

ABSTRACT

Agustiany Nteseo. Student's ID 921409028. *The Influence of Professionalism on Audit Quality (A Study to the Inspectorate Auditor in the Gorontalo Province. Skripsi Study Program of S1 Accounting, Departement of Accounting, Faculty of Economics and Business, Universitas Negeri Gorontalo. The principal supervisor was zulkifli Boku, SE, Ak, M. Si and co-supervisor was Pratiwi Husain, SE, M. Si.*

The aim of this research is to know the influence of professionalism on audit quality at inspectorate office in Gorontalo Province. Populations in this research were 27 auditors who have JFA certificate. The data used are from the primary data through questionnaire. The method of analysis the data used simple linear regression analysis method.

The result of this research proved that the professionalism influence the audit quality at inspectorate office in Gorontalo Province. Determination coefficient showed the professionalism influence about 26,9 % on the audit quality. The rest of 73,1% influenced by another factors that not include in this research.

Keywords: *Professionalism, Audit Quality*