasure or interest in doing it so that he gets self-satisfaction. Among the forms of intrinsic motivation is the need for the auditor in the form of praise if the auditor carries out a job task with satisfactory work results. KAP provides opportunities for promotion or promotion to auditors if they meet the requirements, so that auditors can build a better career as an auditor in the future.

- b. Extrinsic motivation, are motives that are active and function because of external stimuli.

Auditors who do something not because they are interested, but because of the consequences that will be received or because of outside control is extrinsically motivated behavior. In extrinsic motivation, behavior is assumed to have no self-determinant element because the behavior is controlled from the outside and not by oneself. However, it does not mean that extrinsically motivated behavior does not have an element of self-determinant at all, but has different variations of

self-determinant. Among the forms of extrinsic motivation, namely auditing to feel useful in the family and society by working at KAP, income as an auditor is sufficient to meet the needs and auditors feel that they are not differentiated from colleagues at work.

2. Integrity

Sulaiman (2010: 131) defines integrity is about the overall values of honesty, balance, giving back, dedication, credibility and various matters of dedication to human values in life.

Integrity is regulated by ethical principles in the Professional Association of Indonesian Accountants which state that integrity is an element of character that underlies professional recognition. In the face of rules, standards, special guidelines or facing conflicting opinions, members must test their decisions or actions by asking whether the member has done what should be done and whether the member has maintained his integrity. Where integrity requires members to adhere to technical and ethical standards, besides that, it also requires members to follow the principles of objectivity and professional prudence (Sari, 2012).

In SPAP Section 110 (2011: 110.1) stated in the first general standard reads: "The principle of integrity requires every practitioner to be firm, honest and fair in his professional relationships and business relationships."

Based on the explanation above, it can be concluded that the principle of integrity confirms that an auditor must always maintain and increase public trust, must be firm, honest, free from conflicts of interest and must not allow material misstatement to be known or transfer his judgment to other parties in carrying out his work. To maintain and increase public trust, an auditor must fulfill his professional responsibilities with the highest possible integrity, where an

auditor must always be honest and straightforward, responsible free from conflicts of interest, firm, have high dedication and trustworthiness and cannot accept fraud or omission. principles for building trust and providing the basis for quality decision makers.

In accordance with the Principles of Professional Ethics of the Indonesian Accountants Association in Agoes (2012: 95), then in this study the indicators for integrity are:

a. Auditor Honesty

Auditor honesty is what an auditor with integrity says must be in accordance with his conscience and what he says is in accordance with the existing facts.

b. Auditor Courage

Auditor courage, namely an auditor must have the courage to disclose and take necessary actions.

c. Auditor's prudent attitude

The auditor's wise attitude, that is, an auditor must always be wise in weighing all problems and their problems carefully.

d. Auditor's responsibility

Auditor responsibility, namely an auditor must have a sense of responsibility for his decisions and actions so that they do not cause harm to others.

3. Professionalism

According to Baotham (2014) professionalism is a form of optimal efforts to fulfill all actions without harming other parties and can be accepted by all related parties. Conceptually, profession and professionalism can certainly be distinguished. Profession is a job that requires someone to have certain criteria to get the job, while professionalism is an individual attitude that determines the individual's attitude and behavior.

According to Tjiptohadi in Sagara (2013), professionalism has several meanings, namely: First, professionalism means a skill, has certain qualifications, is experienced according to his field of

expertise, or gets rewarded for his expertise. A person can be said to be a professional if he has attended certain education which causes him to have special skills or qualifications. Second, the definition of professionalism refers to a standard of work, namely moral principles and professional ethics. Moral principles, like the general norms of society, direct accountants to behave in accordance with the life order of a professional. Third, professional means moral. The moral level of a person that distinguishes one internal auditor from another internal auditor. A person's morale and attitude of upholding professional ethics are very individual.

According to Arens et al (2015: 105), the professionalism of auditors is a responsibility to act more than just fulfilling one's own responsibility and the provisions of laws and regulations in society, public accountants as professionals acknowledge responsibility to society, clients and fellow practitioners, including respectful behavior even though it is means self-sacrifice.

Based on the above statement, it can be concluded that the professionalism of auditors is the behavior, objectives, and quality to form professional people who work as independent auditors who uphold the code of ethics and standards that apply to support their profession.

The concept of professionalism developed by Hall in Ningsih (2012: 34) is widely used by researchers to measure the professionalism of the auditor profession which is reflected in attitudes and behavior, there are five dimensions of professionalism, namely:

a. Social devotion

Devotion to the profession is reflected in the dedication of professionalism by using the knowledge and skills possessed. The determination to carry on with the job even if extrinsic rewards are lacking. This attitude is an expression of a total self-exertion towards work.

b. Obligations

Social obligation is a view of the importance of the role of the profession and the benefits that are obtained by both society and professionals due to the existence of the job.

c. Independence

Independence is intended as a view that a professional person must be able to make their own decisions without pressure from other parties (government, clients, and not members of the profession). Every time there is interference from outside is considered as an obstacle to professional independence.

d. Confidence in the rules of the profession

Belief in the profession is a belief that the most authorized to judge professional work are fellow professionals, not outsiders who do not have competence in their field of knowledge and work.

e. Relationships with fellow professions

Relationships with fellow professions are using professional ties as a reference, including formal organizations and informal peer groups as the main idea in work. Through this professional association, professionals build professional awareness.

organization, and put more effort into their work.

Mathis and Jackson (2015: 122) suggest that organizational commitment is the level where an employee believes and accepts organizational goals and wishes to stay with the organization. With the commitment of an employee, he will have an attitude of loyalty and desire to achieve organizational goals well.

Furthermore, McShane and Glinow (2013:119) define organizational commitment as the most powerful influence, where people identify with demand and are highly motivated to carry it out, even when the source of motivation is no longer present.

Organizational commitment is a psychological condition that characterizes the relationship between employees and the organization or its implications that affect whether employees will stay in the organization or not, which are identified in three components, namely the affective component, continuous commitment and normative commitment (Zurnali C, 2010: 127).

According to Luthans (2014: 224), organizational commitment is a strong desire to remain as a member of the organization, the desire to strive according to the wishes of the organization, certain beliefs and acceptance of organizational values and goals. In other words, it is an attitude that reflects employee loyalty to the organization and the sustainability process in which organizational members express their concern for the organization and its success and continuous progress.

From some of the above understandings, it can be concluded that organizational commitment is a situation where individuals have trust, attachment, and a feeling of belonging to the company so that these individuals will prioritize organizational interests over individual interests. Organizational commitment is also an individual's relationship with the

4. Organizational Commitment

According to Robbins (2014: 140), stating commitment to an organization is defined as a situation in which an employee sides with a particular organization and its goals, and intends to maintain membership in that organization.

Griffin (2014: 15) states that organizational commitment is an attitude that reflects the extent to which an individual knows and is tied to the organization. Employees who feel more committed to the organization have habits that are reliable, plan to stay longer in the

organization so that the individual feels that he belongs to the organization where he works. Thus, an organization whose individuals have high organizational commitment will produce good performance for the achievement of organizational goals.

Robbins (2014:101) classifies organizational commitment with three indicators, namely:

a. Affective commitment

Affective commitment is an emotional feeling for the organization and a belief in its values. Someone who has a strong affective commitment will continue to work in an organization because they really want to do this.

b. Continuance commitment

Sustainable commitment is the perceived economic value of staying in an organization compared to leaving the organization. An employee may stay and be committed to the organization and employer because he is rewarded quite high. This commitment causes an employee to stay in an organization because they need it.

c. Normative commitment

Normative commitment is a person's obligation to stay in an organization for moral or ethnic reasons. This commitment causes an employee to stay at a job because they feel obliged to do so. In other words, this normative commitment is related to a feeling of obligation to continue working in an organization.

5. Competence

Rahayu & Suhayati (2013: 2) define competence, which means that an auditor must have the ability, expertise and experience in understanding the criteria in determining the amount of evidence needed to support the conclusions he will draw.

According to Mc Clelland in Sedarmayanti (2014: 126), it is explained that competence is a fundamental

characteristic that a person has that directly affects or can predict excellent performance.

According to Arens et al (2015: 42) defines competence as a necessity for auditors to have formal education in auditing and accounting, adequate practical experience for the work being carried out, and following continuous professional education. Furthermore, according to Tunggal (2013: 429) competence is the knowledge and expertise needed to achieve tasks that determine individual work.

From the above definitions, it can be concluded that an audit carried out by an auditor must be carried out by a person who has sufficient knowledge, expertise and technical training in order to achieve the tasks that become the job of an auditor. Competence is the personal aspects of a worker that includes knowledge, skills and abilities that are mastered by someone who has become a part of him, so that he can perform cognitive, effective and psychomotor behaviors as well as possible so that it is imperative for auditors to have formal education. in auditing and accounting.

According to Rahayu & Suhayati (2013: 41) the competency indicators of auditors must have adequate technical expertise and training, namely:

a. Expert

Auditors must have a formal educational background in auditing and accounting, expanded through work experience in the public accounting profession, and always follow continuing professional education.

b. Training

To qualify as a professional auditor, he must undergo sufficient technical training, covering both technical aspects and general education. Auditors must study, understand, and apply new provisions in accounting principles and auditing standards applied by IAI.

c. Experience

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Auditors are always required to meet technical qualifications and experience in the client industry.

6. Quality Audit

Mathius (2016: 80) states that audit quality is the probability of an auditor finding and reporting an error or fraud that occurs in a client's accounting system.

De Angelo in Saputra (2015) defines audit quality as the probability that an auditor finds and reports about a violation in his client's accounting system. The probability of finding a violation depends on the auditor's technical ability and the auditor's independence.

Haryono (2014: 132) defines audit quality as the ability and intelligence of auditors to understand the client's operational and accounting activities well as the auditor's ability to understand the client's business activities so that the auditor can know the economic conditions of the client's company well, including knowing various kinds of problems regarding business faced by clients clearly.

According to Wardhani (2014), audit quality is a process that shows the competence and independence of auditors who carry out audit audits starting from the misstatement process, compliance with standard operating procedures (SOP), audit risk, precautionary principles, control processes by supervisors, and attention by manager / partner. Riswan (2013) explains that in order to produce quality audits, public accountants in carrying out their duties are guided by the Public Accountants Professional Standards (SPAP), which in this case are auditing standards and public accountant code of ethics. Each member must carry out his professional services in accordance with the relevant technical standards and professional standards. Technical standards and professional standards that must be adhered to by members are the

standards issued by the Indonesian Institute of Public Accountants (IAPI).

Watkins et al. (2014) define audit quality as the likelihood that auditors will find and report violations in the accounting system with the auditor's knowledge and expertise. Meanwhile, the reporting of violations depends on the auditor's encouragement to disclose the violation. This impetus will depend on the independence of the auditor.

According to Wooten (2013) to measure audit quality, the following indicators are used:

a. Misstatement detection

In detecting misstatements, auditors must have professional skepticism. Professional skepticism is an attitude that includes a mind that always questions and critically evaluates audit evidence. Auditors use the knowledge, skills, and abilities demanded by the public accounting profession to carry out carefully and thoroughly, with good intentions and integrity, to objectively collect and evaluate audit evidence (IAI, 2011, SA section 230).

According to Tuanakotta (2014) professional skepticism will assist auditors in critically assessing the risks faced and taking these risks into account in a variety of decisions (such as accepting or rejecting clients; choosing the right audit method and technique; assessing the audit evidence collected, and so on).

Financial statements contain material misstatement if the financial statements contain misstatements whose effects on an individual or overall basis are significant enough to result in the financial statements not being presented fairly in all material respects in accordance with financial accounting standards. Misstatement can occur as a result of error or fraud.

b. Conformity with Applicable General Standards

Law of the Republic of Indonesia number 5 of 2011 concerning public accountants in article 1 point 11 which states that the professional public accountant standard, hereinafter abbreviated as SPAP, is a reference that is determined to be a quality measure that must be obeyed by public accountants in providing their services.

In paragraph 1 of SPAP SA section 161, it is explained that in auditing companies, auditors are responsible for complying with auditing standards set by the Indonesian Institute of Accountants. Section 202 of the Code of Ethics for the Public Accountants Compartment requires members of the Indonesian Institute of Accountants who practice as auditors to comply with auditing standards when it comes to auditing financial statements.

c. Compliance with SOPs

The company's operational standard is a written stipulation regarding what to do, when, where, by whom, how to do it, what is needed, etc. all of which are work procedures that must be obeyed and carried out.

In SPAP SA section 318 regarding the understanding of a client's business, it is explained that in carrying out an audit of financial statements, the auditor must acquire sufficient business knowledge to enable the auditor to identify and understand events, transactions, and practices that the auditor considers likely to have a significant impact on the financial statements or on the inspection report or audit report.

1. The Influence of Motivation on Audit Quality

Motivation is one of the factors that is quite important in the quality of the results of the work that a person produces in carrying out his job, especially for an auditor who often makes his motivation an impetus to produce a quality audit report. Based on research conducted by (Effendy, 2010), (Hanjani Andreani, 2014), and (Idawati, 2015) that motivation has a positive effect on audit quality.

Based on theory and previous research which provides evidence that the auditor's motivation in carrying out an audit has a significant impact on audit quality. Therefore it can be hypothesized that:

H₁: Motivation has a significant influence on audit quality.

2. The Influence of Integrity on Audit Quality

Auditors in this case are required to act transparently, honestly and firmly in auditing client reports according to the actual situation without being influenced by other parties. The key that every auditor must have is integrity. An integrated person means having an honest personality and having a strong character, so that if an auditor already has a high integrity commitment, in the process of auditing financial statements, the resulting audit is in accordance with what is expected. Sukriah (2009) states that integrity can accept unintentional mistakes and honest differences of opinion, but cannot accept principle fraud. With high integrity, auditors can improve the quality of their examination results.

Ayuningtyas' research (2012) states that integrity has a significant effect on audit quality. The results of previous research conducted by Wardhani (2014) showed that integrity affects audit quality. According to research by Lesmana and Machdar (2015), every auditor must have professional responsibilities with the

highest integrity. The intended integrity that must be possessed by the auditor is the openness and assertiveness of the auditor towards anyone. The results of this study are in accordance with previous research conducted by Haryadi (2017) which states that integrity affects audit quality.

Based on theory and previous research which provides evidence that integrity in carrying out an audit has a significant impact on audit quality. Therefore it can be hypothesized that:

H₂: Integrity has a significant influence on Audit Quality

3. The Influence of Professionalism on Audit Quality

Professionalism is expertise in the field of work or profession that is obtained from the level of education. Professionalism is the main requirement as an auditor. Professionalism that affects audit quality shows the phenomenon that the professional attitude of auditors in carrying out their duties can provide added value to improve audit quality.

Professionalism is a must for an auditor in carrying out his duties. The professionalism of a professional will be increasingly important if professionalism is related to the work of the individual so that in the end it can provide confidence in the financial statements of a company or organization where the auditor works. Therefore, auditors are required to be professional in each of their duties, auditors who have a high view of professionalism will contribute to which the decision makers can trust. Auditor professionalism refers to professional abilities and behavior. Friska's research (2012) states that the professionalism that auditors are required to carry out their duties with sincerity and accuracy. As a professional auditor, an auditor is needed

to avoid negligence and dishonesty in auditing a company's financial statements.

Based on theory and previous research which provides evidence that professionalism in conducting audits has a significant impact on audit quality. Therefore it can be hypothesized that:

H₃: Professionalism has a significant influence on Audit Quality.

4. The Influence of Organizational Commitment on Audit Quality

In carrying out the duties or profession as an auditor, of course, will get conflicted when having to report findings that may not benefit management performance. An auditor who is committed to his organization will show his loyalty to the organization where he works to produce good audit quality. Research conducted by (Putri, 2015) and (Suryantini, 2012) states that organizational commitment has a positive effect on audit quality.

Based on theory and previous research which provides evidence that the auditor's organizational commitment has a significant impact on audit quality. Therefore it can be hypothesized that:

H₄: Organizational commitment has a significant influence on audit quality.

5. The Influence of Competence on Audit Quality

Auditor competence is an auditor with sufficient and explicit knowledge and experience to carry out an audit objectively, carefully and thoroughly. Highly educated auditors will have a lot of knowledge about their fields, so they can find out various problems in more depth. In addition, with sufficient knowledge, auditors will find it easier to keep up with increasingly complex developments. That way auditors will be able to produce high quality audits.

Fietoria and Manalu (2016) state that competence has a positive effect on audit quality. This means that audit quality can be achieved if the auditors have good competence. The auditor, as the spearhead of the implementation of the audit task, must constantly improve the knowledge they already have so that the application of knowledge can be maximized in practice. Based on theory and previous research which provides evidence that auditor competence has a significant impact on audit quality. Therefore it can be hypothesized that:

H₅: Competence has a significant influence on audit quality.

RESEARCH METHODS

The research strategy used is associative / causality. The research method used was a survey. The population in this study were all auditors, both junior auditors and senior auditors who work at KAP in DKI Jakarta, while the sample in this study was 74 auditors who were determined by convenience sampling technique. The data analysis used is descriptive statistics, instrument test, classical assumption test, multiple linear regression analysis, test of the coefficient of determination and hypothesis testing using the SPSS 25.0 program.

RESULTS AND DISCUSSION

1. Description of Data

a. Motivation Variable (X₁)

The recapitulation of respondents' answers as a whole to the motivation variable (X₁) shows that from the total score of the average motivation, an index value of 86.80% is obtained in the "Very High" category, which means that the motivation of auditors at the Public Accounting Firm in DKI Jakarta is highly evaluated height of the respondents.

b. Variable Integrity (X₂)

The recapitulation of the respondent's overall answers to the integrity variable (X₂) shows that from the total score of

the average integrity an index value of 80.07% is obtained in the "High" category, which means that the integrity of auditors at the Public Accounting Firm in DKI Jakarta gets a high rating from respondents

c. Variable Professionalism (X₃)

The recapitulation of respondents' overall answers to the professionalism variable (X₃) shows that from the total average score of professionalism, an index value of 89.11% is obtained with the "Very High" category, which means that the professionalism of auditors at the Public Accounting Firm in DKI Jakarta is highly rated. height of the respondents

d. Organizational Commitment Variable (X₄)

The recapitulation of respondents' overall answers to the organizational commitment variable (X₄) shows that from the total average score of organizational commitment, an index value of 83.60% is obtained with the category "Very High", which means that the commitment of the auditor's organization to the Public Accounting Firm in DKI Jakarta is very high assessment of the respondents

e. Competency Variable (X₅)

The recapitulation of the overall respondent's answers to the competency variable (X₅) shows that from the total average score of competence, an index value of 86.26% is obtained in the "Very High" category, which means that the competence of auditors at the Public Accounting Firm in DKI Jakarta is highly rated. height of the respondents

f. Audit Quality Variable (Y)

The recapitulation of the overall respondents' answers to the audit quality variable (Y) shows that from the total average score of audit quality, an index value of 89.59% is obtained in the "Very High" category, which means that the audit quality at the Public Accounting Firm in DKI Jakarta

gets an assessment. very high number of respondents.

2. Validity and Reliability Test

a. Validity test

The test results show that the rcount value is obtained from the results of data processing of SPSS Ver 25.0. After being compared, all values rcount > rtable so that it can be concluded that all statements on each of the research variables are valid.

b. Reliability Test

Reliability test results for the motivation variable have a ralpha value of 0.872, integrity of 0.842, professionalism of 0.908, organizational commitment of 0.865, competence of 0.886, and audit quality of 0.828, while criticality of 0.70. Because ralpha > rkritical, the questionnaire for each of these variables is reliable.

3. Classic Assumption Test Results

a. Normality test

From the Kolmogrov-Smirnov statistical test above, it shows that the variable residuals are normally distributed. This can be seen from the probability of significance, which is 0.200, so the probability of significance is greater than $\alpha = 0.05$, this means that the variable data is normally distributed.

b. Multicollinearity Test

From the test results, it can be seen that the tolerance value is greater than 0.10 and VIF is smaller than 10, so it can be concluded that the regression model does not have multicollinearity problems.

c. Heteroscedasticity Test

From the test results it can be seen that all independent variables (motivation, integrity, professionalism, organizational commitment and competence) have a significance value

(Sig.) Greater than 0.05. So it can be concluded that the regression model does not occur heteroscedasticity.

4. Multiple Linear Regression Analysis

Based on the results of multiple regression analysis, a regression line equation is obtained as follows:

$$Y = 3.770 + 0,150 X_1 + 0,125 X_2 + 0,195 X_3 + 0,035 X_4 + 0,201 X_5$$

Based on the above equation, it can be interpreted as follows:

- If the variables of motivation, integrity, professionalism, organizational commitment and competence are considered constant (0), then the audit quality variable is 3,770 units.
- If there is a one-unit increase in the motivation variable (X_1), it will increase the audit quality variable (Y) by 0.150 units, provided that the other independent variables are considered constant (0).
- If there is a one-unit increase in the integrity variable (X_2), it will increase the audit quality variable (Y) by 0.125 units, provided that the other independent variables are considered constant (0).
- If there is a one-unit increase in the professionalism variable (X_3), it will increase the audit quality variable (Y) by 0.195 units, provided that the other independent variables are considered constant (0).
- If there is a one-unit increase in the organizational commitment variable (X_4), it will increase the audit quality variable (Y) by 0.035 units, provided that the other independent variables are considered constant (0).
- If there is a one-unit increase in the competency variable (X_5), the audit quality variable (Y) will increase by 0.201 units, provided that the other independent variables are considered constant (0).

5. Test coefficient of determination (R^2)

Based on the test results, it can be seen that the Adjusted R-Squared value is 0.915, which means that together the variables of motivation, integrity, professionalism, organizational commitment and competence have contributed to audit quality by 91.5%, while the remaining 8.5% is influenced by other variables not examined. or not included in this research model.

6. Hypothesis Testing

a. Statistical t Test

In the t-statistic table attached to the attachment with $df = (n-k-1) = (74-5-1) = 68$ and degrees of freedom of 0.05, the t-table value is 1.99547. Partial testing of motivation, integrity, professionalism, organizational commitment and competence to audit quality is carried out in accordance with the hypothesis test planning stated in the previous chapter.

- 1) In the motivation variable, the value of $t_{count} > t_{table}$ ($2.361 > 1.99547$) is obtained so that H_01 is rejected and H_{a1} is accepted, which means that the variable X_1 , namely motivation, has a positive and significant effect on audit quality at the Public Accounting Firm in DKI Jakarta
- 2) In the integrity variable, the value of $t_{count} > t_{table}$ ($3.076 > 1.99547$) is obtained so that H_02 is rejected and H_{a2} is accepted, which means that the X_2 variable, namely integrity, has a positive and significant effect on audit quality at the Public Accounting Firm in DKI Jakarta.
- 3) In the professionalism variable, the value of $t_{count} > t_{table}$ ($4.199 > 1.99547$) is obtained so that H_03 is rejected and H_{a3} is accepted, which means that the X_3 variable, namely professionalism, has a positive and significant effect on audit quality at the Public Accounting Firm in DKI Jakarta.

- 4) In the organizational commitment variable, the value of $t_{count} < t_{table}$ ($1.358 < 1.99547$) is obtained so that H_04 is accepted and H_{a4} is rejected, which means that the X_4 variable, namely organizational commitment, has no positive and significant effect on audit quality at the Public Accounting Firm in DKI Jakarta.
- 5) In the competency variable, the value of $t_{count} > t_{table}$ ($2,700 > 1,99547$) is obtained so that H_05 is rejected and H_{a5} is accepted, which means that the X_5 variable, namely competence, has a positive and significant effect on audit quality at the Public Accounting Firm in DKI Jakarta.

b. Statistical F Test

In the F-statistics table attached to the attachment with df for the numerator of 5 according to the independent variable used, while df for the denominator = $(nk-1) = (74-5-1) = 68$ and degrees of freedom of 0.05, the F value is obtained table of 2.35. Based on the results of the F statistical test, it is obtained that the value of $F_{count} > t_{table}$ ($157.816 > 2.35$) so that H_06 is rejected and H_{a6} is accepted, which means that simultaneously the variables of motivation, integrity, professionalism, organizational commitment and competence have a significant effect on audit quality at the Public Accounting Firm in DKI Jakarta.

INTERPRETATION OF RESEARCH RESULTS

1. The Influence of Motivation on Audit Quality

The results of the study concluded that motivation has a positive and significant effect on audit quality at the Public Accounting Firm in DKI Jakarta. This shows that motivation is one of the factors that is quite important in the

quality of the results of the work that a person produces in carrying out his job, especially for an auditor who often uses his motivation as an impetus to produce quality audit reports.

The results of this study are in line with research conducted by Effendy (2010), Hanjani Andreani (2014), Idawati (2015), Mardika and Suartana (2019), Turangan et al (2016), Kuntari (2017) which concluded that motivation has a positive and significant effect on audit quality.

2. The Influence of Integrity on Audit Quality

The results of the study concluded that integrity has a positive and significant effect on audit quality at the Public Accounting Firm in DKI Jakarta. This shows that an integrated auditor means having an honest personality and having a strong character, so that if an auditor already has a high integrity commitment, in the process of auditing the financial statements, the resulting audit is in accordance with what is expected. Integrity auditors can accept unintentional errors and honest differences of opinion, but cannot accept principle fraud. With high integrity, auditors can improve the quality of their examination results.

The results of this study are in line with research conducted by Wardhani (2014), Haryadi (2017), Dewi and Muliarta (2018), Turangan et al (2016), Sunyoto (2017) and Bouhawia (2015) which concluded that integrity has a positive and significant effect on audit quality.

3. The Influence of Professionalism on Audit Quality

The results of the study concluded that professionalism has a positive and significant effect on audit quality at the Public Accounting Firm in DKI Jakarta. This shows that professionalism is a must

for an auditor in carrying out his duties. The professionalism of an auditor will be increasingly important if professionalism is related to the work of the individual so that in the end it can give confidence in the financial statements for a company or organization. Therefore, auditors are required to be professional in each of their duties, auditors who have a high view of professionalism will contribute to which the decision makers can trust. Auditor professionalism refers to professional abilities and behavior. The professional attitude of auditors in carrying out their duties can provide added value to improve audit quality.

The results of this study are in line with research conducted by Dewi and Muliarta (2018) which concluded that professionalism has a positive and significant effect on audit quality.

4. The Influence of Organizational Commitment on Audit Quality

The results of the study concluded that organizational commitment has no positive and significant effect on audit quality at the Public Accounting Firm in DKI Jakarta. This shows that having a strong organizational commitment allows a person to spend additional physical, mental and spiritual resources that can be obtained. However, if without commitment, the auditor can carry out major work, so this will not affect the quality of the audit. This is due to the fact that since the beginning, auditors have been educated to carry out complex tasks independently and solve problems that arise in carrying out their duties by using their professional expertise and dedication. So that the organizational commitment of an auditor does not determine the quality of the resulting audit results.

The results of this study are not in line with research conducted by Putri (2015), Suryantini (2012), Mardika and

Suartana (2019), Sunyoto (2017) and Bouhawia (2015) which concluded that organizational commitment has a positive and significant effect on audit quality.

5. The Influence of Competence on Audit Quality

The results of the study concluded that competence has a positive and significant effect on audit quality at the Public Accounting Firm in DKI Jakarta. This shows that the competence of auditors with sufficient and explicit knowledge and experience can conduct audits objectively, carefully and thoroughly. This means that audit quality can be achieved if the auditors have good competence. The auditor, as the spearhead of the implementation of the audit task, must continuously improve the knowledge they already have so that the application of knowledge can be maximized in practice. The better the competence of the auditors, the better the resulting audit quality.

The results of this study are in line with research conducted by Fietoria and Manalu (2016), Sunyoto (2017) and Bouhawia (2015) which concluded that competence has a positive and significant effect on audit quality.

6. The Influence of Motivation, Integrity, Professionalism, Organizational Commitment and Competence on Audit Quality

The results of the study concluded that motivation, integrity, professionalism, organizational commitment and competence have a significant effect on audit quality at the Public Accounting Firm in DKI Jakarta. This shows that the higher the motivation, integrity, professionalism, organizational commitment and competence of an auditor will affect the quality of the resulting audit.

CONSLUSION

Based on the description of the research results, the following can be concluded:

1. Motivation has a positive and significant effect on audit quality at the Public Accounting Firm in DKI Jakarta, which means that the higher the motivation of the auditors, the better the resulting audit quality.
2. Integrity has a positive and significant effect on audit quality at the Public Accounting Firm in DKI Jakarta, which means that the better the auditors maintain their integrity, the better the resulting audit quality.
3. Professionalism has a positive and significant effect on audit quality at the Public Accounting Firm in DKI Jakarta, which means that the better the auditors maintain their professionalism in carrying out their duties, the better the resulting audit quality.
4. Organizational commitment has no positive and significant effect on audit quality at the Public Accounting Firm in DKI Jakarta, which means that the level of organizational commitment of an auditor does not have an impact on the quality of the resulting audit.
5. Competence has a positive and significant effect on audit quality at the Public Accounting Firm in DKI Jakarta, which means that the better the competence of the auditors, the better the resulting audit quality.
6. Motivation, integrity, professionalism, organizational commitment and competence simultaneously have a significant effect on audit quality at the Public Accounting Firm in DKI Jakarta. This shows that the higher the motivation, integrity, professionalism, organizational commitment and competence of an auditor will affect the quality of the resulting audit.

SUGGESTION

Researchers recommend suggestions for KAP and for future researchers as follows:

***The Influence Of Motivation, Integrity, Professionalism,
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1. For KAP

The KAP should be able to maintain the motivation, integrity, professionalism and competence of auditors as the spearhead of the implementation of audit activities in order to maintain the quality of the resulting audits according to the Public Accountant Professional Standards (SPAP) by meeting the auditing requirements or standards.

2. For further researchers

Researchers should then conduct research on other variables that are thought to affect audit quality such as independence, ability, willingness, work experience, locus of control, accountability, objectivity, audit fees, professional ethics, and training to enrich the results of the study. In addition, further researchers can increase the number of KAPs studied so that the research results are more comprehensive.

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