

ABSTRACT

This study aimed to test factors that affect internal audit quality of Government's environment. Factors tested in this study are, independence, competence, ethics, due professional care, job experience, and audit quality. The population used in this study is the office of the Inspectorate of government auditor in the district of Bantul, Gunung Kidul, Kulon Progo, Sleman, and Yogyakarta. Sampling was purposive sampling method with certain criteria in order to represent the population. Data was collected by survey methods. Data obtained using a questionnaire which was distributed directly to auditor. Who works in the office of the inspectorate. This study used multiple regression with spss 15.0. the test result showed that ethics audit positively effect on audit quality. Independence, Competence, Due Professional Care and Job experience of auditor has no effect on audit quality.

Keywords: Independence, Competence, Ethics, Due Professional Care, Job experience and Audit Quality.