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Influence Competence Auditor, Independence Auditor, Auditor Motivation And Auditor Workload Towards Quality Audit On Public Accounting Office In Medan City

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Abstract

Auditors are professionals who play a role in auditing financial statements to ensure compliance with accounting standards and provide independent opinions, making audit quality a crucial element in maintaining public trust. In practice, auditors often face various obstacles such as time pressure, limited resources, and potential conflicts of interest, which can impact the quality of audit results. In Medan, audit quality is considered to still need optimization to meet the expectations of financial statement users. Several cases in Indonesia also show that low audit quality is often influenced by factors such as limited competence, lack of independence, low work motivation, and high auditor workload. These conditions have the potential to cause auditors to be less careful, objective, and less than optimal in carrying out audit procedures, thus impacting the credibility of financial statements and public trust. This study used a population of all 35 auditors working at a Public Accounting Firm in Medan. The saturated sampling technique used the entire population as the research sample. The results showed that auditor competence, independence, motivation, and workload each partially had a significant influence on audit quality. In addition, simultaneously, the four variables were also proven to have a significant influence, which indicates that the combination of these factors plays

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an important role in determining the quality of audits produced by Public Accounting Firms in Medan City.

Key words: Competence Auditor, Independence Auditor, Motivation Auditor, Burden Auditor Work , Audit Quality

INTRODUCTION

Auditors are professionals responsible for examining an entity's financial statements to ensure compliance with accounting standards and applicable regulations. In practice, auditors working for Public Accounting Firms (KAP) play a crucial role in providing independent and objective opinions on clients' financial statements. As independent institutions, KAPs play a strategic role in maintaining the credibility of financial information used by various parties, such as investors, creditors, and regulators. However, the high demands for professionalism often come with various obstacles, such as time pressure, limited resources, and potential conflicts of interest with clients, which can ultimately impact the quality of audit results.

Audit quality itself reflects the level of accuracy and reliability of audit results in assessing the fairness of financial statements in accordance with applicable standards. A quality audit is characterized by thoroughness, independence, and the application of adequate and systematic procedures. The role of audit quality is crucial because it is directly related to the level of public trust in audited financial statements. However, in practice, audit results are still found to be not completely free from error, either due to process limitations or Human factors. This condition can have a significant impact on decision-making by stakeholders, especially investors.

In Medan, the audit quality produced by several public accounting firms (KAP) still shows room for improvement to achieve more optimal standards. Audit quality improvements can be achieved through the implementation of stricter procedures, the collection of more comprehensive audit evidence, and increased thoroughness in the audit process. This will enable auditors to more effectively identify recording errors and indications of fraud. These efforts are crucial for providing a more accurate picture of the financial condition and increasing financial report users' confidence in the audit results presented .

Several cases in Indonesia also illustrate the serious impact of Low audit quality. For example, in early 2018, an auditor conducted an audit of PT Jui Shin Indonesia but was deemed to have failed to meet applicable audit standards. The auditor failed to test

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the opening balance and lacked sufficient audit evidence to support the reasonableness of several accounts. important matters such as sales, receivables, payables, and inventory. Based on the decision of the relevant authorities, the auditor was declared to have failed to fully comply with the code of ethics and the Professional Auditing Standards of Public Accountants (SPAP), and was thus subject to sanctions in the form of suspension of his/her position. permission during 12 month. Case other Also show existence auditor which does not transparently disclose the parties involved in the misappropriation of funds in regional business entities, which further emphasizes the importance of audit quality in maintaining accountability.

One of the main factors influencing audit quality is auditor competence, which encompasses knowledge, skills, and experience in performing audit tasks. Auditors with limited competence tend to have difficulty identifying errors and fraud in financial statements. A lack of understanding of accounting standards and audit procedures can lead to an in-depth audit process and potentially result in an inaccurate opinion. This is further reinforced by the findings of the Garuda Indonesia financial statement audit case, which identified violations of several audit standards, indicating non-compliance with applicable professional requirements .

Besides competence, auditor independence is also a crucial factor in producing a quality audit. Independence reflects the auditor's ability to remain objective without being influenced by the interests of other parties. When independence is compromised, audit results can potentially be biased and not reflect the true situation. Several cases in Indonesia, such as those involving PT Indofarma Tbk and PT Asuransi Adisarana Wanaartha, demonstrate that weak independence can undermine public confidence in financial reports. In fact, there have even been cases of falsification of independent auditor reports, indicating serious irregularities in audit practices.

Motivation auditor Also own role important in determine quality Audit results. Low motivation can cause auditors to perform less than optimally, be less thorough, and tend to ignore important audit procedures. This can result in less comprehensive audit results and an inability to uncover all issues in the financial statements. Therefore, a supportive work environment and adequate incentives are important factors in boosting auditor performance.

Furthermore, auditor workload is a factor that influences audit quality. A high workload often creates pressure that can reduce the level of thoroughness in conducting audits. Auditors faced with numerous tasks and tight deadlines tend to simplify audit procedures, resulting in suboptimal audit quality. This phenomenon This is also seen in

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the case of the death of an employee at one of the global accounting firms in India, which shows the serious impact of excessive work pressure. on the physical and mental condition of the auditor. Therefore, workload management Proportional matters are important so that auditors can work optimally and produce quality audits.

Influence Competence Auditor to Quality Audit

Auditor competencies include knowledge, skills, and experience The skills needed to carry out audit tasks effectively, which directly affects the quality of audit results (Pramitasari, 2024). Competence also includes a thorough understanding of auditing and accounting standards, which play a crucial role in determining audit quality (Fadhil Muhammad et al., 2024). In addition, auditor competency includes technical skills and an understanding of the industry. adequate, which is essential to achieve high audit quality (Setiawan, 2023).

Influence Independence Auditor to Quality Audit

Auditor independence is an attitude of impartiality and freedom from conflicts of interest in carrying out audits, which is a key factor in ensuring quality audit (Fadhil Muhammad et al., 2024). Independence Also Audit independence refers to the auditor's ability to act objectively without influence from other parties, which is essential for maintaining audit integrity and quality (Rahman & Putri, 2023). Furthermore, auditor independence means the auditor is not influenced by external or internal pressures, thus enabling them to provide honest and unbiased opinions, which contributes to audit quality (Susanto, 2022)

Influence Motivation Auditor to Quality Audit

Auditor motivation is an internal drive that influences the auditor's enthusiasm and dedication in carrying out their duties, which can positively impact audit quality (Pramitasari, 2024). Motivation also reflects the auditor's level of desire and commitment to achieving optimal performance, which plays a role in determining audit quality (Hidayat & Sari, 2023). Furthermore, auditor motivation is a psychological factor that drives auditors to work efficiently and effectively. high, which is important to achieve good audit quality (Akbar, 2022).

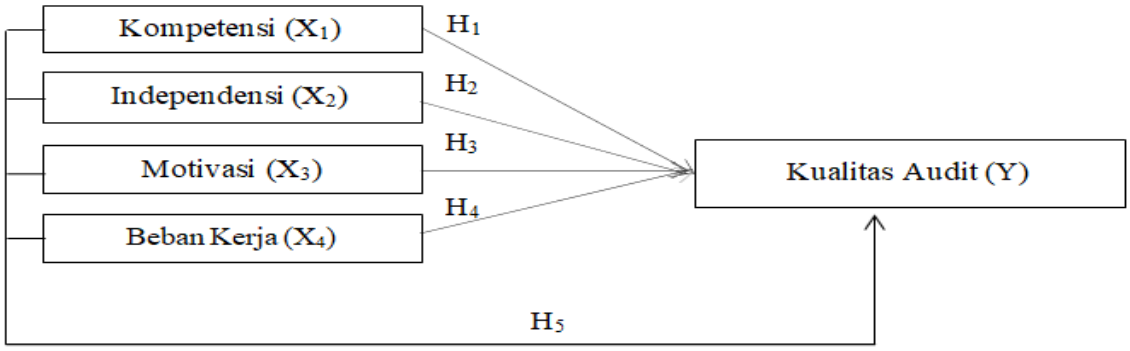
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Influence Burden Work to Quality Audit

Auditor workload is the number and complexity of tasks that must be completed within a certain period, which can affect concentration and accuracy and impact audit quality (Setiawan, 2023). Excessive workload can cause fatigue and reduce the auditor's ability to detect fraud. error or fraud, so that it decreases quality audit (Rahman & Daughter, 2023). By Because That, management burden Work Which effective important to ensure auditor can operate his duties with careful And careful, which contributes to high audit quality (Susanto, 2022).

Framework Conceptual



PICTURE 1. FRAMEWORK CONCEPTUAL

Hypothesis Study

Hypothesis from study This that is:

H 1 : Auditor Competence has a partial significant effect on Audit Quality at Public Accounting Firms in Medan City.

H 2 : Auditor Independence has a significant partial effect on Audit Quality at Public Accounting Firms in Medan City.

H 3 : Auditor motivation has a partial significant effect on audit quality at public accounting firms in Medan City.

H 4 : Burden Work in a way partial influential significant To Quality Audit at Public Accounting Firm in Medan City.

H 5 : Auditor Competence, Auditor Independence, Auditor Motivation and Workload simultaneously have a significant effect on Audit Quality at Public Accounting Firms in Medan City.

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METHOD STUDY

Place And Time Study

Study This will done in HOOD region city Medan, Sumatra North. Time lunar research May 2025.

Method Study

Approach study This applies the method quantitative Because Its characteristics are structured and systematic. This research is classified as quantitative research with a causal or explanatory nature, namely research that analyzes the cause-and-effect relationship between two different events. In this study, changes in one independent variable will affect changes in the dependent variable. According to Sugiyono (2021), quantitative research is systematic, structured, and uses numerical data to objectively test hypotheses. Meanwhile, according to Creswell (2022), quantitative research aims to explain the relationship between variables through measurable statistical analysis.

Population And Sample Study

According to Roesminingsih et al. (2024:141), a population is the total number of subjects to be studied by a researcher. A sample is an integral part of the population; it must be able to represent the characteristics of the entire population. In other words, a population and a sample are two interrelated and inseparable things. Through this sample, one can determine the characteristics of a number of subjects in a particular location. The research population used in this study is all auditors at the Public Accounting Firm (KAP) in Medan City, totaling 35 public accountants. Because the population is 35 public accountants, the sampling technique uses saturated sampling, where the entire population will be used as the research sample. The following are the data detail

Table 1. Population And Sample Study

No	Name HOOD	Address	Form of Business	Number of Auditors
1	KAP ARTHAWAN EDWARD (BRANCH)	Complex Millennium Garden, Jl. Turtledove Block A No. 8	Individual	1
2	HOOD Drs. SYAHRUN BATUBARA	Jl. Sisingamangaraja No. 253A, Medan 20218	Individual	1
3	KAP Drs. SYAMSUL BAHRI, MM, Ak & COLLEAGUE	Complex Loyal Budi Point C-08, Jl. Loyal Budi, Medan 20132	Fellowship	3

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4	HOOD Drs. TARMIZI TAHER	Jl. STM Alley Arifin No. 28A, Simpang Lemonade, Medan 20219	Individual	1
5	HOOD TOGAR BEAD	Complex Loyal Budi Raya, Jl. Setia Budi Block B No. 16, Medan	Individual	1
6	HOOD LONA TRISTA	Jl. Personality No. 15, Medan 20111	Individual	1
7	HOOD LOUIS PRIMSA	Jl. T. Amir Hamzah No. 46B, Medan 20117	Individual	1
8	KAP M. LIAN DALIMUNTHE AND PARTNERS	Complex Business Point, Jl. Loyal Budi Block CC No. 6, Medan 20122	Fellowship	2
99	Chief Paul Hadiwinata, Hidajjat, ARSONO & COLLEAGUE (Branch)	Malibu Indah Park Complex, Jl. Malibu Beautiful Raya Block H-9, Medan 20157	Fellowship	2
10	HOOD BE PATIENT LOYAL	Jl. Prof. H. M. Yamin, SH No. 41Y, Medan 20234	Individual	1
11	HOOD Drs. HAPPY SINURAYA & COLLEAGUE	Jl. Station Train Fire No. 3A, Medan 20111	Fellowship	2
12	HOOD JOHAN MALONDA MUSTIKA & COLLEAGUE (Branch)	Jl. S. Parman No. 56, Medan	Fellowship	2
13	HOOD HELENA, CPA	Jl. Setiabudi Market 2 No. 42, Medan 20132	Individual	1
14	HOOD HENDRAWINATA HANNY ERWIN & SUMARGO (Branch)	Jl. Cross Red No. 40, Medan 20111	Fellowship	1
15	HOOD JOHANNES CHAMPION & COLLEAGUE (Branch)	Area Commerce Image Garden Block A5 No. 31, Medan 20156	Fellowship	3
16	HOOD Drs. KATIO & COLLEAGUE	Jl. Sei Music No. 31, Medan 20121	Fellowship	1
17	KAP LIASTA, NIRWAN, SYAFRUDDIN & COLLEAGUE (Branch)	Comp. Goodbye Vista Block A No.2, Medan 20142	Fellowship	1
18	HOOD GIDEON ADI AND COLLEAGUE (Branch)	Jl. Sutomo End No. 28D, Medan 20235	Fellowship	1
19	HOOD Drs. GIFT	Jl. Surakarta No. 2H/14, Medan 20212	Individual	1
20	HOOD FACHRUDIN & MAHYUDDIN	Jl. Brigadier General Katamso No.29G, Medan 20158	Fellowship	2

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21	HOOD DORKAS ROSMIATY & ASEN SUSANTO	Jl. Agarwood No. 22A, Medan 20235	Fellowship	2
22	HOOD ASWIN WIJAYA, CPA	Jl. Agarwood No. 37A Environment VIII Durian Village, East Medan District Medan 20235	Fellowship	1
23	HOOD Drs. DARWIN S. MELIALA	Complex Loyal Budi Square Jl. Setia Budi No.9 Kel. Cape Sari, District Selayang Field Medan 20132	Fellowship	1
24	HOOD KANAKA PURADIREDJA, SUHARTONO (BRANCH)	Jl. Mosque Block B Heian No.23 Kel. Cape Rejo, District Sunggal Field Medan 20122	Fellowship	2

Type And Data source

This type of research uses a quantitative approach. According to Yusuf and Daris (2021), data type is defined as grouping data based on certain criteria, such as its source and data collection techniques. The type of data will significantly determine the data analysis (data processing) technique used. According to Wijaya et al. (2024), quantitative data is data obtained through surveys, resulting in numerical answers. These answers are typically more objective and will not be interpreted differently by others. According to Sholihin (2020), there are two data sources:

1. Data Primary

Primary data sources refer to the data collected directly by researchers for their research. Primary data collection can be conducted in several ways, such as interviews, observations, surveys, experiments, and direct measurements of the research object.

2. Data Secondary

Secondary data is an indirect source collected by researchers such as using data that has been collected, combined and interpreted by other parties, including databases, literature review articles, and so on

Test Data Quality

Test Validity

According to Fathoroni, et al. (2020), validity tests are used to show the extent to which the measuring instrument used in a measure measures what is being measured. The testing technique used for the validity test is using *Pearson Bivariate correlation* tested from two directions with a significance of 0.05. The decision on the validity test of

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the respondent's item is based on the calculated r value > r table. with df = N–2 and a significance level of 5%, the statement item is said to be valid.

Test Reliability

According to Surajiyo et al. (2020:75), reliability testing is a measure of the stability and consistency of respondents in answering matters related to statement constructs which are dimensions of a variable and are arranged In the form of a questionnaire. Reliability testing can be conducted simultaneously on all questions. If *the Cronbach's Alpha value is >0.60, it is considered reliable. Herlina (2021) generally states that decision-making for reliability testing can use the Cronbach's alpha* category of 0.6-0.79 = acceptable reliability.

Model Study

Analysis Descriptive

According to Sugiyono (2021:41), descriptive statistics are used as a testing method related to collecting data from test results to provide useful information for research. These statistics can also provide information in the form of tables, diagrams, and graphs, which are presented neatly and concisely.

Analysis Regression Linear Multiple

According to Priyatno (2022), multiple regression analysis is used to determine whether there is a significant partial or simultaneous influence between two or more independent variables on one independent variable.

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4$$

Information : Y = Quality Audit *(dependent variable)*

X_1 = Auditor Competence *(independent variable)*

X_2 = Independence Auditor *(independent variable)*

X_3 = Auditor Motivation *(independent variable)*

X_4 = Burden Work *(independent variable)*

a = Constant

b = Regression coefficient

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Technique Data analysis

Test Assumptions Classic

Test Normality

Priyatno (2022) explains that a histogram is a visualization tool for assessing data distribution and determining whether it follows a normal distribution pattern. Data is considered normally distributed if the histogram forms a symmetrical bell curve. A Normal Probability Plot of Regression is used to test data normality by observing whether the graph follows a normal diagonal line; if so, the data is considered normal. According to Riyanto and Hatmawan (2020), analyzing graphs to test for normality often confuses researchers in determining data distribution. Therefore That, recommended for using the Kolmogorov-Smirnov (KS) statistical test as an addition. If the significance value is greater than 0.05, then the data is considered normally distributed, while a significance value less than 0.05 indicates that the data distribution is not normal.

Test Multicollinearity

According to Priyatno (2022), the multicollinearity test method which is commonly used is by looking at *the Tolerance* and *Variance Inflation Factor* (VIF) values in the regression model where VIF value less than 10 and has a *Tolerance number* of more than 0.1.

Test Heteroscedasticity

Priyatno (2022) explains that heteroscedasticity is a condition in a regression model where there is a difference in residual variance between one observation with other observations. A good regression model is one that is free from heteroscedasticity. One method for testing heteroscedasticity is to use a scatterplot, where the analysis is performed by examining the distribution of points on the graph to ensure no particular pattern is formed.

Coefficient Determination (*Adjusted* R^2)

According to Rahmadhani (2021), the coefficient of determination is a measure of the precision of the calculated value relative to the observed value. The closer the coefficient of determination is to 1, the closer the predicted calculated value is to the experimental data. According to Priyatno (2022), Adjusted R Square is the adjusted R

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Square. Adjusted R Square is typically used to measure the contribution of influence when a regression uses more than two independent variables.

Test Hypothesis Study

Testing Hypothesis In a way Partial (Test t)

According to Priyatno (2022), the t-test is used to determine whether the independent variable partially has a significant effect on the dependent variable. The test uses a significance level of 0.05 and a two-sided test. The test has the following assessment criteria: Hα is accepted if: t count > t table

Testing Hypothesis In a way Simultan (Test F)

According to Arvianti and Anggrasari (2022), the F test or simultaneous testing is a hypothesis used in testing the regression model coefficients simultaneously with the criteria for assessing the hypothesis in this F test being:

H 0 Accepted if : F count < F table, Hα Accepted if : F count > F table

RESULTS AND DISCUSSION STUDY

Statistics Descriptive

Table 2. Descriptive Statistics

N		Minimum	Maximum	Mean	Std. Deviation
Kompetensi Auditor	35	20	33	27.51	2.974
Independensi Auditor	35	19	36	28.03	4.246
Motivasi Auditor	35	19	34	27.46	3.467
Beban Kerja	35	8	18	13.63	2.237
Kualitas Audit	35	24	34	29.31	2.435
Valid N (listwise)	35				

Source: Processed Products Data, 2025

Based on the table above, can be known that the Auditor's Motivation has a minimum value of 20 and a maximum value of 33 with a mean value of 27.51. Auditor Independence has a minimum value of 19 and a maximum value of 36 with a mean value of 28.03. Auditor Motivation has a minimum value of 19 and a maximum value of 34 with a mean value of 27.46. Workload has a minimum value of 8 and a maximum value of 18

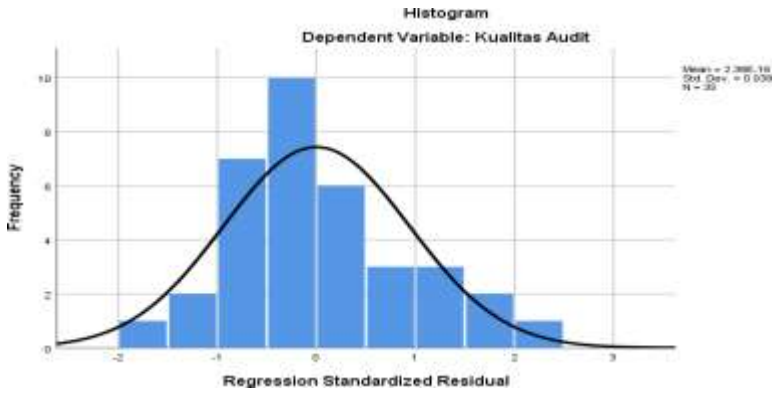
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with a mean value of 13.63. Audit Quality has a minimum value of 24 and a maximum value of 34 with a mean value of 29.31.

Results Test Classical Assumptions

Test Normality



Picture 1. Histogram
Source: Processed Products Data, 2025

Thus picture The bell-shaped line does not deviate to the left or right. This indicates that the data is normally distributed and meets the assumptions of normality.

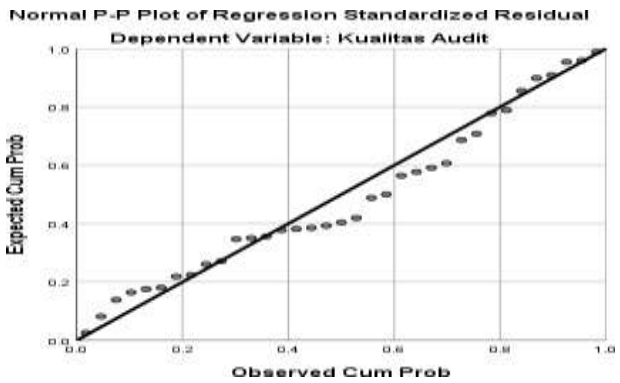


Figure 2. Normal Probability Plot of Regression
Source: Processed Products Data, 2025

This shows that the points are spread around the diagonal line. and follows the diagonal line. Then the residuals of the regression model are normally distributed .

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TABLE 3. ONE-SAMPLE KOLMOGOROV-SMIRNOV TEST

Unstandardized Residual		
N		35
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.30947155
Most Extreme Differences	Absolute	.129
	Positive	.129
	Negative	-.067
Test Statistic		.129
Asymp. Sig. (2-tailed)		.153[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Source: Data Processing Results, 2025

With thus, mark significant Which produced more big from 0.05 that is of 0.153, it can be concluded that the data is classified as normally distributed.

Test Multicollinearity

Table 4. Results Test Multicollinearity (Test VIF)

Coefficients [a]

Unstandardized Coefficients				Standardized Coefficients	t	Sig.	Collinearity Statistics	
Model		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13,769	3,221		4,275	.000		
	Auditor Competence	.263	.086	.321	3,051	.005	.872	1,147
	Auditor Independence	.226	.064	.395	3,543	.001	.776	1,289
	Auditor Motivation	.211	.081	.300	2,588	.015	.718	1,392
	Burden Work	-.280	.112	-.257	- 2,493	.018	.907	1.102

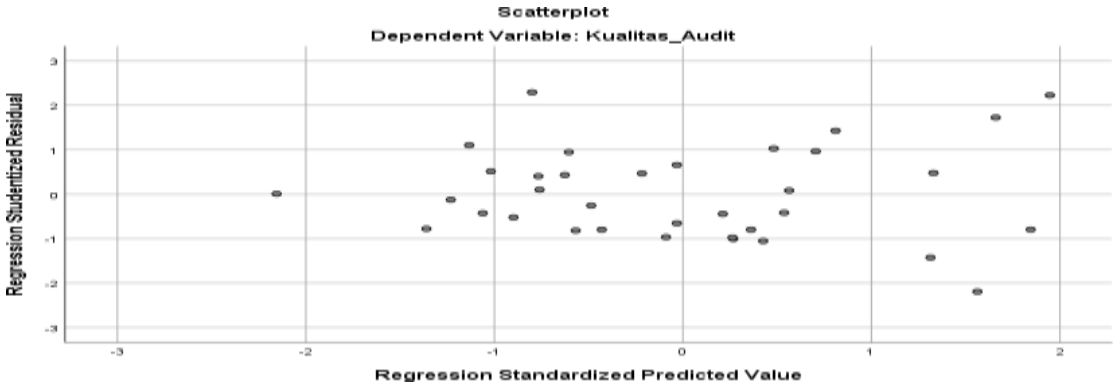
a. Dependent Variable: Quality Source Audit:
Data Processing Results, 2025

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With thus can known that For every variables own mark *tolerance* > 0.1 And mark VIF < 10 No found problem multicollinearity.

Test Heteroscedasticity



Picture 3. *Scatterplot*
Source: Processed Products Data, 2025

With thus, dot, dot, dot spread in a way random And No form A a clear pattern means that there is no heteroscedasticity in the regression model.

Table 5. Results Test Glejser (Heteroscedasticity)

Coefficients [a]

Unstandardized Coefficients				Standardized Coefficients	T	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	4,610	1,791		2,574	.015
	Competence Auditor	-.065	.048	-.242	- 1,356	.185
	Auditor Independence	-.020	.036	-.108	-.571	.572
	Auditor Motivation	-.045	.045	-.195	-.995	.327
	Burden Work	.000	.062	.001	.005	.996

Dependent Variable: Audit Quality
Source: Data Processing Results, 2025

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With thus level significance every variables more big from 0.05 so no heteroscedasticity was found.

RESULTS ANALYSIS RESEARCH DATA

Model Study

Table 6. Results test Coefficient Regression Multiple

Coefficients [a]

Unstandardized Coefficients				Standardized Coefficients	t	Sig.	Collinearity Statistics	
Model		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13,769	3,221		4,275	.000		
	Auditor Competence	.263	.086	.321	3,051	.005	.872	1,147
	Auditor Independence	.226	.064	.395	3,543	.001	.776	1,289
	Motivation Auditor	.211	.081	.300	2,588	.015	.718	1,392
	Burden Work	-.280	.112	-.257	- 2,493	.018	.907	1.102

a. Dependent Variable: Quality Audit

Source: Processed Products Data, 2025

1. Constant (a) = 13.769. This means that if the independent variables, namely Auditor Motivation (X 1), Auditor Independence (X 2), Auditor Motivation (X 3), and Workload (X 4) have a value of 0 , then Audit Quality (Y) is 13.769.
2. If there is an increase in Auditor Motivation then there will be an increase in Quality Audit of 26.3%.
3. If there is an increase in Auditor Independence, Audit Quality will increase by 22.6%.
4. If there is an increase in Auditor Motivation, Audit Quality will increase by 21.1%.
5. If there is an increase in the Workload, Audit Quality will decrease by 28%.

Coefficient Determination (R^2)

Table 7. Determination Coefficient Model

Model	R	R Squar	Adjusted R Square	Std. Error of the Estimate
1	.843[a]	.711	.672	1.394

I. SUMMARY B

II.

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Predictors: (Constant), Burden Work, Competence Auditor, Independence Auditor, Auditor Motivation

a. Dependent Variable: Quality Audit Source: Processed Data Results, 2025

Thus, the *Adjusted R Square coefficient of determination* is 0.672. Its influence on Audit Quality (Y) is 67.2%. The remaining 33.8% is the influence of other independent variables.

Testing Hypothesis In a way Simultan (F-test)

Table 8. Simultaneous Test (F)

ANOVA [A]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	143.243	4	35.811	18.427	.000[b]
	Residual	58.300	30	1.943		
	Total	201.543	34			

a. Dependent Variable: Quality Audit

b. Predictors: (Constant), Burden Work, Competence Auditor, Independence Auditor, Auditor Motivation

Source: Processed Products Data, 2025

Thus F table (2.65) and significant α = 5% (0.05) namely F count (18.427) and sig.a (0.000 [a]) so that the results prove that simultaneously Auditor Motivation, Auditor Independence, and Auditor Motivation have a significant effect on Audit Quality.

Testing Hypothesis In a way Partial (t-test)

Table 9. Results Testing Partial

Coefficients [a]

Unstandardized Coefficients				Standardized Coefficients	t	Sig.	Collinearity Statistics	
Model		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13,769	3,221		4,275	.000		
	Auditor Competence	.263	.086	.321	3,051	.005	.872	1,147

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	Auditor Independence	.226	.064	.395	3,543	.001	.776	1,289
	Motivation Auditor	.211	.081	.300	2,588	.015	.718	1,392
	Burden Work	-.280	.112	-.257	- 2,493	.018	.907	1.102

a. Dependent Variable: Quality Audit

Source: Processed Products Data, 2025

Based on table in on, seen that :

1. - value for the Auditor Motivation variable (X1) it can be seen that the calculated t value (3.051) > t table (2,030) with significant level 0.005 < 0.05 so that can be concluded that there is a significant partial influence between Auditor Motivation and Audit Quality.
2. Mark t count For variables Independence Auditor (X 2) seen that mark t count (3,543)

> t table (2.030) with a significance level of 0.001 < 0.05 so it can be concluded that there is a partial significant influence between Auditor Independence and Audit Quality.

3. - value for the Auditor Motivation variable (X3) it can be seen that the calculated t value (2.588) > t table (2,030) with significant level 0.015 < 0.05 so that can be concluded that there is a significant partial influence between Auditor Motivation and Audit Quality.
4. - value for the Workload variable (X4) it can be seen that the calculated t value (2.493) > t table (2.030) with a significance level of 0.018 < 0.05 so it can be concluded that there is a significant partial negative influence between Workload and Audit Quality.

DISCUSSION

Influence Competence Auditor to Quality Audit

- value for the Auditor Motivation variable (X1) it can be seen that the calculated t value (3.051) > t table (2.030) with a significance level of 0.005 < 0.05, so it can be concluded that there is a partial significant influence between Auditor Motivation and Audit Quality. If there is an increase in Auditor Motivation, there will be an increase in Audit Quality of 26.3%

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Influence Independence Auditor to Quality Audit

Mark t count For variables Independence Auditor (X 2) seen that mark t count (3.543) > t table (2.030) with a significance level of 0.001 < 0.05, so it can be concluded that there is a partial significant influence between Auditor Independence and Audit Quality. If there is an increase in Auditor Independence, Audit Quality will increase by 22.6%.

Influence Motivation Auditor to Quality Audit

- value for the Auditor Motivation variable (X3) it can be seen that the calculated t value (2.588) > t table (2.030) with a significance level of 0.015 < 0.05, so it can be concluded that there is a partial significant influence between Auditor Motivation and Audit Quality. If there is an increase in Auditor Motivation, Audit Quality will increase by 21.1%.

Influence Burden Work to Audit Quality

- value for the Workload variable (X4) it can be seen that the calculated t value (2.493) > t table (2.030) with a significance level of 0.018 < 0.05 so it can be concluded that there is a significant negative partial influence between Workload and Audit Quality. If existence improvement to Burden Work so Quality Audit will decrease by 28%.

The Influence of Auditor Competence, Auditor Independence, Auditor Motivation, and Workload on Audit Quality

table value (2.65) and significant α = 5% (0.05) namely F count (18.427) and sig.a (0.000 [a]) so that the results prove that simultaneously Auditor Motivation, Auditor Independence, and Auditor Motivation have a significant effect on Audit Quality. The *Adjusted R Square determination coefficient value is 0.672. Its influence on Audit Quality (Y) is 67.2%. While the remaining 33.8% is the influence of* other independent variables .

CONCLUSION AND SUGGESTION

Conclusion

Conclusion from research result this is as following:

1. Auditor Competence has a partial significant effect on Audit Quality at Public Accounting Firms in Medan City.
2. Auditor Independence has a significant partial effect on Audit Quality at Public Accounting Firms in Medan City.

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3. Auditor motivation has a partial significant effect on audit quality at public accounting firms in Medan City.
4. Workload partially has a significant effect on audit quality at public accounting firms in Medan City.
5. Auditor Competence, Auditor Independence, Auditor Motivation and Workload simultaneously have a significant effect on Audit Quality in Accounting Firms. Public in Medan City.

Suggestion

Suggestion Which researchers can give based on research result is as following :

1. For Office Public Accountant

Public Accounting Firms need to strengthen auditor competency through ongoing training and professional development programs, as well as implementing mechanisms to maintain independence such as assignment rotation and audit systems. effective supervision. Besides that, creation environment Work Which A conducive environment can be achieved through performance appreciation and clear career paths. Workload management also needs to be tailored to the auditor's abilities and task complexity to ensure the audit process is more effective and produces high quality results.

2. For Auditor

Auditors are expected to continuously develop their knowledge and skills through ongoing learning and uphold the professional code of ethics to maintain objectivity. Furthermore, auditors need to build work motivation through A professional and disciplined attitude in carrying out tasks. Time management and work priorities are also important, ensuring work can be completed efficiently through good coordination with the team.

3. For Further Research

Future researchers are advised to expand the study by including variables beyond competence, independence, motivation, and workload as factors influencing audit quality. This aims to provide a more comprehensive understanding of the various factors that play a role in determining audit quality.

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