



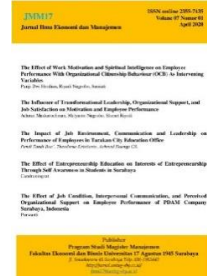
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JMM17: Jurnal Ilmu Ekonomi dan Manajemen

S5 Accredited SK No. B/1796/E5.2/KI.02.00/2020

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The Influence of the Auditor's Independence, Competence, Integrity, Ethics on the Quality of the Audit with Work Experience as a Variable Moderation in the General Inspection Office of the Timor-Leste State

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ARTICLE INFO

Article history:

Received: 4 April 2023

Revised: 27 April 2023

Accepted: 30 April 2023

Available Online: 30 April 2023

Keywords:

Auditor Independence,
Auditor Competence,
Auditor Integrity,
Auditor Ethics,
Auditor Work Experience,
Audit Quality.

IEEE style in citing this article:

E. Ximenes, Y. S. Guntur, 'The Influence of the Auditor's Independence, Competence, Integrity, Ethics on the Quality of the Audit with Work Experience as a Variable Moderation in the General Inspection Office Of The Timor-Leste State', *JMM17: Jurnal Ilmu Ekonomi dan Manajemen*, vol. 10, no. 1, pp. 44-52, 2023.

ABSTRACT

The purpose of this study is to provide empirical evidence regarding the influence of Auditor Independence, Auditor Competence, Auditor Integrity and Auditor Ethics on Audit Quality moderated by Auditor Work Experience at Inspeccsaun Geral do Estado (IGE) Timor Leste. The population in this study is all employees who function as auditors, totaling 32 auditor staff. However, the samples used in this study and also in the data processing were 30 respondents, where the sampling technique used the saturation method (census), data collection used questionnaires and statistical analysis tools used Moderation analysis (MRA). The results showed, the results of the individual parameter significance test (t test) regression equation 1, showed, first, Auditor Independence has no influence and is not significant on Audit Quality. Second, Auditor Competence has a positive and significant influence on Audit Quality. Third, Auditor Integrity does not have a positive and significant influence on Audit Quality. Fourth, Auditor Ethics does not have a positive and significant influence on Audit Quality. Fifth, the Auditor's Work Experience does not have a positive and significant influence on Audit Quality. Meanwhile, the results of the individual parameter significance test (t test) regression equation 2, show first, Auditor Independence has a positive and significant effect on Audit Quality which is strengthened by Auditor Work Experience. Second, Auditor Competence has a positive and significant effect on Audit Quality which is strengthened by the Auditor Work Experience variable. Third, Auditor Integrity has no positive and insignificant effect on Audit Quality which is weakened by the Auditor's Work Experience variable. Third, Auditor Ethics has no positive and insignificant effect on Audit Quality which is weakened by the Auditor Work Experience variable.

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1. Introduction

In order to ensure that government officials are unencumbered and incorruptible, it is necessary to conduct audits both at the end of the fiscal year and throughout their tenure. These audits should be carried out by individuals with extensive experience and expertise in the field of auditing, who possess

the specialized knowledge required to guarantee the accuracy of the audit results. To achieve this, auditors must adhere to a set of principles that can be objectively evaluated, taking into account various factors that may impact the quality of the audit outcomes (Ardini, 2010; Kusuma and Ardini, 2020).

Data Information obtained from the Anti-Corruption Commission (CAC) indicates alterations in the incidences that have varied annually between 2011 to 2019, Referring to the table provided, the occurrences that take place are as follows: firstly, there is a fluctuation in the total number of cases handled every year, with a tendency to rise, particularly in the last three years. In 2017, there were 31 cases with 35 offenders, in 2018 there were 49 cases with 55 offenders, and in 2019, there was an increase to 73 cases with 94 offenders. Secondly, there are still pending cases from the previous year as well as cases that are currently under investigation. Thirdly, Aderito Pinto Tilman SH, the Commissioner (Chairman) of CAC (16-17 November 2016), presented other data that indicates that the number of special cases dealt with by CAC between 2011-2016 was 140. Fourthly, Timor Leste does not have a code of ethics or auditing standards. Fifthly, apart from the data provided in the table, Transparency International (TI) has published information that reveals that in 2018, Timor Leste was ranked 113th in the world for corruption perception, categorizing it as a highly corrupt country. However, in 2019, it climbed to 93rd out of the 180 countries listed.

According to the above explanation, it can also be stated that a competent auditor will generate a superior audit. To obtain excellent results in internal audits, the audit must meet the established audit standards, as stated by Turangan et al. (Email: grace.Marvela.gmt@gmail.com). However, in actuality, there are no ethical codes or auditing standards at the Inspecaun Geral Estado office, resulting in subpar audits that are unable to produce quality results. This is evident in the increasing number of cases that have arisen. Another challenge in enhancing audit quality at the Inspecaun Geral Estado office is the strong sense of kinship and ethnicity among auditors, which fosters a sense of camaraderie, unity, and exceptional humanity. This raises doubts and questions among researchers regarding the level of awareness of political officials and supervisors, who may have less responsibility, or the role of auditors in resolving corruption cases, particularly with regard to disseminating information to the public, state officials, and even administrative and financial employees.

Table 1. Number of Corruption Cases in Timor Leste Based on the Anti-Corruption Commission

Description	Year								
	2011	2012	2013	2014	2015	2016	2017	2018	2019
Pending cases from the previous year	-	14	16	1	17	8	3	7	13
Public Ministry delegation	28	29	15	26	22	26	28	42	60
<i>Total cases processed each year</i>	28	43	31	27	39	34	31	49	73
<i>Final report submitted to public Ministry</i>	13	27	30	10	31	31	24	36	56
<i>Pending (investigation continuity)</i>	15	16	1	17	8	3	7	13	17
Total witnesses each year	92	313	339	122	557	1,227	486	748	729
Total perpetrators (defendant) each year	32	62	60	27	79	71	35	55	94

Sources: Comisaun Anti Corupsaun (CAC) Timor Leste, 2020

2. Theoretical Basis

2.1. Attribution Theory

According to Heider (1958), the attribution theory is a concept that clarifies an individual's conduct. This concept elaborates on how we determine the reasons for the actions of ourselves or others. It pertains to how we interpret the reasons behind the actions of an individual or ourselves, which may arise from both internal and external factors. The attribution theory highlights that particular actions are associated with an individual's attitudes or traits. In other words, we can comprehend an individual's attitudes and traits and forecast their actions in certain circumstances merely by observing their conduct.

2.2. Audit Quality

De Angelo (1981:186) provides a definition of audit quality as follows; 'Audit quality refers to the probability assessed by the market that an auditor will both (a) detect a violation in the client's accounting system, and (b) disclose the violation'. Sutton (1993), on the other hand, defines audit quality as a measure of the auditing process that is linked to auditor performance (such as audit procedures, judgment and decision-making, and behavior that threatens the quality).

2.3. Auditor Independence

According to Angel and Parlindungan (2016), self-reliance is a cognitive disposition that a professional accountant is required to possess in order to perform his responsibilities without being swayed easily.

2.4. Auditor Competency

Haryanto and Susilawati (2018) define competencies as personal characteristics that enable a worker to achieve superior performance. These traits consist of values, attitudes, motives, knowledge, and skills, which direct behavior and consequently, performance. Mulyadi (2004) offers a definition of integrity as a moral principle that is impartial and honest. A person with high integrity presents facts as they are, without bias or distortion.

2.5. Auditor Ethics

According to Agung and Putra (2012:11), Munawir (1984) defines ethics as a set of moral principles and behaviors that serve as the foundation for an individual's actions. These actions are considered praiseworthy by society and contribute to one's prestige and integrity.

2.6. Auditor Work Experience

As per Mulyadi (2002), an auditor should possess expertise in auditing operations, where both formal education and practical experience in the field of accounting are significant and interdependent. On the other hand, Lubis (2015) highlights that the work experience of an auditor is determined by the duration of the auditor's service and the count of audit assignments performed.

2.7. Conceptual framework.

The conceptual framework is built based on the framework of the thinking process, which is used to make it easier to understand the path or process of a research and as the formulation of hypotheses. In order to understand the flow of this research, a conceptual framework can be made which is presented at figure 1.

3. Research Methods

The population in this study were 32 people who worked as auditors at the Inspeksaun Geral do Estado (IGE) office, in Timor Leste. While the determination of the sample from this study, namely the auditors who work at the Inspeksaun Geral do Estado Timor Leste office, with the criteria of having at least 1 year experience and having completed one assignment from his client as many as 30 auditors

and 2 people who do not meet the criteria. With using a Likert scale, with an assessment of five levels of preference for answers, each of which is given a weight of 1 to 5 from strongly disagree to strongly agree.

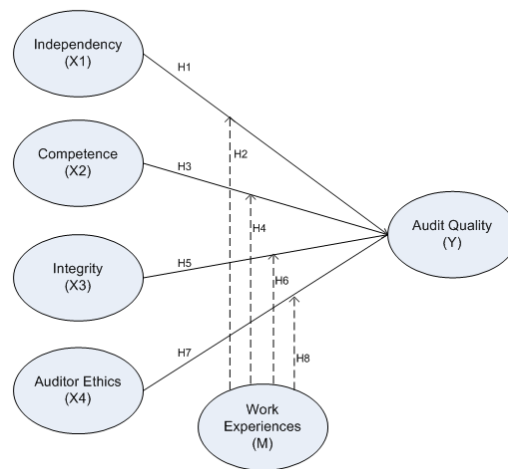


Figure 1. Conceptual Framework

3.1. Independent Variable

Auditor Independence (X1) with Long Relationship Indicator with the client, Pressure from the client, Review from fellow auditors and Provision of non-audit services. Auditor Competency (X2) with indicators of Mastery of Accounting and Auditing Standards, Insight into Governance and Improvement of Expertise Professional competence includes education and experience. Auditor Integrity (X3). Integrity is measured in terms of what is right and fair. If an independent auditor is faced with a situation where there are no rules, standards, special guidelines, or when faced with conflicting opinions, the auditor must be able to think whether the decision he made was in accordance with his integrity or not as an auditor. Auditor Ethics (X4). There are four ethical values realized by public accounting firms according to (Farhan, 2019), namely honesty, concern for the economic status of other people, the communicative character of accounting and the dissemination of economic information.

3.2. Dependent Variable

Audit Quality (Y) with indicators of compliance with audit standards and report quality on the results of the report.

3.3. Moderating Variables

Auditor work experience (M) with indicators Length of time the employee has worked as an auditor and the number of inspection tasks.

3.4. Equation Model

Simple Linear Regression Formula (partial test), as follows:

$$KA = a + \beta_1. X_1 + \beta_2. X_2 + \beta_3. X_3 + \beta_4. X_4 + e$$

Linear Moderating Regression Formula (MRA), as follows:

$$KA = +\beta_6. X_1 * Z + \beta_7. X_2 * Z + \beta_8. X_3 * Z + \beta_9. X_4 * Z + e$$

$$KA = a + \beta_1. X_1 + \beta_2. X_2 + \beta_3. X_3 + \beta_4. X_4 + \beta_5. X_1 * Z + \beta_6. X_2 * Z + \beta_7. X_3 * Z + \beta_8. X_4 * Z + e$$

$$KA = a + \beta_1. IndA + \beta_2. KomA + \beta_3. IntA + \beta_4. EA + \beta_5. IndA * PA + \beta_6. KomA * PA + \beta_7. IntA * PA + \beta_9. EA * PA + e$$

Information:

AQ	= Audit Quality
α	= Constant
B1-8	= Independent Variable Regression Coefficient
IndA	= Auditor Independence
IndA*AE	= Interaction of Auditor Independence and Auditor Experience
ComA	= Auditor Competency
ComA*EA	= Interaction of Auditor Competence and Auditor Experience
IntA	= Auditor Integrity
IntA*EA	= Interaction of Auditor Integrity and Auditor Experience
EA	= Auditor Ethics
EA*EA	= Interaction of Auditor Ethics and Auditor Experience
<i>e</i>	= error

4. Results

Details of returning the questionnaire (response rate) to 32 respondents who have been carrying out their functions as Auditors at the General Inspectorate of the State of Timor Leste, are presented in the following Table 2.

Table 2. Number of Questionnaires

Information	Number of Questionnaires
Questionnaires distributed	32
Questionnaires that are not returned (do not meet the criteria)	2
Returned questionnaire	30
Questionnaire rate of return	93.75%

Source: 2022 data processing results

The results showed that the results of the individual parameter significance test (t test) regression equation 1 showed that the t-value of -0.508 was smaller than t-table 2.048, with a significance probability of 0.616, the probability was greater than 0.05. Then it can be said that Ho is accepted and Ha is rejected. Thus, the Auditor Independence variable has no influence and is not significant on Audit Quality. The results of the individual parameter significance test (t test) regression equation 1, show that the t count value of 2.137 is greater than t table 2.048, with a significance probability of 0.043 the probability is less than 0.05. Then it can be said that Ho is rejected and Ha is accepted. Thus, the Auditor Competency variable has a positive and significant influence on Audit Quality.

The results of the individual parameter significance test (t test) regression equation 1, show that the t value is 1.170 which is less than t table 2.048, with a significance probability of 0.254 the probability is greater than 0.05. Then it can be said that Ho is accepted and Ha is rejected. Thus, the Auditor Integrity variable does not have a positive and significant influence on Audit Quality. The results of the individual parameter significance test (t test) regression equation 1, show the value of t count of 0.045 is smaller than t table 2.048, with a significance probability of 0.964 the probability is greater than 0.05. Then it can be said that Ho is accepted and Ha is rejected. Thus, the Auditor Ethics variable does not have a positive and significant influence on Audit Quality.

The results of the individual parameter significance test (t test) regression equation 1, show that the t value is 1,495 less than t table 2,048, with a significance probability of 0.148, the probability is greater than 0.05. Then it can be said that Ho is accepted and Ha is rejected. Thus, the Auditor's Work Experience variable does not have a positive and significant influence on Audit Quality.

The results of the individual parameter significance test (t test) regression equation 2, show that the t count value of 2.396 is greater than t table 2.048, with a significance probability of 0.024 the probability is less than 0.05. Then it can be said that Ho is rejected and Ha is accepted. Thus, the Auditor Independence variable has a positive and significant effect on Audit Quality which is strengthened by the Auditor Work Experience variable. The results of the individual parameter significance test (t test) regression equation 2, show that the t count value of 2.685 is greater than t table 2.048, with a significance probability of 0.012 the probability is less than 0.05. Then it can be said that Ho is rejected and Ha is accepted. Thus, the Auditor Competency variable has a positive and significant effect on Audit Quality which is strengthened by the Auditor Work Experience variable.

The results of the individual parameter significance test (t test) regression equation 2, show that the t value is 1,212, which is less than the t table, 2,048, with a significance probability of 0.236, the probability is greater than 0.05. Then it can be said that Ho is accepted and Ha is rejected. Thus, the Auditor Integrity variable has no positive and insignificant effect on Audit Quality which is weakened by the Auditor Work Experience variable.

The results of the individual parameter significance test (t test) regression equation 2, show that the t value is 1,865 less than t table 2,048, with a significance probability of 0.073, the probability is greater than 0.05. Then it can be said that Ho is accepted and Ha is rejected. Thus, the Auditor Ethics variable has no positive and insignificant effect on Audit Quality which is weakened by the Auditor Work Experience variable.

5. Conclusion

The deduction drawn from this investigation is that the autonomy of the Auditor has an adverse and insignificant impact on the quality of the Audit at Inspeção Geral do Estado (IGE) Timor Leste. This implies that an auditor should have an in-depth comprehension of the audit process, the potential risks involved and the possible consequences of reporting the audit results. These results can be utilized by the institutions being audited to gain commendable recommendations, hence it can be inferred that independence does not have a unidirectional correlation with the quality of internal audit. On the other hand, the proficiency of the Auditor has a favorable and noteworthy influence on the quality of the Audit at Inspeção Geral do Estado (IGE) Timor Leste.

This implies that the greater the auditor's competence, the higher the quality of the audit they will deliver. With greater competence, the auditor has a better chance of detecting misstatements or fraud committed by the client. Furthermore, the auditor's knowledge and experience enable them to identify problems in greater detail. These factors have a positive and significant impact on audit quality at the Inspeção Geral do Estado (IGE) in Timor-Leste. It should be noted that integrity does not affect audit quality since multiple auditors collaborate to achieve positive results based on established procedures. While good ethics are essential for an auditor to perform their duties, Auditor Ethics do not significantly impact Audit Quality. Similarly, Auditor's work experience has no positive or significant effect on audit quality.

This implies that the primary concern in performing the duties of an auditor is not the experience level of the auditor, but rather the accuracy of the disclosed results. Maintaining auditor independence has a beneficial impact on audit quality, which can be enhanced by the auditor's professional experience. In other words, an auditor's increasing work experience can bolster their independence in conducting audits, leading to better outcomes. While an auditor's independence is critical to their role, their work experience is also crucial to ensuring the quality of the audit they produce. The competence of an auditor has a significant, positive effect on audit quality, which can be influenced by their level of professional experience.

This means that a reviewer has exceptional skills and knowledge that can improve their capability to carry out their responsibilities efficiently. The Auditor's integrity does not have a beneficial and remarkable effect on the excellence of the audit that cannot be managed by their professional background. In essence, even if an auditor is truthful in their job, their professional expertise may not be adequate to deliver top-notch audit work. The Auditor's ethics do not have a constructive and

substantial influence on the quality of the audit that might be reduced by the auditor's professional experience. This reveals that the auditor's job experience cannot reinforce the correlation between Auditor Ethics and Audit Quality.

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