

**PENGARUH KEAHLIAN, INDEPENDENSI, DAN ETIKA TERHADAP  
KUALITAS AUDITOR  
(STUDI PADA INSPEKTORAT KABUPATEN/KOTA DI PROVINSI  
BALI)**

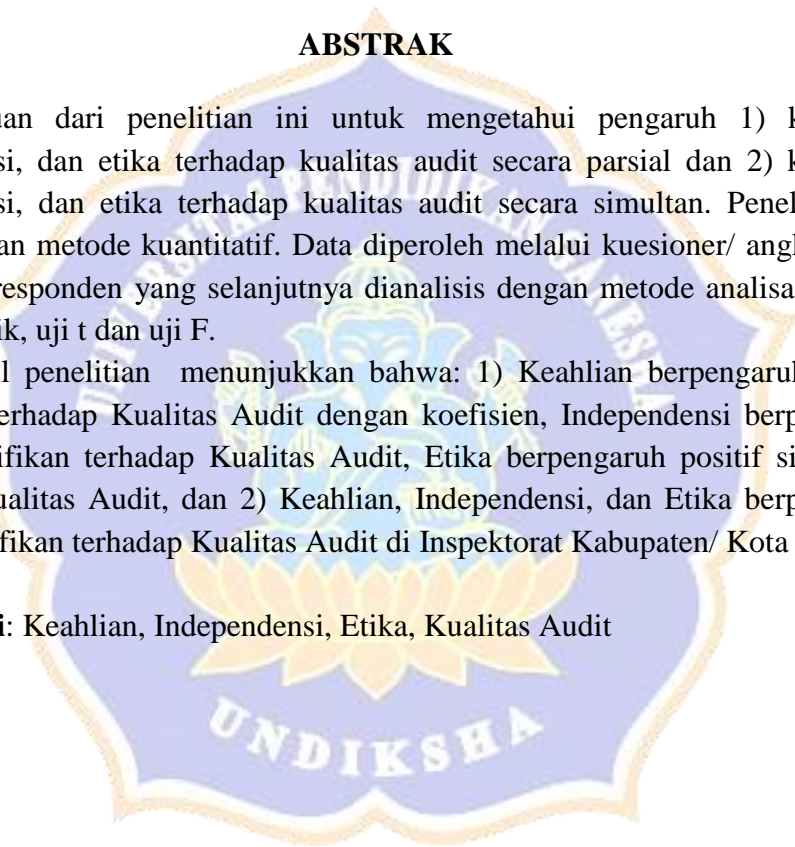
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**ABSTRAK**

Tujuan dari penelitian ini untuk mengetahui pengaruh 1) keahlian, independensi, dan etika terhadap kualitas audit secara parsial dan 2) keahlian, independensi, dan etika terhadap kualitas audit secara simultan. Penelitian ini menggunakan metode kuantitatif. Data diperoleh melalui kuesioner/ angket yang disebar ke responden yang selanjutnya dianalisis dengan metode analisa data uji asumsi klasik, uji t dan uji F.

Hasil penelitian menunjukkan bahwa: 1) Keahlian berpengaruh positif signifikan terhadap Kualitas Audit dengan koefisien, Independensi berpengaruh positif signifikan terhadap Kualitas Audit, Etika berpengaruh positif signifikan terhadap Kualitas Audit, dan 2) Keahlian, Independensi, dan Etika berpengaruh positif signifikan terhadap Kualitas Audit di Inspektorat Kabupaten/ Kota di Bali.

**Kata Kunci:** Keahlian, Independensi, Etika, Kualitas Audit



***EFFECT OF EXPERTISE, INDEPENDENCE, AND ETHICS ON AUDIT QUALITY  
(A STUDY IN INSPECTORS OF REGENCY/CITY IN BALI PROVINCE)***

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***ABSTRACT***

*The purpose of this study was to determine the effect of 1) expertise, independence, and ethics on audit quality partially and 2) expertise, independence, and ethics on audit quality simultaneously. This research used quantitative method. The data were obtained through questionnaires distributed to the respondents, which were then analyzed by using classical data assumption test method, t test and F test.*

*The results of the study showed that: 1) expertise had a significant positive effect on audit quality with a coefficient, independence had a significant positive effect on audit quality, ethics had a significant positive effect on audit quality, and 2) expertise, independence, and ethics had a significant positive effect on audit quality in the inspectorate of regency/city in bali.*

***Keywords: Expertise, Independence, Ethics, Audit Quality***

