

ABSTRACT

Auditors who runs an independent appraisal function in a company much-needed role to support the company's best performance. Auditing is an independent appraisal function that is run in a company that used to test and evaluate the company's control system. Quality auditing will be carried out relating to staff competence and objectivity of the auditors of the company. Auditing the quality will improve the quality of the work of an auditor who is one of the key factors in achieving the company's performance. In this research, the problems will be discussed is how to influence the orientation of ethics, professional commitment, audit experience, job satisfaction and motivation of the quality of the work of internal and external auditors.

This research was conducted using primary data (ie data obtained directly from the source) and secondary data (ie data obtained indirectly that is supplemental to the primary data). Sampling was done by convenience sampling method (selecting a sample based on convenience), so researchers have the freedom to select a sample of the most fast and easy .. The analytical method used is multiple linear regression.

From the analysis and calculations have been done, it can be seen the results and conclusions are as follows: 36.9% of the variation that occurs within the variable quality of the work of internal auditors jointly influenced by the variable orientation of ethics, professional commitments, audit experience, job satisfaction and motivation. While the rest of 63.1% is affected by factors beyond these factors. And 34.6% of the variation that occurs within the variable quality of the work of external auditors jointly influenced by the variable orientation of ethics, professional commitment, audit experience, job satisfaction and motivation. While the rest of 65.4% is affected by factors beyond those factors

Key words: orientation of ethics, professional commitment, audit experience, job satisfaction, motivation, quality of the work of internal and external auditors