



Effect of Competence, Independence, Time Pressure and Professionalism on Audit Quality (Inspeção Geral Do Estado in Timor Leste)

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Abstract

This study aims to analyze and explain: (1) competence has a positive effect on audit quality at the Inspeção Geral do Estado in Timor Leste; (2) independence has a positive effect on audit quality at the Inspeção Geral do Estado in Timor Leste; (3) time pressure negatively affects audit quality at the Inspeção Geral do Estado in Timor Leste; (4) professionalism has a positive effect on audit quality at the Inspeção Geral do Estado in Timor Leste. The population in this study was 30 internal auditors at the Inspeção Geral do Estado in Timor Leste, so the whole sample was taken. Thus the use of the entire population without having to draw the research sample as a unit of observation is called a census technique. The findings of this study are that competence has a positive effect on audit quality, indicating that the better the competence of the auditor, the higher the quality of the audit in an institution, or the lower the competence of auditors, the lower the probability of auditor quality in that institution, the independence has a positive effect on audit quality. The high independence of the auditor, such as a mental attitude that is free from influence, not controlled by other parties, it will improve audit quality in government agencies, time pressure has no significant negative effect on audit quality, indicating that the less time given to the auditor, the lower the audit quality, professionalism has no effect on audit quality, indicating that the better professionalism the auditor has, the lower the resulting audit quality.

Keywords: *Competence; Independence; Time Pressure; Professionalism and Audit Quality*

Introduction

Audit is a systematic process for obtaining and evaluating evidence objectively regarding statements about economic activities and events, with the aim of determining the level of conformity between these statements and predetermined criteria, as well as communicating the results to interested users Mulyadi (2011: 9). The profession of auditors in Timor Leste is also very dependent on the trust of users of auditor services on the quality of services produced. Auditors are required to maintain their

integrity so that they are able to issue opinions in accordance with existing evidence. Auditors are required to provide effective and satisfactory audit results for their service users. In order to achieve effective audit results, the auditor must be able to have a strong mentality in the services provided even though they are under pressure from themselves or from outside, such as clients who want the auditor to give good results even though the fact is or evidence is found. shortcomings in the company.

To develop public services, apply the principles of governance, control government activities regarding accountability and accountability, in Timor Leste an audit body has been established which is called the Inspeção Geral do Estado (IGE) with the following laws:

A Lei Orgânica do Ministério da Justiça, aprovada pelo Decreto-Lei nº.02 / 2013, de 06 de Março, prevê, no seu artigo 9.º, as; Competências atribuídas à Gabinete de Inspeção e Auditoria, tendo este Gabinete como objectivo de implementar a função inspectiva, fiscalizadora e auditoria permanente na actuação, promover uma cultura de serviço público, através da aplicação dos étão boa e governa diversos serviços de administração directa e organismos autonomia técnica, ou cuja actividade é tutelada ou regulada pelo Ministério da Justiça (Diploma Ministerial, 2014).

The above excerpt states that the competence of internal auditors at Inspeção Geral do Estado (IGE) is assigned to carry out inspection, investigation and follow-up audit functions, develop public services, apply the principles of good governance and ethical attitudes, and have the ability to the field of internal auditors to audit all business activities supervised or regulated by the Ministry of Justice of Timor-Leste to obtain good audit quality.

According to Rosnidah in Tarigan and Susanti (2013), it is described that: "Audit quality is the implementation of audits carried out according to standards so that auditors are able to disclose and report if a client has committed a violation, the standard governing the implementation of the audit is the Public Accountant Professional Standards." According to Arens et al. (2011: 47), audit quality is a process to ensure that the auditing standard is generally accepted which is followed by every audit; follow quality control procedures, specifically helping to meet standards consistently in the assignment to achieve good audit quality. The factors that affect audit quality include competence, independence, time pressure and professionalism.

The audit quality phenomenon that occurred in Timor Leste, including in the auditing of the auditors Inspeção Geral do Estado (IGE), had found fraud in the transper category funds from the Prime Minister's office to the Centro Nacional Chega (CNC. IP). In this case, in 2019 the auditor audited funds under the public transfer category from the Prime Minister's office to the Centro Nacional Chega (CNC. IP) for the purchase of five vehicles consisting of one vehicle with the RAV brand and 4 vehicles with the Pajero brand and 10 vehicles. S8. So after the auditors provide the audit results with the findings, namely: 1) One vehicle uses a private plate with a number from the Centro Nacional Chega (CNC.IP), thus the auditor gives an opinion that should use the government budget means the plates are also from the government while four vehicles use government plate; 2) Ten telephones were purchased at a price per unit of \$ 900.00, so the auditor gave the opinion that for the procurement of the telephone, it was not necessary to spend a large amount of money to buy an expensive phone but only buy a lower price so that it could use communication in work. From the results of the audit, IGE has disclosed the results of the audit to the Centro Nacional Chega (CNC.IP) as a client but did not trust the results of the audit and subsequently reported it to Comissão Anti Corupção (CAC) but could not be followed up on the findings (excerpt from interview with IGE auditors).

Rahayu and Suhayati (2010: 2) define "competence is an ability, expertise (education and training), and experience in understanding the criteria and in determining the amount of evidence needed to be able to support the conclusions to be drawn". According to Mulyadi (2013: 58), "competence

indicates the attainment and maintenance of a level of understanding and knowledge that enables a member to provide services with ease and ingenuity."

To improve competence in this case education and training, so far Timor-Leste's internal auditors are working with the Internal Audit Education Foundation (YPIA) to participate in Qualified Internal Auditor (QIA) training in Indonesia. Internal auditors who have attended training or auditing specifications and qualifications will get Qualified Internal Auditor (QIA) certification. Increasing the competence of internal auditors can be demonstrated by having a Qualified Internal Auditor (QIA) certificate. In addition, internal auditors who have a Qualified Internal Auditor (QIA) certificate are expected to have good performance and have a beneficial influence on the implementation of internal audit. Thus the ability, expertise (education and training), and experience possessed by an auditor will be able to improve a good audit quality. The research results of Lauw Tjun Tjun, et al. (2012) show that competence has a significant effect on audit quality, while the results of the research by Okliva and Marlinah (2014) show that competence does not affect audit quality.

Independence according to Mulyadi (2011: 62), means a mental attitude that is free from influence, not controlled by other parties, does not depend on others. Independent auditors are not only obliged to maintain the fact that they are independent, but auditors must also avoid situations that could cause outsiders to doubt their independence. The higher the independence of the auditor, such as a mental attitude that is free from influence, not controlled by other parties, the higher the audit quality in government agencies. Kurnia et al. (2014) that independence has a positive and significant effect on audit quality and the results of research according to Lauw Tjun Tjun, et al (2012), show that auditor independence does not have a significant effect on audit quality.

Another variable that can affect audit quality is time pressure. According to Paul et al. (2003) high levels of time budget pressure on auditors, and many auditors have several times practiced reducing audit quality, potentially having implications for audit quality functions. These results demonstrate the importance of placing an appropriate value on the audit function to ensure adequate budget time.

According to Muhshyi (2013) Time Pressure has two dimensions, namely time budget pressure (a condition in which auditors are required to make efficiency with the time budget that has been prepared, or there are time restrictions in a very tight budget) and time deadline pressure (a condition in which auditors are required to resolve audit assignments on time).

The time pressure experienced by the auditor in conducting the audit also greatly affects the quality of the audit. The high time pressure in conducting an audit has made the auditors increasingly improve their efficiency in auditing so that often the audit that is carried out by the auditors is not always based on procedures and planning in accordance with applicable regulations. Auditors in conducting an audit are required to complete their work on time according to the time agreed with the client. The research results of Kurnia et al (2014) show that time pressure has a negative effect on audit quality, while the research results of Winda Kurnia, Khomsiyah and Sofie (2014) indicate that time pressure has a significant effect on audit quality.

According to Kurniawan (2005: 73), professionalism is, "A person's ability and skills in doing work according to their respective fields and levels". From this opinion, I draw the conclusion that a professional is someone who does work based on expertise, abilities and specific skills in his field of work. Furthermore, Siagian (2000: 163), said that: "Professionalism is reliability in the implementation of tasks, so that it can be carried out with high quality, right time, carefully and with procedures that are easy to understand and follow by customers".

Professional employees are employees who are reliable in their duties, who in the end will produce high quality work, on time, according to procedures, and can respond to the expectations of the people they serve. To be reliable, of course, education and training are needed that will support employees in their work so that they can respond to the needs and developments of the environment which are increasingly rapid in the current era of autonomy so that they can serve the interests of the community effectively and have high innovative power referring to the vision and mission of the organization. In line with what has been stated by Ancok (2000), that: "Professionalism is the ability to adapt to a rapidly changing environment and carry out its duties and functions by referring to the vision and values of the organization" (Control by vision and values). The results of research from Putri and Juliarsa (2014) show that professionalism has no effect on audit quality, while the results of Komang Ayu H & Lely AM's 2015 research show that professional auditor's professionalism has a positive effect on audit quality.

Based on the theory, the results of previous research and research phenomena, the writer would like to conduct research with the title: The Effect of Competence, Independence, Time Pressure and Professionalism on Audit Quality (Inspeção Geral do Estado de Timor Leste).

The problems that will be discussed in this research include: 1) Does competency have a positive effect on the quality of internal audit at the Inspeção Geral do Estado in Timor Leste? 2) Does independence have a positive effect on the quality of internal audit at the Inspeção Geral do Estado in Timor Leste? 3) Has time pressure negatively affected the quality of internal audit at the Inspeção Geral do Estado in Timor Leste? 4) Does professionalism have a positive effect on the quality of internal audit at the Inspeção Geral do Estado in Timor Leste?

Literature Review

Audit Quality

According to Rosnidah (2010) audit quality is the implementation of an audit carried out in accordance with standards so that it is able to disclose and report in the event of a client's violation. Audit quality according to the Public Accountant Professional Standards (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 examination to determine activities, quality and results in accordance with the planned arrangements and whether these arrangements are implemented effectively and in accordance with the objectives.

Based on this definition, it can be concluded that audit quality is the implementation of audits carried out by auditors with adherence to established standards so that auditors are able to disclose and report violations committed by clients. This has the aim of ensuring that auditors maintain their integrity and objectivity in carrying out their duties. Therefore, according to If (2013) that the audit standard states that audits are carried out by people who have expertise, independent attitude, and professional skills that are used carefully and thoroughly.

Competence

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

Halim (2008: 49) states that the first standard demands the technical competence of an auditor who carries out an audit. This competence is determined by three factors, namely: 1) formal education in

the field of accounting at a tertiary institution including auditing professional exams, 2) practical training and experience in auditing, 3) continuing professional education while pursuing a professional auditor career.

Agusti and Putri (2013) argue that the competence of auditors is auditors who with sufficient and explicit knowledge and experience can carry out audits objectively, carefully and thoroughly. According to De Angelo (1981) competence has 2 (two) components, namely knowledge and experience.

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

From the above definitions, it can be concluded that an auditor has the ability, knowledge, and experience in conducting audits objectively, quickly and thoroughly so as to produce good audit quality. With the competence possessed, an auditor must have the qualifications to carry out an audit properly.

Independence

According to Ahson and Asokan (2004), decision independence is the auditor's ability to resist pressure and maintain an impartial attitude when he is faced with pressure on work. Higson (2003) found that if auditors were not independent, people would assume that auditing is a waste of time and that the numbers in the financial statements may be meaningless.

Mulyadi (2011: 26) Independence is defined as a mental attitude that is free from influence, not controlled by other parties, independent of others. Independent auditors are not only obliged to maintain the fact that they are independent, but auditors must also avoid situations that may cause outsiders to doubt their independence.

Based on the definitions of some of the above theories, the researcher concludes that independence is a mental attitude that is not influenced by other parties, does not take sides with any interests, but every auditor is required to avoid situations that may cause outsiders to doubt their independence.

Time Pressure

According to Paul et al. (2003) high levels of time budget pressure on auditors, and many auditors have several times practiced reducing audit quality, potentially having implications for audit quality functions. These results demonstrate the importance of placing an appropriate value on the audit function to ensure adequate budget time.

Wagoner and Cashell (1991) found that the less time is provided (higher time budget pressure), the greater the transactions that are not tested by the auditor.

According to Muhshyi (2013) Time Pressure has two dimensions, namely timebudget pressure (a condition in which auditors are required to make efficiency with the time budget that has been prepared, or there is a time limit in a very tight budget) and time deadline pressure (a condition in which auditors are required to complete tasks. timely audit).

Based on the definitions of some of the theories above, the researcher concludes that time pressure is a condition in which the auditor gets pressure from his place of work to complete his duties in accordance with a predetermined time. Time pressure is divided into two dimensions, namely time budget pressure and time boundary pressure.

Professionalism

Arens et al. in Kusuma (2012: 14) defines professionalism as the responsibility of individuals to behave better than simply complying with existing laws and regulations in society. According to general understanding, a person is said to be a professional if he meets three criteria, namely having the expertise to carry out tasks in accordance with his / her field, carrying out tasks by setting standard standards in the profession concerned, and carrying out his profession by complying with established professional ethics.

Another view like Siagian (2000: 163) states that what is meant by professionalism is reliability in the execution of tasks so that they are carried out with high quality, on time, carefully, and with procedures that are easy to understand and follow by customers.

David H. Maister (1998: 56) says that professional people are people who are relied on and trusted because they are expert, skilled, knowledgeable, responsible, diligent, full of discipline, and serious in carrying out their job duties. All that makes the term professionalism synonymous with ability, knowledge or education and independence.

Based on this definition, it can be concluded that professionalism is the reliability in carrying out a trusted task that must meet criteria such as expertise, skills, responsibility, time, and full discipline in carrying out their job duties. This will increase professionalism to produce good audit quality.

Conceptual Framework and Research Hypothesis

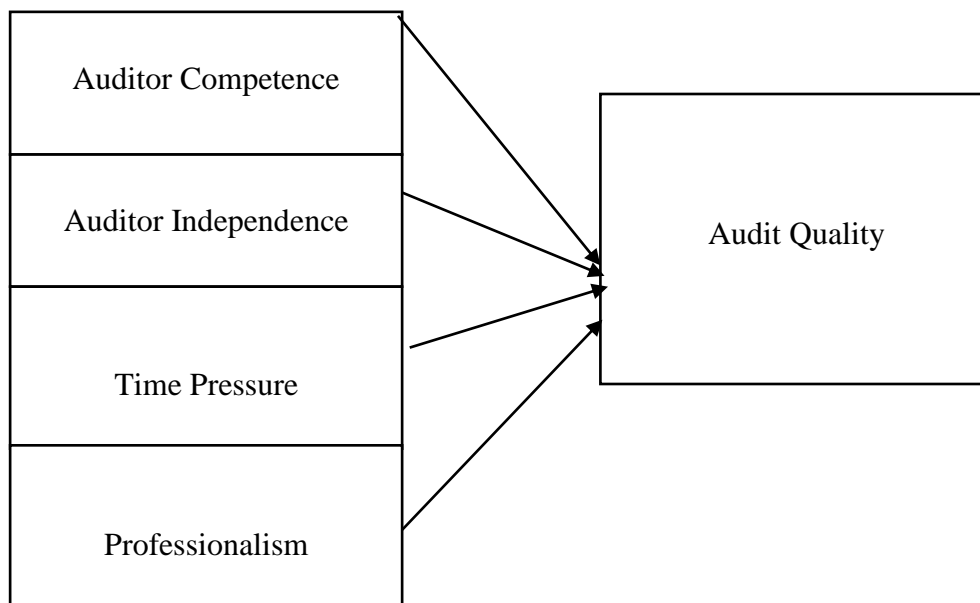


Figure: Conceptual Framework and Hypothesis

Hypothesis

1. The more maximum the auditor's knowledge is, of course, accompanied by the more experience gained, the better it will be in providing opinions and audit quality. (Komang and Lely, 2015). H1: Competence has a positive effect on the quality of internal audit.
2. According to Ahson and Asokan (2004), the independence felt by auditors is very important for maintaining public trust in the auditing profession. Independence pressure has been defined as an individual's ability to resist pressure and maintain an impartial attitude when faced with pressure. H2: Independence has a positive effect on the quality of internal audit.
3. The results of Basuki and Mahradani's (2006) research show that time budget pressure does not have a direct and significant negative effect on audit quality. H3: Time pressure has a negative effect on the quality of internal audit.
4. Ancok (2000), "Professionalism is the ability to adapt to a rapidly changing environment and carry out its duties and functions by referring to the organization's vision and values", (control by vision and values). H4: Professionalism has a positive effect on the quality of internal audit.

Methodology

This type of research examines the services provided by the audit team of the Inspeção Geral do Estado in Timor Leste (IGE-TL). The research was determined by survey using a questionnaire as a data collection tool, in which the main analysis tool used was statistical analysis to test the hypothesis on the effect of competence, independence, time pressure, and professionalism on the quality of internal audit.

The research was conducted at the Inspeção Geral do Estado in Timor Leste. The reasons for using the IGE auditor as the object under consideration; First, the IGE office in Timor Leste is a governmental audit for inspection, investigation and implementation of follow-up audits to audit all business activities supervised or regulated by the Ministry of Justice of Timor Leste to obtain audit quality, therefore researchers conduct research related to audit quality. So far, it is still rare to conduct research at IGE. Second, IGE is one of the independent audit institutions currently in the center of attention due to the large number of cases that have occurred, this provides an opportunity for IGE auditors to improve the quality of audits of reports and fair disclosures in order to assist the government in realizing accountability and transparency in governance in Timor Leste. Therefore, this study was conducted by distributing questionnaires to all auditors at the Inspeção Geral do Estado de Timor Leste to determine audit quality.

According to Arikunto (2012: 104) if the population is less than 100 people, the total sample is taken as a whole, but if the population is greater than 100 people, 10-15% or 20-25% of the population can be taken. Based on this study, because the total population is not greater than 100 respondents, the authors take 100% of the total population at IGE, which is 30 respondents. Thus the use of the entire population without having to draw the research sample as a unit of observation is called a census technique.

Results

To determine the effect of variables X1, X2, X3 and X4 on variable Y which can determined using multiple linear regression analysis, using SPSS 20 and calculation of results of multiple linear regression is shown in the following table:

Table 1: Results of Multiple Linear Regression Analysis (X1, X2, X3 and X4 to Y1) Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.476	3.948		.120	.905
1 Competence	.739	.227	.916	3.256	.003
Independence	.493	.182	.710	2.714	.012
Time Pressure	-.527	.334	-.689	-1.577	.127
Professionalism	.131	.077	.216	1.696	.102

a. Dependent Variable: Y

Hypothesis Testing

1. The first hypothesis (H1) proposed in this study is that competence has a positive effect on audit quality. In other words, the better the competence of the auditor, the higher the quality of the audit in an institution, or the lower the competence of the auditor, the lower the auditor's quality may be in that agency. The results of data processing show that the t value for the competency variable is $3.256 > 2.042$ and a significance of $0.003 < \alpha 0.05$. Therefore, the first hypothesis (H1) is supported. This means that competence has a positive effect on audit quality.
2. The second hypothesis (H2) states that independence has a positive effect on audit quality. This means that the higher the independence of the auditor, such as a mental attitude that is free from influence, not being controlled by other parties, it will improve the quality of audits in government agencies. From the results of data processing that has been done, the results show the t value for the independence variable of $2.466 > 2.714$ and a significance of $0.012 < \alpha 0.05$. Therefore, the second hypothesis (H2) is supported. This means that independence has a positive effect on audit quality.
3. The third hypothesis (H3) proposed in this study is that time pressure has a negative effect on audit quality. In other words, the more depressed the time, the lower the audit quality. The results of the analysis show the t value for the time pressure variable $-1.577 < 2.042$ and a significance of $0.127 > \alpha 0.05$. Therefore, the third hypothesis (H3) has a negative but not significant effect. This means that the less time given to the auditors, the lower the audit quality will be. It can be stated that at least the time provided for the auditor will not be used as efficiently as possible so that the time limit and time budget set by the auditor are not timely so the audit results do not produce good audit quality.
4. The fourth hypothesis (H4) states that professionalism has a positive effect on audit quality. This means that the better the professionalism of the auditor, the higher the quality of the resulting audit. Based on the results of data processing, it shows the t value is $1.696 < 2.042$ and the

significance is $0.102 > \alpha 0.05$. Therefore, the fourth hypothesis (H4) is not supported. So it can be stated that professionalism has no effect on audit quality.

Conclusion

Based on the results of the analysis conducted, the conclusions of this study are as follows:

1. Auditors at Inspeção Geral do Estado (IGE) have competencies that have a positive effect on audit quality. This shows that auditors at Inspeção Geral do Estado (IGE) in Timor Leste have good competence because they have the quality, expertise and sufficient technical training as auditors to improve good audit quality.
2. Auditors at Inspeção Geral do Estado (IGE) have independence which has a positive effect on audit quality. This shows that auditors at Inspeção Geral do Estado (IGE) in Timor Leste have independence such as a mental attitude that is free from influence, not controlled by other parties so that it will improve the quality of audits in government agencies.
3. Auditors at Inspeção Geral do Estado (IGE) have time pressure that has no effect on audit quality. This indicates that the auditor at Inspeção Geral do Estado (IGE) in Timor Leste the more time provided for auditors, the lower the quality of the audit within an agency.
4. Auditors at Inspeção Geral do Estado (IGE) have professionalism that does not affect audit quality. This shows that the auditors at Inspeção Geral do Estado (IGE) in Timor Leste have professionalism where the better the professionalism of the auditors the lower the quality of the resulting audit.

Research Implications

The results of this study have implications for the Inspeção Geral do Estado (EGI) in Timor Leste to:

1. Provide opportunities for internal auditors to increase or take advantage of the time provided for auditors so as to improve the quality of audits within an agency.
2. Internal auditors to improve their professionalism in order to improve the quality of the resulting audit.

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