

Effect of Competence, Independence, Professionalism, Experience and Auditor Ethics on the Audit Quality of the Jombang Regency Inspectorate
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ABSTRACT

This study aims to determine and analyze the effect of competence, independence, professionalism, experience and ethics of auditors on the audit quality of the Jombang Regency Inspectorate. This study uses quantitative methods with the instrument using a questionnaire. The population is 60 employees and the sample is 46 auditors. The data analysis technique used multiple linear regression analysis in which the competence, independence, professionalism, experience and ethics of auditors were the independent variables, while audit quality was the dependent variable. The results of the study indicate that overall competence, independence, professionalism, experience and ethics of auditors have a significant effect on audit quality. Individually, the competence and ethics of auditors have a significant effect on audit quality. Meanwhile, the independence, professionalism and experience of auditors have no significant effect on audit quality.

Keywords: *Competence, Independence, Professionalism, Experience, Ethics, Audit Quality*