

ABSTRACT

Audit quality is a systematic process for obtaining and evaluating evidence objectively about statements about economic activities and events, with the aim of determining the level of conformity between the statements with established criteria and the delivery of results to interested users.

The dependent variable in this study is audit quality while the independent variables in this study are independence, experience, and the ethics of the internal audit profession. This study aims to determine the effect of independence, experience, and ethics of the internal audit profession on audit quality at the Bandung Inspectorate Office in 2019.

The population used in this study were auditors and staff/examiners in the Bandung City Inspectorate Office in 2019. In this study sample selection techniques were used, which were saturated samples and were obtained by auditors and staff/examining officials as many as 40 people. The data analysis technique in this research is quantitative analysis using descriptive statistics and multiple linear regression analysis methods using IBM SPSS 23 application.

The results showed that simultaneous independence, experience, and ethics of the internal audit profession affect audit quality. Partially, the independence, experience, and ethics of internal audit affect audit quality.

Based on the results of this study it is expected that further researchers will add or replace other independent variables. For auditors, it is expected to comply with the principles and uphold the code of ethics that has been established to produce quality audits.

Keywords: Independence, Experience, Internal Audit Professional Ethics, Audit Quality.