

***Analysis of Determinants of Audit Quality (Case Study at the Regional  
Inspectorate Office of Lumajang Regency)***  
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**ABSTRACT**

*This study aims to determine and analyze the effect of independence, competence, experience and ethics on audit quality at the Regional Inspectorate Office of Lumajang Regency. This study uses a quantitative method with a questionnaire instrument. The population in this study were all auditors who worked at the Regional Inspectorate of Lumajang Regency. The sample used is the total sampling method. The data analysis technique uses multiple linear regression analysis in which the independence, competence, experience and ethics of auditors are independent variables, while audit quality is the dependent variable. The results showed that auditor independence had a significant effect on audit quality, auditor competence had no significant effect on audit quality, auditor experience had no significant effect on audit quality and auditor ethics had no significant effect on audit quality.*

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