

ABSTRACT

This study aimed to examine the effect of Expertise, Independence, Audit Experience, Ethics, Accountability and Due Professional Care to Internal Audit Quality On Provincial Inspectorate, city and regency in Yogyakarta. Expertise, Independence, Audit Experience, Ethics, Accountability and Due Professional Care. Data in this research is the primary data survey data collection methods, with the questionnaire as a research instrument. The questionnaire was distributed to all inspectorates provinces, cities and districts in Yogyakarta, that there are 7 inspectorates and questionnaires distributed 150 questionnaires

Data were analyzed using multiple linear analysis. The results of this study indicate that Expertise, Independence, Audit Experience, Ethics, Accountability and Due Professional Care Internal Audit affect Quality At Provincial Inspectorate, city and regency in Yogyakarta.

Keywords: *Expertise, Independence, Audit Experience, Ethics, Accountability, Due Professional Care, and Quality Audit*

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Keahlian, Independensi, Pengalaman Audit, Etika, Akuntabilitas, dan *Due Professional Care* terhadap Kualitas Audit Internal Pada Inspektorat Provinsi, Kota dan Kabupaten di Yogyakarta. Keahlian, Independensi, Pengalaman Audit, Etika, Akuntabilitas, dan *Due Professional Care*. Data dalam penelitian ini merupakan data primer yang pengumpulan data menggunakan metode survei, dengan kuesioner sebagai instrumen penelitian. Kuesioner disebar ke seluruh inspektorat provinsi, kota dan kabupaten di Yogyakarta, yaitu ada 7 inspektorat dan kuesioner yang disebar sebanyak 150 kuesioner

Data dianalisis menggunakan analisis linier berganda. Hasil penelitian ini menunjukkan bahwa Keahlian, Independensi, Pengalaman Audit, Etika, Akuntabilitas, dan *Due Professional Care* mempengaruhi Kualitas Audit Internal Pada Inspektorat Provinsi, Kota dan Kabupaten di Yogyakarta.

Kata kunci : Keahlian, Independensi, Pengalaman Audit, Etika, Akuntabilitas, *Due Professional Care*, dan Kualitas Audit