ABSTRACT

SUKMAWATI SUDARMAN, A311 07 041, Affect of competence and independence of inspektorat officers of South Sulawesi province to audit quality regional finance, under the guidance of Dr. Ratna Ayu Damayanti, SE, M.Soc, SC, Ak. as Primary Advisors and Drs. Syarifuddin Rasyid, M. Si. as Supervising Member.

Key Words: Competence, Independence, and Audit Quality.

The objective of this research is to know the affect of competence and independence to audit quality.

Population on this research amounted 35 auditor, including 35 auditors from South Sulawesi province inspektorat officers. To hypothesize the effects of competence and independence to audit quality, test F and test t are simultaneously and partially applied.

This research proves that such competence and independence simultaneously give significant effect to audit quality. Partially, competence also give significant effect to audit quality, while independence do not have a significant effect on audit quality.