

## ABSTRACT

### **THE EFFECT OF COMPETENCE, INDEPENDENCE AND LOCUS OF CONTROL TOWARD AUDIT QUALITY OF APPARATUS INSPECTORATE IN GOVERNMENT FINANCIAL CONTROL**

By

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Competence and independence are something that has to be owned by the auditors as mandated by the Minister of Administrative Regulation No. PER/05/M.PAN/03/2008 about auditing standards the Government Internal Control Apparatus (APIP). Audit quality could be affected by the competence and independence of which is owned by the auditors. Good audit quality would produce audit reports that may be trusted.

This research refers to the attribution theory which explains how to determine the cause or motive of the people's behavior. This research uses primary data collected by distributing questionnaires. The sampling method used was purposive sampling and obtained a sample of 40 questionnaires from three inspectorates' regencies/cities in the Lampung Province.

The results showed that the competence and independence of the variables were not statistically significant effect on audit quality inspectorate. However, locus of control was statistically significant effect on audit quality inspectorate

**Keywords: Competence, Independence, Locus of Control, Audit Quality**

