

## **ABSTRACT**

*This study aims to be able to prove empirically the influence of accountability, independence, competence, audit experience, and ethics on audit quality. The data of this study were obtained from the questionnaire (primary). Questionnaires in this study were distributed to auditors at the Inspectorate of Special Province of Yogyakarta. Questionnaire data were tested for validity, reliability and hypothesis test by using regression on SPSS Version 23. The results shown are as follows: (1) accountability affects audit quality, (2) independence has an effect on audit quality, (3) competence has an effect on audit quality, (4) audit experience influences audit quality, and (5) ethics influences on audit quality.*

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

## **ABSTRAK**

Penelitian ini bertujuan untuk dapat membuktikan secara empiris pengaruh akuntabilitas, independensi, kompetensi, pengalaman audit, dan etika terhadap kualitas audit. Data penelitian ini diperoleh dari kuesioner (primer). Kuesioner dalam penelitian ini dibagikan kepada auditor di Inspektorat Provinsi Daerah Istimewa Yogyakarta. Data kuesioner diuji validitas, reliabilitas dan uji hipotesis dengan menggunakan regresi pada SPSS Versi 23. Hasil yang ditunjukkan adalah sebagai berikut: (1) akuntabilitas berpengaruh terhadap kualitas audit, (2) independensi berpegaruh terhadap kualitas audit, (3) kompetensi berpengaruh terhadap kualitas audit, (4) pengalaman audit berpengaruh terhadap kualitas audit, dan (5) etika berpengaruh terhadap kualitas audit.

**Kata Kunci:** Akuntabilitas, Independensi, Kompetensi, Pengalaman Audit, Etika, Kualitas Audit.