
**THE EFFECT OF AUDITOR COMPETENCE AND AUDITOR EXPERIENCE ON
AUDIT QUALITY WITH AUDITOR ETHICS AS A MODERATING VARIABLE**
(Study at the Inspeção Geral do Estado Office, Dili Timor-Leste)

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Abstract

The purpose of this study is to determine the effect of Auditor Competence and Auditor experience on Audit Quality, and to determine whether Auditor Ethics can strengthen or weaken the effect of Auditor Competence and Auditor experience on Audit Quality. This study was conducted at the Office of the Inspectorate General of the State of the Republic of Indonesia, with a sample of 36 auditors. The sample was selected using a purposive sampling technique. Data collection in this study used a survey method using a questionnaire. The data analysis technique used was *Moderated Regression Analysis* (MRA) with SPSS version 23 analysis tools. The results of the study indicate that partially Auditor Competence and Auditor Experience in carrying out audits have a positive and significant effect on Audit Quality at the Office of the Inspectorate General of the State of the Republic of Indonesia. Auditor Ethics can strengthen the influence between Auditor Competence while auditor ethics weaken Auditor Experience on Audit Quality at the Office of the Inspectorate General of the State of the Republic of Indonesia, Dili, Timor Leste.

Keywords: *Auditor Competence, Auditor Experience, Auditor Ethics and Audit Quality.*

INTRODUCTION

The public sector is an entity whose activities are related to efforts to produce public goods and services to meet public needs and rights (Mardiasmo, 2002). The public sector encompasses all government institutions, both central and regional. Public sector activities, both central and regional, aim to attract public attention to a matter or issue while serving the public, but are not profit-seeking, or so-called non-profit institutions. One country that also pays attention to the development of the public sector is Timor Leste.

The development of the public sector in Timor Leste currently all activities/work are still focused on the central government, and the

development of public sector work in Timor Leste is also not marked by strengthening demands for accountability from public institutions and a lack of skilled human resources, so it is difficult to control reports on existing work results, so that We cannot be held accountable for the success or failure of the government's mission in achieving its goals and objectives. Currently, many problems arise related to government financial reporting. It turns out that the Timor-Leste government's financial reports still contain much inconsistency. This lack of transparency in the government's financial report audits has led to cases of corruption and fraud in Timor-Leste.

Thus , to handle cases that occurred in Timor Leste, the Timor Leste

Government established a Government Finance Agency called Inspecção Geral do Estado (IGE) with the following legal basis:

A Lei Orgânica do Ministério da Justiça aprovada pelo Decreto – Lei nº.02 / 2013, de 06 de Março preve, no seu artigo 9º, as ; Competencias atribuidas Gabinete de Inspecção e Auditoria, tendo este Gabinete como objectivo de implementar a função inspectiva, fiscalizadora dan auditoria permanente na actuação, promover uma cultura de serviço publico, através da applicação dos étão boa e government diversos serviços de administração direta e oraganismos autonomia técnica ou cuja actividade é tutelada ou regulada pelo Ministério da Justiça (Ministry of Diplomas, 2014).

The organic law of the Ministry of Justice, approved by Decree-Law no.02 / 2013, dated March 6, regulates in article 9, as: the responsibilities assigned to the Inspection and Audit office, with the aim of carrying out inspection

functions, examining permanent audits of performance, promoting a culture of public service, through the application of good service and government to various direct administrative services and technical autonomous bodies, or whose activities are supervised or regulated by the Ministry of Justice (Ijasah Kementrian,, 2014). Inspec çã o Geral do Estado is a General Inspectorate of the State that has the legal power and authority to monitor government operations and control the legality of public expenditures and suggest corrective measures to ensure transparency, and accountability and is responsible for organizing the reporting of the results of internal audits (Sari: 2014). Other data that researchers found in Bosur provided by the Anti-Corruption Commission (CAC) shows that there are variable changes in cases from year to year, starting from 2019 to 2022, including:

Number of Corruption Cases in Timor Leste based on CAC

Description	Year			
	2019	2020	2021	2022
Pending cases from previous years	13	17	30	40
Delegation from the Ministry of Public Affairs (Ministerio Publiku)	60	56	46	71
<i>Total cases processed each year</i>	<i>73</i>	<i>73</i>	<i>76</i>	<i>111</i>
<i>Final report submitted to MP</i>	<i>56</i>	<i>43</i>	<i>36</i>	<i>63</i>
<i>Pending (continuity of investigation)</i>				<i>48</i>
Total Witnesses per year	729	558	646	880
Total perpetrators each year	94	58	77	115

Based on the table above, it can be said that the Office of the Inspector General of the State of the Republic of Indonesia does not monitor government operations and control the legality of public expenditure properly so that in Timor Leste corruption cases are very rampant, therefore, the

competence, experience and ethics of auditors are very questionable.

Audit quality is an important thing that needs to be considered in the government, and must be carried out by a professional auditor, because with good audit quality, the resulting information will be of higher quality

(Permana, 2012). In order to produce good audit quality, an auditor must be professional in carrying out his or her duties or work, namely auditing financial reports. In examining financial reports, an auditor must not commit fraud for personal reasons. In order for the government to be satisfied with the work of an auditor, good auditor attitudes are needed to produce good audit quality. Quality audit results will indicate good government financial management. To produce good audit quality, good auditor ethics are also needed, so that a professional auditor will act in accordance with the regulations and standards of his or her profession in carrying out the audit.

The existence of auditor ethics as a moderator for auditor competence and experience is essential, because the competence and experience possessed by auditors are closely related to ethics. Auditors have an obligation to uphold their ethical standards of behavior towards the organization where they are sheltered, their profession, society, and themselves. Therefore, it can be concluded that if someone has a long work period, a good level of competence and supported by a good understanding of ethics, it will significantly influence the quality of the resulting audit. In addition to auditor ethics, another factor that can affect audit quality is auditor competence.

According to Kristanti (2013:1), a lack of auditor competence often leads to fraud cases involving audit objects. The first general standard, contained in PSA 210.1 SPAP (IAI, 2011), states that audits must be conducted by one or more persons with sufficient

technical expertise and training as auditors. The competencies required for conducting an audit include knowledge and skills. Apart from auditor competence, the second factor that influences audit quality is auditor experience.

An experienced auditor is someone who has experience in the audit field, or someone who has conducted an audit. An auditor with different experiences will differ in how they respond to information obtained during the audit and express opinions regarding the audit conclusions being examined. An auditor with extensive experience will be able to detail the problems faced more clearly than an auditor with less experience, which will affect the quality of the audit results. Therefore, to achieve this, experience and competence are not enough; a professional regulation called a professional code of ethics is also needed. Because work experience and competence possessed by auditors are closely related to ethics. According to Sukriah et al. (2009), the difficult problem faced by an auditor in improving audit quality is how to improve the attitudes and behavior of supervisory officers in carrying out audits, so that supervision is carried out fairly, effectively, and efficiently.

Literature review

Auditing Theory

The Grand Theory in this study uses auditing theory. According to the American Accounting Association (AAA), auditing is a systematic process of objectively obtaining and evaluating evidence related to assertions about economic actions and events to determine the degree of correspondence between those assertions and established criteria, and

communicating the results to interested parties.

Attribution Theory

Fritz Heider is the person who discovered attribution theory. Based on Fritz Heider's definition, attribution theory is a theory explaining an individual's attitude. This theory describes the process of determining the cause and effect of a particular individual's behavior and the behavior of others. This theory also discusses internal and external factors that can determine a person's behavior. Ayuningtyas (2012) explains that internal factors include a person's attitude, nature, and character. Meanwhile, external factors include the environment or certain situations that have an impact on a particular individual. Luthans et al. (2005) state that *dispositional attributions* and *situational attributions* are attitudes that cause an individual to judge other individuals and their surroundings. *Dispositional attributions* are causes that originate from within a person (internal) such as motivation, abilities, personality, and others.

Auditor Competence

The first general standard (SA section 210 in SPAP 2011) states that audits must be conducted by one or more persons with sufficient technical expertise and training as auditors. Meanwhile, Agoes (2013:146) defines competence as the ability and capability to perform a job or profession. A competent person is someone who can perform their job with good quality results. In a broad sense, competence includes mastery of sufficient knowledge and skills, as well as having the appropriate attitude and behavior to carry out their job or profession.

Auditor Experience

Sari YE & Helmayunita N, 2018, stated that auditor experience is experience in conducting financial statement audits, both in terms of length of time and number of assignments handled. On the other hand, according to Mayangsari (2003), auditor experience has advantages consisting of: Detecting errors, Understanding errors accurately, Finding the cause of errors. Based on existing theories, it can be concluded that with auditor experience, namely experience in conducting audits, errors can be detected and can produce quality audits.

Auditor Ethics

Amin, 2019 revealed that auditor ethics are the auditor's behavioral values to foster public trust in the organization by always behaving ethically and upholding good ethical principles. Meanwhile, according to Farhan 2019, the auditor's professional ethics have four ethical values realized by public accounting firms consisting of: Honesty, Attention to the economic status of others, Accounting communicative character and dissemination of economic information. Based on the above understanding, it can be concluded that in conducting an audit, an auditor must have good professional ethics, in honesty so that they can be trusted and can produce quality audits.

Audit Quality

Audit Quality Mulyadi (2011:43) 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 and established criteria and

communicating the results to interested users. Meanwhile, Arens (2011:47) defines audit quality as a process to ensure that generally applicable auditing standards are followed by each audit, following specific quality control procedures to help meet standards consistently in their assignments until good quality results are achieved.

Development of Empirical Research Model and Testing of Research Hypothesis

1. The Influence of Auditor Competence (X1) on Audit Quality (Y)

In carrying out the audit process, auditors require good knowledge, experience, education, and training because with this, auditors will be better able to understand the financial condition and financial statements of their clients and will produce good quality. De Angelo in Rita and Sony (2014) stated that audit quality is all the possibilities where auditors when auditing client financial statements can find violations that occur in the client's accounting system and report their findings in the audited financial statements. Therefore, it can be concluded that the higher the competence of the auditor, the higher the quality of the audit provided (Handayani 2013: 42-43).

H1: Auditor Competence (X1) influences Audit Quality (Y)

2. The Influence of Auditor Experience (X2) on Audit Quality (Y)

An experienced auditor will certainly be very helpful in finding solutions to problems faced because he has handled many cases. The experience possessed by the auditor will also make the auditor more

familiar with the standards of the public accounting profession so that it will influence the auditor's attitude in carrying out his work and is expected to produce good audit quality. Several studies have been conducted to test the effect of experience on audit quality, including (Khadilah, Purnamasari, 2015), Khairunnisa, et al. (2014) and Oklivia and Marlinah (2014) found that auditor experience has a positive effect on audit quality, and the effect is very high, meaning that auditors believe that high work experience will have an advantage in carrying out audits, so that an auditor will be able to quickly find errors made by the auditee.

H2: Auditor experience (X2) influences audit quality (Y).

3. The influence of auditor ethics (M) can moderate auditor competence (X1) on audit quality (Y)

A quality audit is crucial to ensure that the accounting profession fulfills its responsibilities to investors, the public, the government, and other parties who rely on the credibility of audited financial reports, by upholding high ethical standards (Widagdo et al. 2002) in Alim et al. (2007). Based on previous theories and research that provide evidence that auditor competence and ethics in conducting audits have a significant impact on audit quality.

H3 : Auditor Ethics (M) strengthens the positive influence of Auditor Competence (X1) on Audit Quality (Y)

4. The influence of auditor ethics (M) can moderate auditor experience (X2) on audit quality (Y)

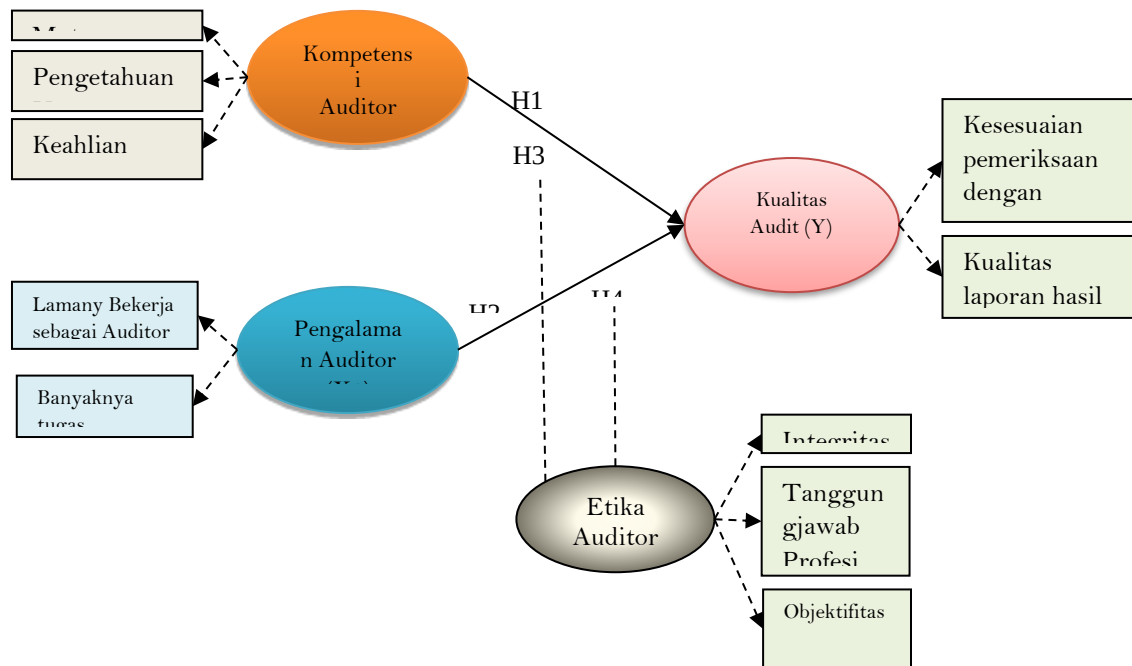
Research by Samsi et al. (2013) found that the interaction variable of work experience and auditor ethical

compliance on the quality of audit results showed a positive influence of the interaction variable of work experience and auditor ethical compliance on the quality of audit results. Research (Priyambodo, 2015) found that in general the interaction of work experience and auditor ethics

had an effect on audit quality, this means that audit ethics carried out well by auditors will increase the influence of work experience on audit quality.

H4: Auditor Ethics (M) strengthens the positive influence of Auditor Experience (X2) on Audit Quality (Y)

Basic Theoretical Framework of Thinking



METHODS

The type of data used is quantitative data while the data sources used are primary data and secondary data. The population used in this study were all Auditors working at the Inspeccao Geral do Estado Office, Dili, Timor Leste, totaling 36 Auditors. The sample in this study was taken using the purposive sampling method. The data collection method used in this study was a questionnaire by distributing questionnaires to related parties in order to obtain the required information and using data analysis techniques and *Moderating Regression*

Analysis (MRA) using the SPSS version 23 analysis tool.

RESULTS

Validity Test

Data quality testing was conducted on the research variables (Auditor Competence, Auditor Experience, Auditor Ethics, and Audit Quality), consisting of validity and reliability tests. The results of the data quality testing are as follows: This study used Person Correlation, which calculates the correlation between the scores obtained from the questions. The results of this test can be seen in the following table:

Competency Variable Validity Test Results

Indicator	Corrected Item-Total Correlation	R-Table (N-2;0.05)	Conclusion
X1.1	0.817	0.2785	Valid
X1.2	0.820	0.2785	Valid
X1.3	0.857	0.2785	Valid
X1.4	0.791	0.2785	Valid
X1.5	0.782	0.2785	Valid
X1.6	0.877	0.2785	Valid
X1.7	0.853	0.2785	Valid
X1.8	0.802	0.2785	Valid
X1.9	0.731	0.2785	Valid
X1.10	0.860	0.2785	Valid
X1.11	0.487	0.2785	Valid

Based on the results of the validity test in the table above, the statement of the Auditor Competence variable item shows a Corrected Item-

Total Correlation value > R table (0.2785) so it can be interpreted that all statements in the questionnaire for variable X1 are valid.

Results of the Validity Test of the Experience Variable

Indicator	Corrected Item-Total Correlation	R-Table (N-2;0.05)	Conclusion
X2.1	0.838	0.2785	Valid
X2.2	0.917	0.2785	Valid
X2.3	0.868	0.2785	Valid
X2.4	0.891	0.2785	Valid
X2.5	0.937	0.2785	Valid

Based on the results of the validity test in the table above, the statement of the Auditor Experience variable item shows a Corrected Item-

Total Correlation value > R table (0.2785) so it can be interpreted that all statements in the questionnaire for variable X2 are valid.

Results of the Validity Test of Audit Quality Variables

Indicator	Corrected Item-Total Correlation	R-Table (N-2;0.05)	Conclusion
Y1	0.885	0.2785	Valid
Y2	0.833	0.2785	Valid
Y3	0.869	0.2785	Valid
Y4	0.750	0.2785	Valid
Y5	0.774	0.2785	Valid
Y6	0.455	0.2785	Valid

Based on the results of the validity test in the table above, the statement of the Audit Quality variable item shows a Corrected Item-

Total Correlation value > R table (0.2785) so it can be interpreted that all statements in the questionnaire for variable Y are valid.

Results of the Validity Test of Auditor Ethics Variables

Indicator	Corrected Item-Total Correlation	R-Table (N-2;0.05)	Conclusion
M1	0.874	0.2785	Valid

M2	0.900	0.2785	Valid
M3	0.831	0.2785	Valid
M4	0.899	0.2785	Valid
M5	0.896	0.2785	Valid
M6	0.843	0.2785	Valid
M7	0.687	0.2785	Valid
M8	0.835	0.2785	Valid
M9	0.807	0.2785	Valid
M10	0.823	0.2785	Valid
M11	0.698	0.2785	Valid

Based on the results of the validity test in the table above, the statement of the Auditor Ethics variable item shows a Corrected Item-Total Correlation value $> R$ table (0.2785) so it can be interpreted that all statements in the questionnaire for variable M are valid.

Reliability Test

A questionnaire is considered reliable if the answers to the questions

are consistent or stable over time. The technique used to measure reliability is Cronbach's alpha, which is used to compare the alpha value with its standard. A Cronbach's alpha coefficient greater than 0.60 indicates the instrument's reliability. Furthermore, a value closer to 1 indicates higher internal consistency.

Reliability Test Results

Variables	Cronbach's Alpha	Reliability Standard	Information
Auditor Competence	0.951	0.60	Reliable
Auditor Work Experience	0.952	0.60	Reliable
Audit Quality	0.962	0.60	Reliable
Auditor Ethics	0.917	0.60	Reliable

The results of the reliability test show that the Competence variable (X1), Experience variable (X2), Audit Quality (Y), and Auditor Ethics (M) have a Cronbach's Alpha value above 0.60 so that it can be said that all the measuring concepts of each variable from the questionnaire are reliable, which means that the questionnaire

used in this study is a reliable and trustworthy questionnaire.

Classical Assumption Test Results

Data Normality Test Results In this study, data normality testing was conducted using the Kolmogorov-Smirnov test with an α testing criterion of 0.05. The results of the data normality test are as follows

Table 4.12. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		25
Normal	Mean	.0000000
Parameters ^{a,b}	Standard Deviation	.89029070

Most Extreme Differences	Absolute Positive	.133
	Negative	.096
Kolmogorov-Smirnov Z		-.133
Asymp. Sig. (2-tailed)		.663
		.771

The results of the normality test in the table show that the significance value of the One Sample Kolmogorov Smirnov test is 0.771, meaning the sig. value is > 0.05 . Therefore, it can be concluded that the data is normally distributed and the normality assumption is met.

Multicollinearity Test

The multicollinearity test aims to detect whether the independent

Multicollinearity Test Results

Coefficients			
	Collinearity Statistics		
Model	Tolerance	VIF	Information
Constant			
Competence	.127	7,899	No Multicollinearity Occurs
Experience	.374	2,676	
Auditor Ethics	.049	8,216	
Competency X Auditor Ethics	.041	6,542	
Auditor Ethics Experience X	.102	7,805	

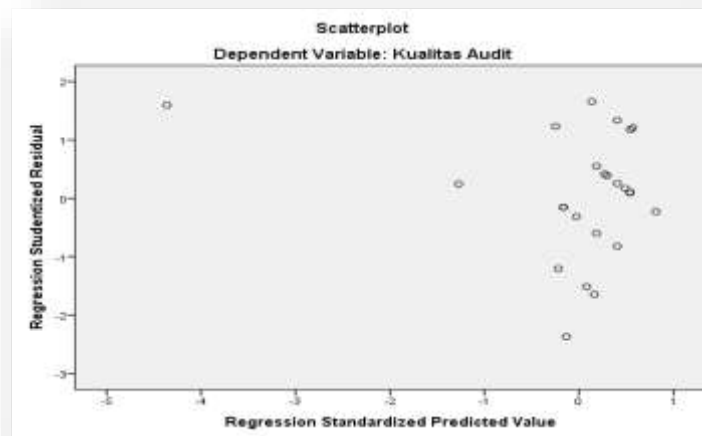
Based on the existing results, each variable shows a VIF value < 10 , so it can be concluded that there is no multicollinearity. assumptions met

Heteroscedasticity Test Results

variables in a regression model are correlated with each other. To meet the BLUE criteria, there must be no correlation between any independent variables in the regression model.

One way to detect symptoms of multicollinearity is by looking at the VIF value, namely if the VIF value is < 10 or vice versa by looking at the tolerance value > 0.1 .

The heteroscedasticity test is used to determine whether the variance in the regression equation between observations is equal. The heteroscedasticity test is performed by examining the scatterplot graph.



Heteroscedasticity Test Results

The figure shows that the points are scattered and do not follow a specific data pattern, which means that the resulting regression equation does not exhibit heteroscedasticity. The assumption is met.

Coefficient of Determination Test

The coefficient of determination is the result of multiple regression which shows what percentage (%) contribution the independent variables make to the dependent variable.

Coefficient of Determination

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.864 ^a	.746	.686	21.62319
a. Predictors: (Constant), X2M, X1M, X2, M, X1				
b. Dependent Variable: Y				

Based on the results above, the coefficient of determination / R-Square is known to be 0.686 or 68.6%. This figure means that the variables Auditor Competence (X1), Auditor Experience (X2), Auditor Ethics (M), the interaction between Auditor Competence (X1) and

Auditor Ethics (M) and the interaction between Auditor Experience (X2) and Auditor Ethics (M) contribute to Audit Quality (Y) by 68.6%, while the remaining 31.4% is contributed by other variables that have not been studied.

Multiple Regression Analysis (Regression Equation 1)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	171,788	68,466		2,509	.021
	Competence	.067	.902	.725	.291	.034
	Experience	.475	1,829	.472	.900	.003

It is known that the significance value of the Competence variable is 0.034 (<0.05), then concluded that the

competency variable has a significant influence on the audit quality variable

It is known that the significance

value of the experience variable is 0.03 (<0.05), so it can be concluded that the

experience variable has a significant effect on the audit quality variable.

Model Summaryb (Regression Equation 1)

Model Summary ^b			
Model	R	R Square	Adjusted R Square
1	.571 ^a	.326	.265
a. Predictors: (Constant), Experience, Competence			
b. Dependent Variable: Audit Quality			

It is known that the Adjusted R Square value is 0.265, which means that the contribution of the influence of competence (X1) and experience (X2) on the Audit Quality variable (Y) is 26.5%.

The results of the regression analysis using probability with a significance level of 5%. Based on the table above, it can be seen that Auditor Competence and Auditor Experience significantly influence Audit Quality. This can be seen from the following regression equation:

$$\text{Audit Quality} = 171.788 + 0.725 \text{ Competence} + 0.472 \text{ Experience}$$

Based on the equation above, the coefficient values for Auditor Competence and Auditor Experience are positive, indicating that competence and experience simultaneously influence audit quality. The research results obtained an *Adjusted R Square value* of 0.265. which means that auditor competence and auditor experience simultaneously influence audit quality by 26.5% while the remaining 73.5% is explained by other factors outside this research.

Multiple Regression Analysis (Regression Equation 2)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	171,788	68,466		2,509	.021
	Auditor Ethics	.466	1,533	.6442	2,275	.035
	Comp X Ea	.049	.022	.2671	2,250	.036
	Peng X Ea	.081	.041	.8042	1,955	.065

It is known that the significance value of the interaction variable between competence and auditor ethics is 0.036 (<0.05), so it can be concluded that the auditor ethics variable (M) is able to moderate the influence of the competence variable on the audit quality variable.

It is known that the significance value of the interaction variable between experience and auditor ethics is 0.065 (<0.05), so it can be concluded that the auditor ethics variable (M) is not able to moderate the influence of the auditor experience variable on the audit quality variable.

Model Summary (Regression Equation 2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.831 ^a	.691	.610	.878

- a. Predictors: (Constant), X2M, Experience, Competence, X1M, Auditor Ethics
b. Dependent Variable: Audit Quality

The Adjusted R Square value is known to be 0.610, which means that the contribution of the competency (X1) and experience (X2) variables to the Audit Quality (Y) variable after moderation (Auditor Ethics) is 61%.

The results of the regression analysis using probability with a significance level of 5%. Based on the table above, it can be seen that Auditor Ethics can moderate the auditor's competence and experience on audit quality, as can be seen from the following regression equation:

Audit Quality = 171.788 + 0.725 Competence + 0.472 Experience + 2.671 Competence*Auditor Ethics + 8.042 Experience*Auditor Ethics.

Based on the equation above, it can be seen that the coefficient values of Auditor Competence*Ethics and Auditor Experience*Ethics on audit

quality are positive and have a significant influence. The research results obtained an Adjusted R Square value of 0.610. which means that the competence*Auditor Ethics and Auditor Ethics experience on audit quality is 61% while the remaining 39% is explained by other factors outside this research.

Partial Test Results (T-Test)

The t-test is conducted to show how far the independent variables (Auditor Competence and Auditor Experience) influence the dependent variable (Audit Quality) with the Moderating Variable (Auditor Ethics) individually or partially with the assumption that other variables are considered constant with the error rate and comparing the calculated t with the t table and seeing the significance value.

Partial Test Results (T)

Variables	Beta	t count	t table	Sig	note
Competence	.067	.902	.725	.034	Positive Influence
Experience	.475	1,829	.472	.003	Positive Influence
Auditor Ethics	.466	1,533	.275	.035	Positive Influence
Comp X Ea	.049	1,671 .	.250	.036	Positive Influence
Peng X Ea	.081	8,042	.955	.0 65	Positive Influence

Based on the results of the t-test in the table above, it can be concluded:

- 1) Testing 1: The Effect of Auditor Competence on Audit Quality, Based on the results of the t-test above, it shows that t count (0.902) > t table (0.725) and Sig. (0.034) < (0.05), indicating that Ho is rejected and H1 is accepted. So the results

of this study accept the first hypothesis which states that Auditor Competence Has a Significant Effect on Audit Quality.

- 2) Hypothesis Testing 2: The Influence of Auditor Experience on Audit Quality, Based on the results of the t-test above, it shows that t count (1.829)

$> t_{table} (0.472)$ and $Sig.(0.003) < (0.05)$, indicating that H_0 is rejected and H_1 is accepted. So the results of this study accept the first hypothesis which states that Auditor experience has a significant effect on Audit Quality.

- 3) Hypothesis Testing 3: Auditor Ethics can Moderate the Significant Relationship between Auditor Competence and Audit Quality. Based on the results of the t-test above, it shows that $t_{count} (1.671) > t_{table} (0.250)$ and $Sig. (0.036) < (0.05)$, indicating that H_0 is rejected and H_1 is accepted. So the results of this study accept the first hypothesis which states that Auditor Ethics can Moderate the significant relationship between Auditor Competence and Audit Quality.

- 4) Hypothesis Testing 4: Auditor Ethics Cannot Moderate the Significant Relationship between Auditor Experience and Audit Quality, Based on the results of the t-test above, it shows that $t_{count} (8.042) > t_{table} 0.955$ and $Sig.(0.065) < (0.05)$, indicating that H_0 is accepted and H_1 is rejected. So the results of this study accept the first hypothesis which states that Auditor Ethics cannot Moderate a significant Relationship between Auditor Experience and Audit Quality.

DISCUSSION

Research on what things influence Audit Quality, which involves the influence of Independent variables (Auditor Competence and Auditor Work Experience) and Auditor Ethics variables (M) can be discussed as

follows:

Auditor Competence has a significant influence on Audit Quality

Based on the results of the hypothesis testing, the results obtained were that auditor competence had a significant effect on audit quality, at the Office of the Inspectorate General of the State (IGE), this is supported by research from Prihartini (2015:3), which shows that competence has a significant positive effect on audit quality. The higher the competence of an auditor, the better the quality of the audit. This results in improved audit quality. This finding is supported by research by Yulius Jogi Christiawan (2003), which shows that competence has a significant effect on audit quality.

Auditor Work Experience has a positive effect on Quality Audit Based on the results of the hypothesis testing, the results obtained were that Auditor's Work Experience has a significant influence on Audit Quality at the Office of the Inspectorate General of the State of the Republic of Indonesia (IGE), this is supported by research from Adisti & Setyohadi, 2019) and (Amran & Selvia, 2019) which found that auditor experience has a positive influence on audit quality. Someone who has work experience seen from the length of time as an auditor, the high number of audit tasks obtained and the number of companies audited will be able to improve the quality of audit results and the broader a person's work experience, the more skilled they are in carrying out work so that they will produce results in accordance with the set objectives. And supported by research from Yulius Jogi Christiawan (2003), showing that auditor experience has a

significant effect on audit quality.

Auditor competence influences audit quality and moderated by Auditor Ethics .

Based on the results of the hypothesis testing, the results obtained were that Auditor competence influences audit quality and This is reinforced by Auditor Ethics , supported by research from Pairingan et. Al., (2019), which shows that competence influences audit quality and auditor ethics can moderate the relationship between competence and audit quality . This is also supported by research from Falahudin et al., (2021), which shows that competence influences audit quality, and auditor ethics can moderate the influence of competence on audit quality.

Auditor's Work Experience Has a Significant Influence on Audit Quality Audit and not moderated by Auditor Ethics

Based on the results of the hypothesis testing, the results obtained were that the auditor's work experience had a significant effect on audit quality and was not moderated by auditor ethics at the General Inspection Office. State , This is supported by research from Deli, et al (2015) , which states that the professional ethics possessed by auditors, such as integrity, responsibility and objectivity are so weak that auditor ethics are not can strengthen the auditor's experience of audit quality for produce quality audits.

CONCLUSION

Based on the results of the discussion and data analysis, the following conclusions can be drawn:

Auditor competence has a positive and significant impact on audit

quality at the Timor Leste General Audit Office (IGE). This means that the better the auditor's competence, the better the quality of the audit .

Auditor work experience has a positive and significant impact on audit quality. This means that in carrying out their duties as an auditor, they must prioritize their experience while prioritizing the results they disclose based on the facts.

Auditor Competence has a positive effect on Audit Quality, which can be strengthened by Auditor Ethics. This means that Auditor Competence has a positive and significant effect on Audit Quality, which can be strengthened or moderated by the Ethics possessed by an auditor. The better and increasing ethics of an auditor can strengthen his/her competence in conducting audit examinations, in order to obtain better results.

Auditor experience has a positive and significant effect on audit quality and cannot be reinforced by auditor ethics. This means that when an auditor is experienced, audit quality tends to improve directly, without the need for additional "reinforcement." Under these conditions, auditor ethics does not increase or change the influence of auditor experience.

Based on the conclusions outlined above, the suggestions that can be given include:

It is hoped that in further research, the questionnaire distribution method will be used, as well as the direct interview method with respondents so that the expected data will be more valid and in accordance with the respondents' reality.

For further research, when creating a questionnaire, it is necessary to pay attention to each statement item

from each indicator, which will be given to respondents so that respondents do not experience difficulties in answering each statement and answer according to the situation and conditions that occur at the research location.

For further research, use competence and experience as intervening or moderating variables.

For further research, the Auditor Ethics variable can be used as an Independent Variable and an Intervening Variable.

It is recommended that further research add several other variables that are not explained in this study, so

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