

## **ABSTRACT**

**MEIFA LAUSO. 921409065.** The Influence of Expertise, Independence, and Ethics on the Audit Quality at the Office of Inspectorate in Gorontalo Province. Skripsi. Principal supervisor was Rio Monoarfa, SE.Ak., M.Si., and co-supervisor was Hartati Tuli, SE.Ak.,M.Si.

This research aimed to examine the influence of expertise, independence, and ethics on the audit quality at the office of inspectorate in Gorontalo Province.

Data in this research were the primary data. The data were obtained from questionnaire in directly to all auditors who have the certificate of JFA (Auditor Functional Position) at the office of inspectorate in Gorontalo Province, the office of Inspectorate in Gorontalo City, the office of Inspectorate in District of Gorontalo, and the Office of Inspectorate in District of Bone Bolango. The model of analysis was applied to examine the hypothesis as doubled linear regression.

The result of this research showed that expertise, independence, and ethics had a significant influence on the audit quality at the office of inspectorate in Gorontalo Province.

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