

ABSTRACT

Surya H. Ahmad. 2012. *The Influence of Knowledge and Independence on Quality of Audit at Inspectorate Gorontalo Province.* Accounting Study Program, Accounting Department, Faculty of Economy and Business, State University of Gorontalo. Supervisor: Zulkifli Boku, SE., Ak., M.Si; Co-supervisor: Lukman Pakaya S.Pd., MSA.

This research aims at investigating level of auditors' knowledge and Independence and investigating the influence of knowledge and Independence on quality of audit at Inspectorate Gorontalo Province. This research uses saturated sample consist of 50 respondents. This research uses path analysis and data analysis technique.

Research result shows that: 1) Level of auditors' knowledge at Inspectorate Gorontalo Province is good. 2) Level of auditors' Independence at Inspectorate Gorontalo Province is good. 3) Knowledge influence significantly on the quality of audit and Independence does not influence significantly on the quality of audit.