

THE INFLUENCE OF THE AUDITOR'S INDEPENDENCE, COMPETENCE, INTEGRITY, ETHICS ON THE QUALITY OF THE AUDIT IN THE GENERAL INSPECTION OFFICE OF THE TIMOR-LESTE STATE

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Abstract: The aim of this research is to provide empirical evidence regarding the influence of Auditor Independence, Auditor Competence, Auditor Integrity and Auditor Ethics on Audit Quality at the Timor Leste Inspecaun Geral do Estado (IGE). The population in this research is all employees who carry out functions as auditors, totaling 32 staff auditors. However, the sample used in this research and also in the data processing process was 30 respondents, where the sampling technique was using the census method, data collection was using questionnaires and statistical analysis tools were using Multiple Linear Regression analysis.

The research results show that the results of the individual parameter significance test (t test) of regression equation X1 for Y show that the calculated t value is 3,161 which is smaller than the t table of 2,048, with a significance probability of 0.004, the probability is greater than 0.05. then it can be said that Ho is rejected and Ha is accepted. Thus, the Auditor Independence variable has a significant influence on Audit Quality.

The results of the individual parameter significance test (t test) of regression equation X2 for Y show that the calculated t value of 4,003 is greater than the t table of 2,048, with a significance probability of 0.000, the probability of which is smaller 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) of regression equation X3 for Y show that the calculated t value is 4,833, which is smaller than the t table of 2,048, with a significance probability of 0.000, the probability is greater than 0.05. then it can be said that Ho is rejected and Ha is accepted. Thus, the Auditor Integrity variable has a positive and significant influence on Audit Quality.

The results of the individual parameter significance test (t test) of regression equation X4 for Y show that the calculated t value is 3,512 which is smaller than the t table of 2,048, with a significance probability of 0.002, the probability of which is greater than 0.05. then it can be said that Ho is rejected and Ha is accepted. Thus, the Auditor Ethics variable has a positive and significant influence on Audit Quality.

Key words: Auditor Independence, Auditor Competence, Auditor Integrity, Auditor Ethics and Audit Quality