

ABSTRACT

Profession as an auditor is not easy, because in carrying out the duties of the auditor must remain careful and maintain objectivity. Therefore, the auditor must have high work motivation. The auditor's motivation will increase if the auditor receives the appropriate audit fee, the auditor has good competence and the policy of change of authority at work.

This study aims to analyze and obtain empirical evidence about the effect of audit fees, audit competence and changes in authority to the motivation of auditors who work at Public Accounting Firm in Bandung both partially and simultaneously.

The population in this study is all auditors working on KAP in Bandung. The sampling technique used in this research is the technique of Convenience Sampling with 41 respondents. The processed data is the primary data through the distribution of questionnaires. The method used in this research is linear regression analysis method.

Based on the result of this research that value of significance level for audit fee variable equal to 0,003, then partially audit fee influence auditor's motivation. For auditor competence variables value of significance level of 0.008, then the partial competence of the auditor affect the auditor's motivation. Then, the value of the significance level of the variable change of authority of 0.034, then partially affect the auditor's motivation. And the value of significance level of 0.000, then the simultaneous fee audit, auditor competence and changes in authority affect the auditor's motivation.

The results of this study indicate that simultaneously variable fee audit, auditor competence and changes in authority have a significant effect on auditor motivation. Partially, variable of audit fee, auditor competence and authority change have significant effect to auditor's motivation.

Keywords: Audit Fee, Auditor Competency, Change of Authority, Auditor Motivation.