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The Influence of Competence, Independence, Work Experience, Integrity and Ethics of Auditors on Audit Quality in Inspecção Geral Estado RDTL

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Abstract

The purpose of this study is to analyze and obtain empirical evidence regarding the competence, independence, work experience, integrity and ethics of auditors on audit quality. This type of research studies the services provided by the audit team at the Timor-Leste ministry office. The research was carried out by survey using questionnaires as a data collection tool, where the main analysis tool used was statistical analysis to test the hypothesis of the influence of competence, independence, work experience, integrity and ethics of auditors, on the quality of internal audits. The results of this study show that competence has a significant effect on audit quality, independence does not have a significant effect on audit quality, experience has a significant effect on audit quality, integrity does not have a significant effect on audit quality and auditor ethics have a significant effect on audit quality.

Keywords: Competence, Independence, Work Experience, Integrity, Auditor Ethics, Audit Quality

1. Introduction

Based on the Status of Inspecção Geral do Estado RDTL (IGE), the mandate of Decreto Lei Organic no. 22/2009, to ensure the full implementation of general control activities in public administration, the Government of RDTL provides (IGE) with an appropriate legal framework, giving full power and power to IGE, as an Internal Audit under the Prime Minister of Timor Leste, functioning as an Inspection body and Audit activities as well as transparency and a sense of responsibility in financial activities and administrative management of Public.

In this context, the Government of Timor Leste made a decision on the IGE Organic Law, affirming the nature of high-level control of public administration services, directed to analyze the legality and financial orderliness, budget sources, State assets, and seek good governance in public administration, ensuring that State administrative and financial transactions are carried out by each Ministry and Autonomous Organization with transparency. efficiency and effectiveness and in accordance with the applicable circulation regulations.

Audit quality is a very important part of presenting audit report results. In order for the government to be satisfied with the work of an auditor, good auditor attitudes are needed to produce good audit quality. The results of a quality audit will show good government financial management. Good government financial management must be supported by the presence of a good auditor in order to produce good audit quality, because if an auditor who has low quality will be able to make mistakes or fraud when auditing financial statements, thus a good auditor must be needed to produce good audit quality. If it is possible that in examining the auditor's financial statements there are misrepresentations or finding fraud that occurs in the financial statements, the auditor must report it according to what actually happened.

Internal auditors have adequate competence when conducting audits in Timor-Leste government agencies. Competencies relate to the adequate education and experience that internal auditors have in the field of auditing and accounting. In carrying out audits, internal auditors must act as an expert in the field of accounting and auditing. Competency achievement begins with formal education, which is further extended through experience in audit practice. In addition, internal auditors must undergo technical training that covers technical aspects as well as general education, internal auditors must continuously follow developments that occur in their business

and profession. Internal auditors must study, understand, and apply new provisions in accounting principles and auditing standards that are established.

The competencies possessed by the Internal Auditor have a Qualified Internal Audit (QIA) certificate profession. The QIA certificate is given by an institution, namely the Qualidied Internal Auditor Certification Council (DS-QIA) which consists of experts and senior practitioners in the field of internal audit. To date, the Indonesian Internal Audit Education Foundation (YPIA) is the only institution authorized by DS-QIA to organize internal audit education and QIA Certification exams.

The independence of the internal auditor is needed to carry out the supervisory function and evaluation function of the adequacy and effectiveness of the work of the management control system organized by the Device Work Unit. The internal auditor is responsible for being able to maintain his independence under any conditions, so that the opinions, conclusions, considerations, and recommendations of the results of the audit conducted are impartial and are seen as impartial to any party.

The auditor's experience in auditing financial statements is one of the factors that affect the quality of audits. A person's experience is shown by having done various jobs or the length of time a person has worked to gain actual knowledge apart from formal education. The longer the working period and experience that the auditor has, the better it will be and the better the quality of the audit produced will be (Fietoria and Elisabeth, 2016).

The integrity of the auditor can also affect the quality of the audit. Integrity is a component of auditor professionalism. Integrity is an element of character that underlies the emergence of professional recognition. Integrity requires a member to, among other things, be honest and forthright without having to sacrifice the confidentiality of the recipients of services, services and public trust in the audit results. Integrity is needed so that auditors can act honestly and decisively in carrying out audits; objectivity is required so that the auditor can act fairly without being influenced by pressure or requests from certain parties interested in the audit results; as well as auditor competencies supported by knowledge, and the skills required to carry out their duties.

Auditors as one of the most important professions are required to understand the professional code of ethics in maintaining the quality and quality of audits. Public accountants' compliance with the code of ethics contains basic ethical principles including integrity, objectivity, competence, confidentiality, and professional conduct. These basic principles must be adhered to by public accountants. These principles build trust and thus provide a basis for conducting supervision. Auditor ethics must comply with the code of ethics which is an integral part of the audit standard.

Meanwhile, the code of ethics that is implemented is the code of ethics of the RDTL State Civil Service Commission Lei No.8/200416 Junho (CFP) and adopts standards and codes of ethics from other countries. The code of ethics plays a very important role for every profession, because the code of ethics is a reference for parties who have a profession in acting and are responsible for carrying out their duties. So that those who have a profession have a good work ethic in serving the public. The same is true for the internal audit profession which has a code of ethics consisting of several criteria including competence, integrity, independence and objectivity, prudence and confidentiality.

Phenomena in society that describe financial accountability have not been fully implemented include; The level of corruption is still high, there is budget leakage, the measurement of the performance of government agencies emphasizes more on the ability of government agencies to absorb the budget, functional supervision has not been effective because it has not been carried out professionally. However, the demand for a clean government and the availability of better services to the public is a trend that is becoming more real day by day. The government sector is expected to continuously evaluate itself and make continuous performance improvements so that it can work effectively, efficiently and economically.

Research on competence, independence and ethics on audit quality has been conducted by several researchers, but it shows different results. Winda Kurnia, Khomsiyah, Sofie (2014) found evidence that competence, independence and ethics have a significant effect on audit quality. Another research conducted by Putu Ratih Ningsih, P. Dyan Yaniartha (2013), also found that competence and independence have a positive effect on audit quality, this means that the higher the competence and independence that an auditor has, the better the audit quality. Another study conducted by Chotimah Nur'aini (2013) found that auditor ethics have a significant effect on audit quality. However, other studies conducted by Wiwit Safitri (2014) could not provide similar evidence. The research conducted proves that the independence and ethics of auditors have no effect on the quality of auditors.

Based on the differences in the results of previous studies, as well as to assess the extent to which government auditors can consistently maintain the quality of audit services provided by the many public opinions about how the quality of audits conducted by the government and seeing the phenomenon of low quality audit results produced by auditors caused by auditors' non-compliance with applicable audit standards, the researcher is interested in re-examining the factors that affect audit quality.

2. Methods

Definition of Audit

The definition of audit according to Arens and Beasley (2012:4) is: "Auditing is accumulation and evaluation of evidence about information to determine and report on the degree of correspondence between the information and estabilished criteria. Auditing should be done by a competent, independent person."This means that auditing is the collection and evaluation of evidence regarding various economic events (information) in order to determine and report the degree of conformity between assertions (information) and predetermined criteria. Auditing must be carried out by a competent and independent person.

Meanwhile, according to Mulyadi (2013:9), audit is: "A systematic process to obtain and evaluate evidence objectively regarding statements about economic activities and events, with the aim of determining the level of conformity between these statements with the criteria that have been set, as well as the delivery of the results to interested users."

According to Agoes (2004), Audit is: "an audit conducted for a critical and systematic examination by an independent party, financial statements prepared by management and accounting records and supporting evidence, in order to provide an opinion on the fairness of financial statements".

Definition of Audit Quality

According to Rosnidah (2010), audit quality is the implementation of audits that are carried out in accordance with standards so that they are able to reveal and report if there are violations committed by clients. Audit quality according to the Professional Standard of Public Accountants (SPAP) states that audits conducted by auditors are said to be of quality, if they meet auditing standards and quality control standards.

According to Simanjuntak (2008), audit quality is a systematic and independent audit to determine activities, quality and results in accordance with the planned arrangements and whether the arrangements are implemented effectively and in accordance with the objectives.

Meanwhile, according to Kalo (2013), the audit standard states that audits are carried out by people who have competence, independent attitudes, and professional skills that are used carefully and carefully.

Definition of Competency

The first general standard (SA section 210 in SPAP 2011) states that audits must be carried out by one or more people who have sufficient technical competence and training as auditors.

Halim (2008:49) stated that the first standard requires the technical competence of an auditor who carries out the audit. This competency is determined by three factors, namely: 1) formal education in the field of accounting at a university including the auditor professional exam, 2) practical training and experience in the field of auditing, 3) continuous professional education during the career of a professional auditor.

Agusti and Putri (2013) stated that the competence of an auditor is an auditor who with sufficient and explicit knowledge and experience can conduct an objective, careful and thorough audit. According to De Angelo (1981), competence has 2 (two) components, namely knowledge and experience.

Mulyadi (2013:58) namely: "Competence indicates the achievement and maintenance of a level of understanding and knowledge that allows a member to provide services with ease and ingenuity".

Definition of Independence

Halim (2008:50) stated that there are three aspects of independence, namely: 1) independence infact , 2) independence in appearance, 3) independence in competence .

Independent means that public accountants are not easily influenced. Public accountants are not allowed to take sides in anyone's interests.

According to Ahson and Asokan (2004), independence decisions are the auditor's ability to resist pressure and maintain an impartial attitude when faced with pressure at work. Higson (2003) found that if auditors are not independent, people will assume that audits are a waste of time and that the numbers in financial statements may become meaningless.

Mulyadi (2011:26) Independence is defined as a mental attitude that is free from influence, not controlled by other parties, not dependent on others. An Independent Auditor is not only obliged to maintain the fact that he is independent, but he must also avoid circumstances that could cause outsiders to doubt his independence.

The issue of audit tenure or the working period of the auditor with the client has been regulated in the Decree of the Minister of Finance No.423/KMK.06/2002 concerning public accounting services limiting the working period of the auditor to a maximum of 3 years for the same client, while for the same client. Public Accounting Firms (KAP) can be up to 5 years. This restriction is intended so that auditors are not too close to the client so that it can prevent accounting scandals from occurring.

Hamideh et al. (2013) stated that changing auditors is a tool used to strengthen auditor independence and improve audit quality. Sori and Karbhari (2005) found that extended client auditor relationships as defined by the auditor's tenure psychologically interfere with auditor independence, a problem that causes auditors to be unable to perform with full objectivity and non-prejudice.

Definition of Work Experience

Integrity is a quality that underlies public trust and is a benchmark for members to test all their decisions. Integrity requires an auditor to be honest and transparent, courageous, wise and responsible in carrying out audits. These four elements are needed to build trust and provide a basis for reliable decision-making (Sukriah, 2009). Then Wibowo (2006) stated that the integrity of internal auditors strengthens trust and therefore becomes the basis for reliability of their judgments.

In addition, according to Anitaria (2011), integrity is an element of character that underlies the emergence of professional recognition. Integrity is a quality that underlies public trust and is a benchmark for members to test all decisions they make. Integrity requires a member to, among other things, be honest and forthright without having to sacrifice the confidentiality of the recipients, the service and public trust must not be defeated by personal gain. Then according to Mulyadi (2002), integrity can accept unintentional mistakes and honest disagreements, but cannot accept fraud or disregard for principles.

Integrity is regulated in the Principles of Professional Ethics of the Indonesian Institute of Accountants (1998) in Mulyadi (2002) which states that integrity is an element of character that underlies the emergence of professional recognition. Integrity is a quality that underlies public trust and is a benchmark for members to test all decisions they make. In the face of rules, standards, special guidelines or in the face of conflicting opinions, members must test their decisions or actions by asking whether they have done what they should have done and whether they have maintained their integrity. Integrity requires members to obey the form of technical and ethical standards. In addition, it also requires members to follow the principles of objectivity and professional prudence.

Definition of Auditor Ethics

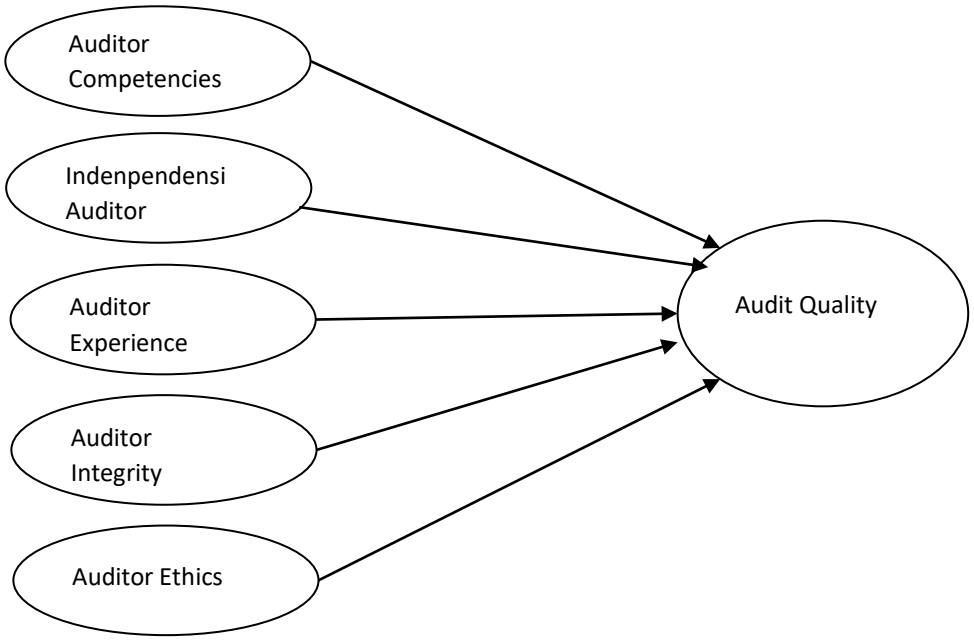
Ethics is concerned with the question of how people will behave towards their fellow men (Kell et al., 2002 in Alim, et al. 2007). Meanwhile, according to Maryani and Ludigdo (2001), ethics is defined as a set of rules or guidelines that govern human behavior, both what must be done and what must be abandoned which is embraced by a group or group of people or society or professions. According to Lubis (2009), auditors must comply with the established Code of Ethics. The implementation of audits must refer to the Audit Standards and Code of Ethics which are an integral part of the audit standards.

The auditor code of ethics is a rule of conduct for auditors in accordance with the demands of the profession and organization as well as audit standards which are the minimum quality measures that must be achieved by auditors in carrying out their audit duties, if this rule is not fulfilled, it means that the auditor is working below standards and can be considered to have committed malpractice (Jaafar, 2008 in Sari, 2011). Devis (1984) in Anitaria (2011) stated that

adherence to the code of ethics only results from a self-organized educational program to improve the understanding of the code of ethics.

CONCEPTUAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

Conceptual Framework



Hypothesis Development

The Influence of Auditor Competence on Audit Quality.

According to Christiawan (2002:83), competence is related to adequate education and experience possessed by public sector auditors in the field of auditing and accounting. Based on the above understanding, it can be concluded that carrying out an audit to be able to arrive at a statement of opinion, the auditor must always act as someone who is an expert in the field of accounting and the field of auditing.

The achievement of these competencies begins with formal education, which is extended through subsequent experiences in the field of audit practice and knowledge. The auditor's experience will continue to improve along with the increasing number of audits carried out and the complexity of the company's audited financial transactions so that it will add and expand his knowledge in the field of accounting and auditing (Christiawan, 2002). This identifies that the longer the work and experience that the auditor has, the better the performance and the quality of the audit produced will also improve (Alim et al. 2007).

H1: Competence has a positive effect on the quality of internal audit.

The Influence of Auditor Independence on Audit Quality.

Independence is an impartial auditor's attitude, does not have personal interests, and is not easily influenced by interested parties in giving opinions. Auditor independence is one of the important factors to produce quality audits. The level of independence is a determining factor of audit quality, this is understandable because if the auditor is truly independent, it will not be affected by his clients. The auditor will freely carry out his audit tasks. However, if it does not have independence, especially if it receives pressure from the client, the quality of the audit produced is also not optimal (Elfarini, 2007).

According to Ahson and Asokan (2004), the independence felt by auditors is very important for maintaining public trust in the audit profession. Independence pressure has been defined as an individual's ability to resist pressure and maintain impartiality when faced with pressure.

Research conducted by Alim et al, (2007) also found empirical evidence that independence has a significant effect on audit quality. Therefore, independence that can be seen from the size of the relationship with the client (audit tenure), pressure from the client, peer review, and non-audit services can affect the quality of the audit.

H2: Independence has a positive effect on the quality of internal audit.

The effect of work experience on audit quality

Experience can significantly improve audit judgment. That the great experience of auditors will result in an increasingly qualified audit. Then it supports that experience will influence a person's judgment or opinion. An auditor who has great experience will be able to make a good assessment (Putri and Laksito, 2013). Greater audit work experience can significantly improve the quality of audit results of financial statements (Carolita and Rahardjo, 2012). Based on the above explanation, it can be hypothesized that:

H3: Work experience has a positive effect on audit quality.

The Effect of Integrity on Audit Quality

Mabruri and Winarna (2010) stated that audit quality can be achieved if auditors have good integrity and the results of their research found that integrity affects audit quality. Auditors as the spearhead of the implementation of audit tasks must always improve the knowledge they already have so that the application of knowledge can be maximized in practice. Sunarto (2003) states that integrity can accept unintentional mistakes and honest disagreements, but cannot accept cheating of principles. Wibowo (2006) stated that the integrity of auditors strengthens trust and therefore becomes the basis for reliance on their decisions.

Integrity is a quality that makes public trust and the highest value order for professional members in testing all their decisions. Integrity requires auditors (public accountants), in all respects, to be honest and frank within the limits of the object of audit. Service to the community and the trust of the community cannot be defeated for personal interests and gains. Therefore, the following hypothesis can be formulated:

H4: Auditor integrity has a positive effect on audit quality.

The Influence of Auditor Ethics on Audit Quality.

The high level of time pressure owned by auditors makes auditors often conduct audits not in accordance with the predetermined planning so that the quality of the resulting audit results decreases. Basuki and Mahardani (2006) concluded that the existence of a tight time budget has been considered a prevalent thing and is a way to encourage auditors to work harder and more efficiently. It is also one of the important audit quality attributes because most of the respondents in this study agree with the statement that KAP should make a strict time budget for each quality audit area. On the other hand, however, most auditors believe that time budget pressures are considered a significant problem for the profession and that this increased pressure can lead to increased turnover rates in the KAP.

The results of Basuki and Mahradani's (2006) research show that time budget pressure does not have a negative and significant influence directly on audit quality.

H4: Auditor ethics have a positive effect on audit quality.

2. Methods

Population according to Sugiyono (2012) is a generalized area consisting of objects or sebjek that have certain qualities and characteristics that are determined by the researcher to be studied and then a conclusion is drawn. The population of this study consists of all internal auditors working in the Office of the Ministry of Timor-Leste which totals 105 people, consisting of Inspection, Investigation and Auditors.

Uma Sekaran (2006:123) sample is part of the population. To determine the sample needed in this study, the researcher conducted a census of all auditors working in the ministry of Timor Leste totaling 105 people. This study uses the nonprobability sampling method, where the sampling technique used is saturated sampling, everything that is sampled is everything in the population. The criteria are all auditors who have participated in education and training as Qualified Internal Audit (QIA) auditors.

The type of data used in this study is primary data. Primary data is data obtained directly from respondents who are members of the sample. This primary data source was obtained by distributing questionnaires to respondents at internal auditors at the Timor Leste ministry office.

Data collection techniques are methods used to collect data and other information in research on the problem that is the object of research. The data collection technique used in this study is: primary data collection is carried out by conducting a direct survey at the Timor Leste ministry

office as the object of research. The purpose of this field research is to obtain accurate data. From the data collection technique by using a questionnaire by asking questions that have been prepared in writing by distributing questionnaires and accompanied by alternative answers that will be given to the respondents.

Test Research Instruments

The instruments used in this study are instruments that have been declared valid and reliable because they have been tested by previous researchers such as Samelson et al., (2006) and Zawitri (2009) who tested competence, independence and due professional care and Trisnaningsih (2007) tested organizational culture and leadership style. However, considering that this study was carried out in different places, samples and settings, the researcher retested the validity and reliability to confirm the instrument used.

Validity Test

The validity test is carried out with the aim of showing the level of validity and suitability of the instrument to be used in the research. According to Sugiyono (2010:348), a valid instrument means that the measuring instrument used to obtain data (measuring) is valid. The instrument is said to be valid if r is greater than t table.

Reliability Test

The instruments developed in the list of questions are considered reliable if they have a level of consistency of the results achieved. According to Gozali (2006:45), a questionnaire is said to be reliable if a person's answers to questions are consistent or stable over time. A construct or variable is said to be reliable if it gives a Cronbach Alpha value of >0.60 (Nunally, 1960).

Classic Assumption Test

Before the regression analysis is carried out, a classical assumption test is first carried out to find out whether the use of the regression model made meets the following classic test assumptions:

Multicollinearity Test

Multicollinearity is intended to find out whether independent variables are not correlated with each other, or whether there is no significant linear relationship between independent variables. The existence of a high correlation between independent variables causes us to be able to isolate the individual influence of independent variables on dependent variables. According to Gozali (2006: 96), the cutoff value that is generally used to show the existence of multicollinearity is a tolerance value of ≤ 0.10 or equal to the VIF value of ≥ 10

Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an unevenness of variance from one residual observation to another (Gozali, 2006: 125). Heteroscedasticity is an indication that the variance between residuals is not homogeneous which results in inefficient estimated values. To test whether the variance of the residual is homogeneous or not, by looking at the plot graph between the predictive value of the bound (dependent) variable, namely ZPRED and the residual SRESID. The detection or not of heteroscedasticity can be done by looking at the presence or absence of certain patterns on the scatterplot graph between SRESID and ZPRED where Y is Y that has been predicted, and Y is residual that has been studied.

Normality Test

The normality test aims to test whether in a regression model, independent variables or both have a normal distribution or not. A good regression model is a normal or near-normal distribution of data. According to Gozali (2006: 149), in principle, normality can be detected by looking at the distribution of data (points) on the diagonal axis of the graph or by looking at the histogram of the residual. The basis for decision-making is as follows:

1. If the data is spread around the diagonal line and follows the direction of the diagonal line, then the regression model meets the assumption of normality.
2. If the data spreads far from the diagonal line and or does not follow the direction of the diagonal line or the histrogram line does not show a normal distribution pattern, then the regression model does not meet the assumption of normality.

Hypothesis Test

This study applies testing techniques using the goodness of fit of a model. According to Gozali (2006: 87), the accuracy of the sample regression function in estimating the actual value can be measured by the goodness of fit. Statistical calculations are statistically significant if the statistical test value is in a critical area (an area where H0 is rejected) and is considered insignificant if the statistical test value is located (in an area where H0 is accepted). The hypothesis test tool in this study is multiple regression. Multiple regression is a regression that has one dependent variable and more than one independent variable (Sujarweni, 2008). The multiple regression equation model is as follows: Y = a + b1X1 + b2X2 + b3X3 + b4X4 +b5Xb5.....+ e

Y = Audit Quality
X1 = Competence
X2 = Independence
X3 = Work Experience
X4 = Integrity
X5 = Auditor Ethics
a = Konstanta
b1, b2, b3 b4, b5 = Regression coefficient

Coefficient of Determination (R2)

According to Gozali (2006:87), the determinant coefficient (R2) essentially measures how far the model's ability to explain the variation of dependent variables. The value of the determinant coefficient is between zero and one. A small R2 value means that the ability of independent variables to explain dependent variables is very limited. A value that is close to one means that the independent variable provides almost all the information needed to predict the dependent variable.

t test

The statistical test t basically shows how far the influence of one explanatory variable individually explains the variation of the dependent variable, then:

a. The null hypothesis (H0) is a parameter of a variable equal to zero or H0 : bi = 0, meaning that there is no influence of independent variables on dependent variable
b. The alternative hypothesis (Ha) is that the parameters of a variable are not equal to zero, or Ha: bi ≠ 0, meaning that there is an influence between independent variables on dependent variables. Hypothesis testing was carried out using a confidence level α= 5%.

The decision-making criteria are as follows:

a. If the value of t has a probability value (sig) < a significance level of 5%, then H0 is rejected and Ha is accepted
b. If the value of t has a probability value (sig) > a significance level of 5%, then Ho is accepted and Ha is rejected.

3. Results and Discussion

Validity Test of Competency Variables Item-Total Statistics	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
K1	34.45	72.538	.903	.909
K2	34.18	82.015	.549	.928
K3	34.03	89.336	.176	.945
K4	34.46	72.654	.902	.909
K5	34.50	72.925	.889	.910
K6	34.50	73.041	.883	.910
K7	34.45	72.538	.903	.909
K8	34.46	72.654	.902	.909

K9	34.18	82.015	.549	.928
K10	34.16	83.002	.502	.930

The results of the validity test showed that the question item about competence which amounted to 10 questions, filled in by 105 respondents showed that indicator 1 had a calculation of 0.903 > 0.195, indicator 2 had a calculation of 0.549 > 0.195, indicator 3 had a calculation of 0.176 < 0.195, indicator 4 had a calculation of 0.902 > 0.195, indicator 5 had a calculation of 0.889 > 0.195, indicator 6 had a calculation of 0.883 > 0.195, Indicator 7 has a calculation of 0.903 > 0.195, indicator 8 has a calculation of 0.902 > 0.195, indicator 9 has a calculation of 0.549 > 0.195, indicator 10 has a calculation of 0.502 > 0.195. This means that indicator 1,2,4,5,6,7,8,9,10 has r count greater than r table which is 0.195 and a valid instrument while indicator 3 is invalid because r count is smaller than r table which is 0.195.

Independence Variables

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
I1	19.63	18.486	.575	.723
I2	19.48	19.579	.426	.758
I3	19.98	17.269	.565	.723
I4	19.66	18.651	.547	.729
I5	19.45	19.403	.445	.754
I6	19.95	17.257	.541	.730

The results of the validity test showed that the question item on independence which amounted to 6 questions, filled in by 105 respondents showed that indicator 1 had a calculation of 0.575 > 0.195, indicator 2 had a calculation of 0.426 > 0.195, indicator 3 had a calculation of 0.565 > 0.195, indicator 4 had a calculation of 0.547 > 0.195, indicator 5 had a calculation of 0.445 > 0.195, indicator 6 had a calculation of 0.541 > 0.195. This means that all indicators have a calculation greater than the rtable which is 0.195 and a valid instrument.

Variable Experience Items-Total Statistics	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
PI	19.90	16.364	.607	.672
P2	19.44	16.749	.629	.667
P3	19.45	16.750	.625	.668
P4	19.90	16.364	.607	.672
P5	19.54	21.693	.166	.783
P6	19.40	20.127	.286	.760

The results of the validity test showed that the question item about experience which amounted to 6 questions, filled in by 105 respondents showed that indicator 1 had a calculation of 0.607 > 0.195, indicator 2 had a calculation of 0.629 > 0.195, indicator 3 had a calculation of 0.625 > 0.195, indicator 4 had a calculation of 0.607 > 0.195, indicator 5 had a calculation of 0.166 > 0.195, indicator 6 had a calculation of 0.286 > 0.195. This means that indicators 1,2,4,6 have a count greater than the rtable which is 0.195 and the instrument is valid while indicator 5 is invalid because the count is smaller than the rtable which is 0.195.

Item-Total Statistics Integrity Variable

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
ITG1	30.61	18.644	.652	.875
ITG2	30.53	18.578	.721	.868

ITG3	30.44	18.287	.801	.860
ITG4	30.66	17.612	.689	.873
ITG5	30.45	19.423	.574	.883
ITG6	30.39	20.298	.499	.889
ITG7	30.37	19.063	.753	.866
ITG8	30.35	20.134	.644	.877

The results of the validity test showed that the question item on integrity which amounted to 8 questions, filled in by 105 respondents showed that indicator 1 had a calculation of 0.652 > 0.195, indicator 2 had a calculation of 0.721 > 0.195, indicator 3 had a calculation of 0.801 > 0.195, indicator 4 had a calculation of 0.689 > 0.195, indicator 5 had a calculation of 0.574 > 0.195, indicator 6 had a calculation of 0.499 > 920.195, Indicator 7 has a calculation of 0.753 > 0.195, indicator 8 has a calculation of 0.644 > 0.195. This means that all indicators have a calculation greater than the rtable which is 0.195 and a valid instrument.

Variables of Auditor Ethics Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
EA1	39.49	19.925	.559	.902
EA2	39.54	19.635	.570	.902
EA3	39.62	19.430	.561	.903
EA4	39.66	18.362	.778	.889
EA5	39.64	18.349	.701	.894
EA6	39.72	17.356	.745	.892
EA7	39.52	19.040	.683	.895
EA8	39.43	19.151	.718	.893
EA9	39.44	19.325	.681	.896
EA10	39.43	19.382	.669	.896

The results of the validity test showed that the question item on auditor ethics which amounted to 10 questions, filled in by 105 respondents showed that indicator 1 had a calculation of 0.559 > 0.195, indicator 2 had a calculation of 0.570 > 0.195, indicator 3 had a calculation of 0.561 > 0.195, indicator 4 had a calculation of 0.778 > 0.195, indicator 5 had a calculation of 0.701 > 0.195, indicator 6 had a calculation of 0.745 > 0.195, Indicator 7 has a calculation of 0.683 > 0.195, indicator 8 has a calculation of 930.718 > 0.195, indicator 9 has a calculation of 0.681 > 0.195, indicator 10 has a calculation of 0.669 > 0.195. This means that all indicators have a count greater than the rtable which is 0.195 and a valid instrument.

Item-Total Statistics Audit Quality Variables

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KA1	40.34	17.247	.509	.895
KA2	40.35	16.923	.586	.891
KA3	40.42	16.496	.594	.890
KA4	40.43	15.786	.674	.885
KA5	40.29	16.225	.676	.885
KA6	40.40	14.877	.707	.884
KA7	40.27	15.794	.710	.882
KA8	40.27	15.851	.698	.883
KA9	40.26	16.558	.725	.883
KA10	40.10	17.260	.599	.890

The results of the validity test showed that the question item on audit quality which amounted to 10 questions, filled in by 105 respondents showed that indicator 1 had a calculation of 0.509 >

0.195, indicator 2 had a calculation of 0.586 > 0.195, indicator 3 had a calculation of 0.594 > 0.195, indicator 4 had a calculation of 0.674 > 0.195, indicator 5 had a calculation of 0.676 > 0.195, indicator 6 had a calculation of 0.707 > 0.195, Indicator 7 has a calculation of 0.710 > 0.195, indicator 8 has a calculation of 0.698 > 0.195, indicator 9 has a calculation of 0.725 > 0.195, indicator 10 has a calculation of 0.599 > 0.195. This means that all indicators have a calculation greater than the rtable which is 0.195 and a valid instrument.

Reliability Test

Variable	Alpha Cronbach	Cut off	Information
Competence	0,927	0,6	Reliable
Independence	0,771		Reliable
Experience	0,745		Reliable
Integrity	0,888		Reliable
Auditor Ethics	0,906		Reliable
Audit Quality	0,897		Reliable

The results of the reliability test showed that the competency variable was 0.927, the independence variable was 0.771, the experience variable was 0.745, the integrity variable was 0.888, the auditor ethics variable was 0.906, and the audit quality variable was 0.897. This means that all of these variables are reliable because they are greater than 0.6.

Uji Normalitas One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		105
Normal Parameters [a,b]	Mean	0E-7
	Std. Deviation	3,75563997
Most Extreme Differences	Absolute	,091
	Positive	,040
	Negative	-,091
Kolmogorov-Smirnov Z		,937
Asymp. Sig. (2-tailed)		,344

a. Test distribution is Normal.

b. Calculated fromdata

The data normality test in this study was carried out using the Smirnov kolmogorov test. Based on the results of the normality test, the data is normally distributed because the α value is greater than 0.05.

Multicollinearity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constan)	20,637	4,391		4,700	,000		
	TTLK	,094	,091	,205	1,031	,305	,181	5,525
	TTLI	-,029	,193	-,033	-,150	,881	,150	6,659
	TTLP	,027	,093	,030	,286	,775	,667	1,499
	TTLITG	-,016	,080	-,017	-,195	,846	,888	1,126
	TTLEA	,482	,084	,520	5,741	,000	,872	1,147

a. Dependent Variable: TTLKA

The results of the calculation of the Tolerance value are that there are no independent variables that have a Tolerance value of less than 0.10 with the Tolerance value of each independent

variable with a TTLK value of 5.525, TTLI of 6.659, TTLP of 1.499, TTLITG of 1.126 and TTLEA of 1.147. Meanwhile, the results of the calculation of the Variance Inflation Factor (VIF) value also show the same thing, namely the absence of VIF values from independent variables that have a VIF value of more than 10 with the VIF value of each independent variable with a TTLK value of 5.525, TTLI of 6.659, TTLP of 1.499, TTLITG of 1.126 and TTLEA of 1.147. Based on the results of the calculation of the Tolerance and VIF values, it can be concluded that there is no multicollinearity between independent variables in the regression model.

Determation

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,654a	.829	.755	3.849

a. Predictors: (Constant), TTLEA, TTLP, TTLK, TTLITG

The results of the determination test (Adjusted R Square) in the table above show the adjusted R square value of 0.755. Based on these values, it means the ability of independent variables: competence, independence, experience, integrity and ethics of the auditor in explaining dependent variables: audit quality is 75.5% and the remaining 24.5% is explained outside the model.

Hypothesis Test

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	602.488	5	120.498	8.132	,000[b]
Residual	1466.902	99	14.817		
Total	2069.390	104			

a. Dependent Variable: TTLKA
b. Predictors: (Constant), TTLEA, TTLP, TTLK, TTLITG, TTLI

Based on the results of the test, the significance level shows that the significance level is 0.000 or less than 0.05, it can be concluded that the model used meets the requirements of Goodness of Fit. Based on the f-test, it was shown that regressionally, competency factors, independence factors, experience factors, integrity factors and ethical factors of auditors affected audit quality.

t test

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Consta nt)	20.637	4.391		4.700	.000
TTLK	.094	.091	.205	1.031	.031
TTLI	-.029	.193	-.033	-.150	.881
TTLP	.027	.093	.030	.286	.028
TTLITG	-.016	.080	-.017	-.195	.846
TTLEA	.482	.084	.520	5.741	.000

a. Dependent Variable: TTLKA

If the significance value < 0.05 then it can be stated that the hypothesis is accepted, so that there is a significant influence between the independent variables on the dependent variables.

a. The effect of competence on audit quality
   In hypothesis 1 (H1), it is stated that competence has a positive and significant effect on audit quality. The test results show that competence has been proven to have a positive and significant effect on audit quality. This is shown to be statistically significant at the level of 5% (tcal value = 1.031; Sig.0.031). Based on the results of the test, hypothesis 1 (H1) which was formulated that competence has a positive and significant effect on audit quality, was accepted.
b. The effect of independence on audit quality
   In hypothesis 2 (H2), it is stated that independence has a negative effect on audit quality. The test results showed that independence was proven to have a positive effect on the quality of

auditors but not significantly. This is shown to be statistically significant at the level of 5% (tcal value = -0.150 and sig.0.881 is smaller than 0.05). These results can be interpreted that independence does not have a positive and insignificant effect on audit quality. Based on the results of the test, hypothesis 2 (H2) which was formulated that independence had a negative and insignificant effect on audit quality, was rejected.

c. The effect of experience on auditor quality
   In hypothesis 3 (H3), it is stated that experience has a positive and significant effect on audit quality. The test results show that experience has been proven to have a positive and significant influence on audit quality. This is shown to be statistically significant at the level of 5% (tcal = 0.286; Sig.0.028). These results can be interpreted that experience has a positive and significant effect on audit quality. Based on the results of the test, hypothesis 3 (H3) which is formulated that experience has a positive and significant effect on audit quality, the hypothesis is accepted.
d. The effect of integrity on audit quality
   In hypothesis 4 (H4), it is stated that integrity has a negative effect on audit quality. The test results showed that integrity was proven to have no positive and insignificant effect on audit quality. This is shown to be statistically significant at the level of 5% (tcal = -0.195; Sig.0.846). These results can be interpreted that integrity does not have a positive and insignificant effect on audit quality. Based on the results of the test, hypothesis 4 (H4) which was formulated that integrity had a negative and significant effect on audit quality, the hypothesis was rejected.
e. The influence of auditor ethics on audit quality
   In hypothesis 5 (H5), it is stated that auditor ethics have a positive and significant effect on audit quality. The test results show that auditor ethics have been proven to have a positive and significant effect on audit quality. This is shown to be statistically significant at the level of 5% (tcal value = 5.741; Sig.0.000). Based on the results of the test, hypothesis 5 (H5) which was formulated that auditor ethics has a positive and significant effect on audit quality, was accepted.

Discussion The Influence of Competency on Audit Quality

The results of this study based on the above data show that competence has a significant effect on audit quality. This means that the auditor's competence is the auditor's ability to carry out audits correctly, the higher the competence the auditor has, the higher the quality of the audit produced. Mansouri et al. (2009) who said that good competence will influence auditors to conduct more research on irregularities found during audits. The results of this study are in accordance with Elfarini (2007), Alim (2007), Castellani (2008), Putri (2010), Lauw T.T, et al (2012) and Arini M.D (2013) that competence affects audit quality. So, if the competencies possessed are getting better, the quality of the audit produced will be maximized.

The effect of independence on auditor quality

The results of this research based on the above data show that independence does not have a significant effect on audit quality. This means that when measuring auditor independence, it is not derived from the auditor's mental attitude. The results of this test are not in line with De Angelo's opinion that the likelihood of where the auditor will report misconduct depends on the independence of the auditor. On the other hand, the results of this study are in line with Samelson et al. (2006) and Lauw T.T, et al. (2012) who concluded that independence has no relationship with audit quality. Research by Sari (2011) who stated that independence has a positive effect on audit quality and Santi (2012) who provides evidence that the independence variable has a partial effect on audit quality. So the higher the independence that an auditor has at the same time, the better the quality of the audit.

The effect of experience on auditor quality

The results of this research based on the above data show that experience has a significant effect on audit quality. This means that there is a one-way relationship between experience and audit quality implementation, which means that the more experience the auditor has, the better the quality of the audit will be. The results of this study are in accordance with the research of Indah (2010), Saripudin, et al (2012), William J.W and Ketut B. (2015) and Ni Made et al. (2018) which showed that there was a significant positive influence of auditors' work experience on audit quality.

The effect of integrity on auditor quality

The results of this research based on the data above show that integrity does not have a significant effect on audit quality. Integrity is the honest, courageous, wise and responsible attitude of the auditor in carrying out the audit in this study supports the findings of Sukriah et al, (2009) that integrity does not significantly affect the quality of audit results, because the auditor considers the personal circumstances of a person/group of people or an organization to justify the act of violating the applicable provisions or legislation, and if the object of the audit makes a mistake, the auditor behaves blame that can cause harm to others, as well as intervention from superiors. The results of this study are in line with research conducted by Wokas (2013) and Yohana A.S and Dedik N.T (2019) that integrity has no effect on audit quality.

The influence of auditor ethics on audit quality

The results of this research based on the above data show that auditor ethics have a significant effect on audit quality. This shows that the higher the auditor's ethics, the better the audit quality will be. By upholding ethics, it is hoped that there will be no fraud among auditors, so that they can provide audit opinions that are truly in accordance with the financial statements presented. The better the auditor with ethics, the better the quality of the audit he conducts. Therefore, to improve the performance of an auditor, auditors are required to maintain ethical behavior standards in order to be able to produce quality audits This research supports research conducted by Fransiska (2015), Silvia (2015) and Titin (2016) which shows that auditor ethics have a positive and significant effect on audit quality. Meanwhile, research conducted by Wiwit (2014) shows that auditor ethics have a positive and insignificant effect on audit quality.

4. Conclusion

Competence has a significant effect on audit quality, meaning that the higher the level of competence of an auditor, the better the quality of the audit produced. Independence does not have a significant effect on audit quality This means that this is because when measuring auditor independence is not derived from the auditor's mental attitude. However, if it does not have independence, especially if it is under pressure from the client, the quality of the audit produced is also not optimal. Experience has a significant effect on audit quality, this states that the longer the auditor's working life, the better the audit quality will be produced. The wider a person's work experience, the more skilled a person is in doing the job so that it can produce a better quality audit. Integrity does not have a significant effect on the quality of audits, meaning that integrity must be honest, courageous, wise and responsible in carrying out audits. Audits are required to be honest by obeying the rules, not adding or subtracting facts and not accepting everything in any form. Auditor ethics have a significant effect on audit quality, meaning that auditors with better ethics will be better the quality of audits they conduct.

Advice for the Government's internal auditors to always improve their quality so that they become reliable audits and in accordance with the rules, code of ethics that do not play cheating. One of the ways to improve the quality of auditors is to improve experience and competence.

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