Motivation is defined as the desire of the person to act or do something. Someone usually do actions based on the result that will be received either in the form of money or rewards. Motivation is an important concept in the behavior of accountants or auditors, because the organization effectiveness depends on the people who carry out the tasks as expected. Auditor is a profession that has high responsibility and difficulty, an auditor would not be able to accomplish his tasks and responsibilities properly without motivation. Each auditor certainly has different motivations at work. Different motivations will inevitably affect the result of the audit. This study aims to determine the influence of audit fee, auditor competencies, audit risk and authority change to auditor motivation of public accountant offices in Bali. This study took 44 auditor of public accountants offices in Bali as sample and analytical tool applied in this study is multiple linear regression analysis.

The results of this study showed that the variables of audit fee, auditor competencies, audit risk has positive influence to the auditor motivation, while authority change has no influence to the auditor motivation.

Keywords: audit fee, auditor competencies, audit risk, authority change, auditor motivation