ICEMAT : International Conference on Economic, Management, Accounting, and Tourism
Homepage : https://icemat.undana.ac.id/
Email : icemat@undana.ac.id

e-ISSN :xxxx-xxxx
ICEMAT III, 5-6 Agustus 2025
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International Conference on Economic, Management, Accounting, and Tourism

Influence Auditor Integrity , Auditor Competence , Auditor Independence and Pressure Auditor's Work Against Behavior Leaders Who Have an Impact on the Quality of Internal Audit at Inspeção Do Estado (IGE) Timor Leste

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Sections Info

Keywords:
Auditor Integrity
Auditor Competence
Auditor Independence
Auditor Work Pressure
Leadership Political Behavior
Internal Audit Quality

ABSTRACT

Study This aim For see internal audit quality throughout ministry of Timor-Leste, where in fact the quality of internal audits in Timor-Leste ministries is still quality low , because the quality of internal audit is very high influenced by behavior political leadership , so auditor integrity , auditor competence , auditor independence and pressure the auditor's work becomes very factor influence internal audit quality . Then with No exists One rules and systems that can used by all Timor-Leste auditors in do inspection become factor main thing that can be done influence internal audit quality . Method The research used is the explanatory research method. This research used simple random sampling with a total of 88 auditors in the Ministry of Timor-Leste. The research results show that auditor integrity, auditor competence, auditor independence and work pressure have a significant influence in a positive direction on leadership political behavior and internal audit quality through leadership political behavior. Then auditor integrity, auditor competence and auditor independence have a significant influence in a positive direction on internal audit quality. Meanwhile, work pressure does not have a direct effect on internal audit quality, this is because the more work pressure an auditor experiences, the more internal audit quality will decrease. Furthermore, the political behavior of leaders has a significant influence in a positive direction on the quality of internal audit.

INTRODUCTION

Profession in Timor Leste is also very good depends on trust user auditor services to quality services produced . Timor-Leste, one of the world's youngest and poorest Asian countries, remains in a fragile state. About 41% of the population lives below the basic needs poverty line. Given its weak regulatory and institutional framework, Timor-Leste is vulnerable to being targeted as a multi-layered country in global money laundering schemes, as well as losing public money through corruption, embezzlement and tax evasion, especially related to oil extraction in Indonesia. Based on World Bank estimates that countries lose 1.5% to 2% of GDP every year due to corruption, in other terms, Timor-Leste loses around 60 million USD every year due to corruption (Unodc, 2019).

According to (Tilman, 2022) there is no single standard based on accounting and auditing standards in the Timor Leste government, and also the inspectorate which is usually based on a decision letter from the respective ministry. In line with (Jaime, 2022) states that each ministry or institution uses its own standards/measures to carry out audits, until now there are no general standards set by the Timor Leste government. According to (Lista, 2022) states that accounting and audit standards depend on the work environment, in Timor Leste until now there are no standards to standardize the supervision system and work of government internal auditors. Temporary auditors, IGE and auditors have a network between the ministries, respectively -each carries out its activities/work based on legal attribution or statutory regulations that support the

institution concerned, such as legal attribution from IGE based on statutory regulation n.022/20 status Inspeccão Geral do Estado, in addition to using the legal basis that other things to guarantee the quality of the auditor's work, such as regulations regarding the status of the Funcão Publico, Timor Leste Civil Law, and others. When it comes to standards of uniformity norms, because at IGE the auditors between ministries also adopt good international practices from the International Organization of Supreme Audit Institutions-INTOSAI.

Apart from the lack of one standard that can be applied in all Timor-Leste ministries, all audit results from Timor-Leste ministries are diverse. According to (Tilman, 2022) there are differences in reporting systems between one institution and another, the reason is that there is no standard accounting system and the time to make reports only refers to financial use according to the items. Therefore, adequate provision or training in related fields is needed. Then according to (Lista, 2022) stated the difference in the results of the auditor's report between IGE and the Ministry's network. And this is something normal, because it is influenced by different work environments and also attributions of competence and different work mechanisms, but it still affects the quality of the government's internal auditors, therefore it still raises doubts about public trust, and reduces the validity of the work results of ambas partes . So it can be concluded that all audit results from Timor-Leste ministries are different, and there are no universal standards that can be applied to Timor-Leste ministries, because there is no universally accepted accounting method, there are differences in the way each institution reports its financial data.

Other problems encountered in improving audit quality at Inspeção Geral do Estado (IGE) Timor Leste is at the time of the inspection carried out by auditors at Inspeção Geral do Estado (IGE) In Timor Leste there is a strong sense of kinship and ethnicity, togetherness as friends, one party and humanity that stands out, there is also pressure in audit planning which is not according to plan and not on time due to internal political intervention. Based on this, it raises uncertainty and questions for researchers, whether the awareness of political officials and employees who have responsibilities is still lacking or whether the role of auditors in fixing corruption cases is still lacking, especially regarding the implementation of information dissemination to the public or high-ranking state officials, even employees who have administrative roles. and financial.

According to (Thomasson, 2018)states that in politically governed organizations, audit reports can provide voters with the information necessary to hold responsible politicians accountable. However, it also has the potential to affect the majority government's ability to be re-elected. As a result, there is an incentive among government and opposition politicians to use audit reports for political purposes. Therefore, it is likely that the contents of the audit report and the process will be politicized. Political intervention has greatly influenced internal auditors in Timor-Leste ministries, this is in line with (Jaime, 2022) saying that internal auditors are employees of the ministry or institution where they work and are recruited by the leaders of the ministry or institution concerned, because automatically when The results of the audit do not provide benefits for the leader concerned, then the leader will intervene with the minister or political leader who is leading the ministry. Then, obey (Miller et al., 2008) Political behavior can lead to low performance, such as dissatisfaction and low

commitment. Also, the frequency of political behavior can threaten an organization's ability to remain effective.

Study This aim For propose and test conceptual models For solve gap study about influence auditor integrity , auditor competence , auditor independence , pressure Work to internal audit quality through variable mediation behavior leadership centered on internal auditors.

RESEARCH METHOD

Approach research on research This use approach quantitative . The research method used is the explanatory research method . The population in this research is the entire Auditor Team ministry in Timor Leste as many as 88 ministries in Timor Leste . Unit of analysis in research This is a staff auditor of the inspectorate every Ministry with total 88 internal auditors). The data collection method in this research uses a questionnaire method and looks at the company's financial reports . Analysis through structural equation modeling (Structural Equation Model -SEM based on Partial Least Square - PLS) in order to answer the problem formulation and answer the hypothesis

RESULTS AND DISCUSSION

Research Results

In this study there are 7 latent variables and model testing was carried out using a partial least squares (PLS) approach by looking at the results of the measurement model (outer model) and the results of the structural model (inner model) of the model studied.

The outer model (measurement model) is to test the validity and reliability of dimensions and indicators in measuring construct research variables. This analysis can be carried out by assessing discriminant validity, loading factor, construct validity and composite reliability.

Table 1Measurement Model

Variable	Dimensions	Loading Factor	T Statistics (|O/STDEV|)	Prob	Composite Reliability	Average Variance Extracted (AVE)
Audit Integrity	X11	0.883	77,535	0,000	0.940	0.637
	X12	0.931	124,658	0,000		
	X13	0.886	91,230	0,000		
	X14	0.866	38,299	0,000		
Auditor Competency	X21	0.942	157,699	0,000	0.983	0.786
	X22	0.888	60,274	0,000		
	X23	0.982	602,628	0,000		
	X24	0.981	635.145	0,000		
Auditor Independence	X31	0.970	390,391	0,000	0.969	0.742
	X32	0.975	465,293	0,000		
	X33	0.962	286,945	0,000		
Pressure Work	X41	0.985	535,918	0,000	0.969	0.838
	X42	0.924	129,191	0,000		
	X43	0.916	120,392	0,000		
Behavior	Y21	0.980	517,894	0,000	0.978	0.752

Variable	Dimensions	Loading Factor	T Statistics (|O/STDEV|)	Prob	Composite Reliability	Average Variance Extracted (AVE)
Political Leader	Y22	0.974	411,832	0,000		
Internal Audit Quality	Z1	0.957	319,852	0,000	0.970	0.801
	Z2	0.988	888,563	0,000		
	Z3	0.980	706,439	0,000		

Source : Results of research data processing (2023)

Table above explain measurement model analysis from variable by the indicator . These results show that indicator the is valid in measure the variables , where higher loading factor value big from 0.50.

The inner model is evaluated using *the Goodness of Fit Model (GoF)* , which is used to validate the measurement model (*outer model*) and structural model (*inner model*) where a GOF value <0.25 is small, 0.25-0.36 is moderate and >0.36 is large. Following is mark GoF and Q - *Square* on constructs :

Table 2 Structural Model Testing (Inner Model)

Variable	*R Square*	Average AVE	*√ RSquare*	Q square	*GoF (√ AVE×Rsquare)*
Behavior Political Leader	0.396	0.523	0.339	0.714	0.421
Internal Audit Quality	0.477				

Source : Results of research data processing (2023)

The table above gives the R^2 value for each construct on average at high criteria (> 0.6) with GoF values > 0.36 and Q - *Square* is in the strong category , so it can be concluded that the research model is supported by empirical conditions or model fit. The following image displays the results of model testing using Smart PLS 3.0 as follows.

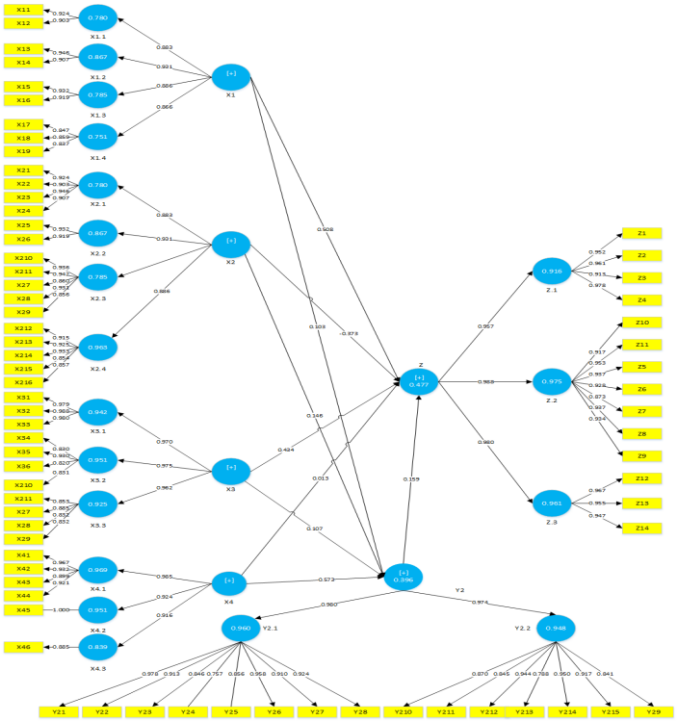

Figure 1. Research Model Testing

After evaluating the overall suitability of the structural model and the model being declared fit, the next process is to test the hypothesis and the relationship between research variables. The results of the research hypothesis test are in the following table:

Table 3Hypothesis Testing

No	Hypothesis	Coefficient	T Statistics (|O/STDEV|)	Prob	Information
1	Integrity -> Behavior Political Leader	0.103	2,841	0.002	Hypothesis Accepted
2	Competency -> Behavior Political Leader	0.146	2,970	0.002	Hypothesis Accepted
3	Independence -> Behavior Political Leader	-0.107	2,611	0.005	Hypothesis Accepted
4	Pressure Work -> Behavior Political Leader	0.573	18,527	0,000	Hypothesis Accepted
5	Integrity -> Internal Audit Quality	0.508	8,843	0,000	Hypothesis Accepted
6	Competency -> Internal Audit Quality	-0.373	5,317	0,000	Hypothesis Accepted
7	Independence -> Internal Audit Quality	0.434	6,748	0,000	Hypothesis Accepted
8	**Pressure Work -> Internal Audit Quality**	**0.013**	**0.222**	**0.412**	**Hypothesis Rejected**
9	Behavior Political Leadership -> Internal Audit Quality	0.159	3,940	0,000	Hypothesis Accepted
10	Integrity -> Behavior Political Leadership -> Internal Audit Quality	0.016	2,201	0.014	Hypothesis Accepted
11	Competency -> Behavior Political Leadership -> Internal Audit Quality	0.023	2,291	0.011	Hypothesis Accepted
12	Independence -> Behavior Political Leadership -> Internal Audit Quality	-0.017	2,038	0.021	Hypothesis Accepted
13	Pressure Work -> Behavior Political Leadership -> Internal Audit Quality	0.091	3,750	0,000	Hypothesis Accepted

Source : Results of research data processing (2023)

Discussion

a. Auditor ***integrity, auditor competence, auditor independence and pressure auditor's work towards behavior political leader***

Estimation test results coefficient paths and statistical tests show that coefficient track between auditor integrity towards behavior leader is amounting to 2,841 with direction positive . Behavior political in organization is involving actions interest personal without notice justice or the welfare of others or organization , with exists behavior political leader then the internal auditor carry out tasks and improve its

performance must uphold tall principle integrity . Need Act in a way consistent with embed values ethics and responsibility answer follow applicable regulation so that can build community For give base taking reliable decision . Likewise with According to (Head, 2012) state that in matter chase integrity and control corruption , some government Possible give impression that they own necessary institutions and processes , but in fact , they are Possible No own will political or competence institutional For truly do it .

Estimation test results coefficient paths and statistical tests show that coefficient track between auditor's competence towards behavior leader is amounting to 2,970 with direction positive . Perspective political in taking decision strategic assume that decision appear of the process in which the taker decision own different goals , form alliance For reach objective those where preferences are strongest applies . Therefore that , the auditor must own competence covers mastery science / knowledge (knowledge) and skills (skills) which include , as well have appropriate attitudes and behavior For carry out work or the profession is the same as(Johnsen et al., 2001) opinion that implementation of audits that do not effective is reason main from matter this , the most important thing caused by a lack of competence among auditors .

Estimation test results coefficient paths and statistical tests show that coefficient track between auditor independence towards behavior leader is amounting to 2,611 with direction positive . Aspect behavior leader happened at the time preparation planning or program preparation . Behavior leader in planning , which consists top : effectiveness implementation principle objectivity in planning , basic making planning , interests dominate in the planning process , and results from the planning process . With exists indication behavior leader in planning audit process, then needed an auditor who has high independence , independence is method view that is not take sides in implementation of testing and audit processes , evaluation audit and preparation results audit report . In line with(Bryer, 2010) confess more politics supporting area creation mark disclose How creation of institutional " space " by government has limit independence worker with force type neoliberal regulation and strengthening structure established politics through strategy dispute clientelist and paternalistic.

Estimation test results coefficient paths and statistical tests show that coefficient track between pressure Work to behavior leader is amounting to 18,527 with direction positive . Behavior political in organization is involving actions interest personal without notice justice or the welfare of others or organization . Favorable politics is behavior improving politics achievement objective organization or not harm organization , for example ; coalition between colleague work that has interest together in arrange strategy organization . Then when pressure work bother balance a person , behavior individual often deviated from pattern their normal behavior , which in the end influence results performance they . So can it is said , pressure Work very own significant influence to behavior political leader .

In line with,(Miller et al., 2008) behavior political can cause low performance , such as dissatisfaction and low commitment . Also, frequency behavior political can threaten ability organization For still effective .

b. Auditor integrity, auditor competence, auditor independence and pressure auditor's work towards internal audit quality

The results of the path coefficient estimation test and statistical tests show that the path coefficient between auditor integrity and internal audit quality is 8.843 in a

positive direction. Every profession is consistently related to the quality of the services it provides, including auditors where the quality of services is very important to ensure that this profession is accountable to clients, people and regulations. Audit quality refers to standards regarding standards with criteria or measures of implementation quality and is also related to the objectives to be achieved by implementing related procedures so that the integrity of an auditor must be upheld because integrity is the attitude of an auditor who is honest, brave, wise and responsible in conducting audits. . In line with(Rifai & Mardijuwono, 2020) Integrity is needed so that auditors can act honestly and firmly in carrying out audits to improve the quality of audit results.

The results of the path coefficient estimation test and statistical tests show that the path coefficient between auditor competence and internal audit quality is 5.317 in a positive direction. Audit quality is usually related to the auditor's ability to identify material misstatements in financial statements and their willingness to issue appropriate and unbiased audit reports based on the audit results. Competence is a skill and ability in carrying out a job or profession. Competent people mean people who can carry out their work with good quality results. In line with(Halim et al., 2014) High audit quality is influenced by the auditor's ability to detect material misstatements in the financial statements.

The results of the path coefficient estimation test and statistical tests show that the path coefficient between auditor independence and internal audit quality is 6.748 in a positive direction. Improving the quality of auditors plays an important role in providing recommendations based on the findings obtained as well as carrying out monitoring and evaluation so that auditees can carry out full follow-up on the findings obtained to ensure that this does not happen again. Then auditor independence means that an audit is one of the basic requirements for maintaining public trust in the reliability of the audit report. Independence adds credibility to audit reports on which investors, creditors, employees, governments, and other stakeholders depend to make decisions about the organization. In line with(Mohamed & Habib, 2013) the auditor's lack of independence in fact (due to long-term entanglements, whether financial or psychological) will be the main reason behind the decline in audit quality because it will prevent the auditor from carrying out his basic responsibility of being able to detect and report errors. material misstatements in the client's financial records. This will be the main reason why audit quality will deteriorate.

The results of the path coefficient estimation test and statistical tests show that the path coefficient between work pressure and internal audit quality is 0.222. Audit quality as an audit standard in audit quality control is explicitly defined as leadership responsibility for quality, human resource performance and quality control monitoring/acceptance and continuation of client relationships. So the performance of human resources that combines high levels of work pressure with poor levels of control over work tasks has a very severe impact. When pressure work bother balance a person , behavior individual often deviated from pattern their normal behavior , which in the end influence results performance they . In practice, auditors always work under high pressure and often work within tight and tight time frames. Such work pressure invites many individual reactions and varies from general *stress* as well as organizational and work related stress. According to (Aditya & Kusuma, 2019)him, reducing the pressure faced by auditors will have implications for improving auditor performance so that

auditors are able to achieve a better level of performance and are able to produce high quality audits.

c. Behavior political leader to internal audit quality

The results of the path coefficient estimation test and statistical tests show that the path coefficient between leadership behavior and internal audit quality is 3.940 in a positive direction. Audit quality as an audit standard in audit quality control is explicitly defined as leadership responsibility for quality, human resource performance and quality control monitoring/acceptance and continuation of client relationships. Then the political perspective in strategic decision making assumes that decisions emerge from a process in which decision makers have different goals, forming alliances to achieve their goals where the strongest preferences prevail. So it can be said that the political behavior of the leadership will affect the quality of the audit. In line with (Robison et al., 2018)internal audits of politically charged work. In highly political organizations, political forces and competition within the organization can make working there very stressful for internal auditors.

d. Auditor integrity , auditor competence , auditor independence and pressure auditor's work towards internal audit quality through behavior political leader

The results of the path coefficient estimation test and statistical tests show that the path coefficient between auditor integrity and internal audit quality through leadership behavior is 2.201 in a positive direction. According to (Milionis et al., 2021) Not quite enough answer main For protect and guard integrity public lies in all holder forming interests sector the public , especially leaders politics , maker policy , and public administrators . According to (Robison et al., 2018)internal audits of politically charged work. (Thomasson, 2018)states that in politically governed organizations, audit reports can provide voters with the information necessary to hold responsible politicians accountable.

The results of the path coefficient estimation test and statistical tests show that the path coefficient between auditor competence and internal audit quality through leadership behavior is 2.291 in a positive direction. (Thomasson, 2018)explained that internal auditors who have previous experience working in political governance are said to have competencies that have the potential to increase the credibility of the process and have done so in practice, according to supporters of the system. This line of reasoning is comparable to what is presented in published works and studies conducted throughout the world on internal audit issues. The fact that internal auditors are selected from among members of political parties means that political interests are present from the start. This also means that these auditors have knowledge of the political governance system that outsiders would never have and can therefore be said to be more appropriate to audit the same processes (Thomasson, 2018).

Estimation test results coefficient paths and statistical tests show that coefficient track between auditor independence towards internal audit quality through behavior leader is amounting to 2,038 with direction positive . According to (O. Usang & Salim, 2016)political interference it thrives where there is evidence of poor performance and there is a need to restore policy direction to safeguard societal development. However, in returning policy direction, the value-added role of internal audit has been overlooked. The quality of internal audit is important in providing first-level assurance of the state of local government. Although all local governments in Nigeria are legally required to have internal audit units, little is known about the role of internal audit in the political interference-performance nexus. Setting up an internal audit function alone

cannot translate to better processes where key characteristics that strengthen the function are missing. Thus, functional quality can provide assurance to local government activities and thereby limit disruption while improving performance.

The results of the path coefficient estimation test and statistical tests show that the path coefficient between work pressure and internal audit quality through leadership behavior is 3.750 in a positive direction. (Arena et al., 2006)states that institutional pressure on companies causes internal audit to take a particular audit focus. According to (Robison et al., 2018) internal audience of politically charged work. In highly political organizations, political forces and competition within the organization can make working there very stressful for internal auditors. (Thomasson, 2018)states that in politically governed organizations, audit reports can provide voters with the information necessary to hold responsible politicians accountable.

CONCLUSION

Conclusion

This research aims to propose and test a conceptual model to solve the research gap regarding the influence of auditor integrity, auditor competence, auditor independence, work pressure on internal audit quality through the mediating variable of leadership behavior which is centered on internal auditors. Research result This show that auditor integrity, auditor competence, auditor independence and pressure the auditor's work is factor pusher for factor behavior leader in increase internal audit quality of internal auditors in the Ministry of Timor-Leste. Without matter the , formation the quality of the internal audit of the Ministry of Timor-Leste has become not enough effective and p That will impact on abilities Power internal auditor competitiveness internationally (global era). Study This expected capable contribute in a way theoretical nor practical through a process of discovery and renewal aspects priority in development behavior political leadership supported by development auditor integrity , auditor competence , auditor independence and pressure such auditors work appearance so that obtained steps strategic from development seven variable the in push enhancement internal audit quality throughout Ministry of Timor-Leste.

Implications

The results of the findings of this research provide empirical evidence, especially to internal auditors in the Ministry of Timor-Leste, that there is an internal auditor quality model that can be used as a reference in improving the quality of internal auditors. Especially for the audit unit (GIA) of the Ministry of Timor-Leste, it is better to carry out financial reporting transparency to the public to avoid negative public attention towards the Ministry of Timor-Leste, then for internal auditors of the GIA, the Ministry of Timor-Leste should improve auditor integrity, auditor competence and auditor independence to improve internal audit results.

Apart from that, the mediating role of leadership political behavior is something that cannot be ignored in improving the quality of internal audits in Timor-Leste ministries. So far, leadership political behavior has never been used as an important element in managing internal audit quality. Looking at the results of this research, internal audit should provide input to the Ministry of Finance of Timor-Leste to create a main audit standard that can be used as a reference for other ministries to produce a report on the same audit results as other ministries.

Thus, it is hoped that the results and findings of this study can make a practical contribution to improving the quality of internal audits in Timor-Leste ministries. So that in the future it can increase global competitiveness.

Limitations

The limitation of this research is that this research is general research in Indonesia or in developing countries, but this research is the most recent research in Timor-Leste. Then the next limitation is that this research only focuses on internal auditors at the Timor-Leste ministry and did not conduct research at other institutes and did not conduct research on companies and banks.

Suggestions

Research suggestions This addressed to Timor-Leste ministries, especially the ministry of finance, should issue a standard that can be used as the main reference for carrying out audits of all Timor-Leste ministries. Then, for the audit unit (GIA), the Ministry of Timor-Leste should have made financial reports transparent to the public to avoid negative public attention on the Ministry of Timor-Leste . And for GIA internal auditors, the Ministry of Timor-Leste should improve auditor integrity, auditor competence and auditor independence to improve internal audit results . Then, for future researchers, it is hoped that the research population will exceed this research, to support results that are more appropriate to the field..

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