ABSTRACT

This research aims to examine and analyze the effect of independence, objectivity, knowledge and work experience on audit quality at the Bandung District Inspectorate.

The sampling technique used in this study was saturated and census sampling, obtained by a population of 37 respondents from the Internal Auditor section of the Bandung District Inspectorate. The analytical method used in this research is descriptive and verification analysis using simple linear regression analysis.

The results showed that independence, objectivity, knowledge and work experience have a significant effect on audit quality partially. The percentage of auditor independence was 19.9% on audit quality, the percentage of auditor objectivity was 20.7% on audit quality, the percentage of auditor's knowledge was 29.9% on audit quality and the percentage of auditor's work experience was 13.4% on audit quality.

Keywords: Independence, Objectivity, Knowledge, Work Experience and Audit Quality