

ABSTRACT

LENY ANGGRAINI, The influence of competent, independent, motivation and ethics to audit quality in Inspectorate Province of Yogyakarta Special Region. Guided by **Rusherlistyani, S.E., M.Si and Kunti Sunaryo, S.E., M.Si., Akt**

This research purpose for trying influence of competent, motivation and ethics to audit quality in Inspectorate Province of Yogyakarta Special Region. Control of implementation Region Government doing by step begin from regency/city level, province up to center. The research did at Inspectorate Province of Yogyakarta Special Region . Sample was selected by 36 auditors. Analysis model that used to trying hypothesis was doubled linier regression, the analysis be foundation on data from 36 respondent that doing by kusioner.

Data in this research are primer data that was resulted from spreads kusioner directly to all of auditor Inspectorate Province of Yogyakarta Special Region. Independent in this research are competent (X1) with 6 questions, motivation (X3) with 8 questions, and ethics (X4) with 4 questions. For dependent variable in this research is audit quality (Y) with 8 questions.

Result of research showing competent, motivation and ethics in a partial manner , competent and ethics are significant influences of auditor quality, but not for motivation where auditor quality did not significant.

Keywords : competent, Motivation, Ethics and Auditor Quality.