

## **ABSTRACT**

*This research aims to examine the influence of Auditor Competency, Auditor Specialization, Auditor Independency and Auditor Ethics of Audit Quality on the Auditor Inspectorate in Semarang (Central Java Province, Semarang City, and Semarang District). Demand improvement of the implementation of public sector accountability to the realization of good and clean governance practices in Indonesia is increasing annually.*

*The population of this research is the Auditor Inspectorate in Central Java Province, Semarang City, and Semarang District. The data taken from questionnaires that is distributed to 68 respondents, and 55 questionnaires were returned. Variables in this research is the independent variable Auditor Competency (X1), Auditor Specialization (X2), Auditor Independence (X3), Auditor Ethics (X4), while the dependent variable is the Audit Quality (Y). The analysis technique used is multiple linear regression analysis, using program SPSS Versi 20.0.*

*Based on the result of the research, Auditor Competency, Auditor Independence positive effect on Audit Quality, Auditor Specialization negative effect on Audit Quality, and Auditor Ethics have no effect on Audit Quality.*

*Key Words : Auditor Competency, Auditor Specialization, Auditor Independency, Auditor Ethics, Audit Quality.*