

## **ABSTRACT**

*The goal of this research is to investigate the perception of Unnes structural office about the influence of internal auditors independence, competence, and work experience towards internal audit quality. The common issue of this research is the importance of Unnes internal auditor's role in supporting creation of good governance and public accountability that hasn't been balance with agood internal audit quality is achieved*

*The population in this research is the Unnes stuctural office which comprises 103 responders, sampling methode use porpositive sampling where as a sample who has filled the criteria are 52 responders. The data analysis tool uses regression which is organized by using SPSS program. The questioner was examined by reliability and validity test, and then it went on classical asumption examination which consist of multikolinearity, normality tes and heteroskedastisity test. Then, hypotesis test is done by F and T tes*

*The result of research indicates thats independence variable and work experience effect on positive and significant to quality of internal audit. Cooficient value of determination indicate that by together independence, competence and job experience of internal auditor give contribution to variable of dependent (quality of internal audit) equal to 56,9%, while the rest 43,1% influenced by other factor outside model. This finding research implication to internal auditor Unnes is internal auditor require to try to improve their independence, competence and the work experience to increase their quality of audit. Next this research suggest to out for internal auditor ever innovate owned experience and knowledge and training, so that can more increase the experience and the quality of their audit.*

**Keyword:** *Internal Audit Quality, Independence, Competence and Work Experience.*