

ABSTRACTS

This research is an effort to uncover correlation phenomena between dependent variable, that is Audit Quality and independent variables there are, Competence, Independence, Work Experience, Professional Expertise. In this research each independent variable is moderated by Etiquette.

Research location in Yogyakarta and Sleman region, in December 2013 until mid of March 2014. Responders 30 auditors are Junior (the most) and Senior auditors. Analyze method is Multiple Regression Function Model.

As conclusion there are negative significant correlation in Competence, Independence, Work Experience moderate by Etiquette and Professional Expertise moderate by Etiquette, and positive significant correlation in Work Experience, Professional Expertise, Competence moderate by Etiquette, and Work Experience moderate by Etiquette.