

**THE EFFECTS OF INTERNAL AUDITOR COMPETENCE AND
QUALIFIED INTERNAL AUDITOR CERTIFICATION ON AUDIT QUALITY
(A STUDY ON THE *MINISTÉIRO DA JUSTIÇA*, ESPECIALLY THE
GABINETE DE ISPECÇÃO E AUDITORIA IN TIMOR-LESTE)**

Marta Guterres

Prof. Dr. R. A. Supriyono., S.U., AK., CA.

Master of Accounting Program, Faculty of Economics and Business,
Gadjah Mada University, Yogyakarta 55281, Indonesia
E-mail: guterres91@yahoo.com

ABSTRACT

This research aims to: 1) analyze the competence of internal auditors and the QIA certification in improving audit quality; 2) identify the factors that affect the non-optimal competency of the internal auditor; 3) simultaneously examine the effect of internal auditors' competence and QIA certification on audit quality. This research is the part of the sequential explanatory research which aims to identify the concept component (sub-concept) through qualitative data analysis and then collect the qualitative data to enrich the currently available information. The population in this research were all internal auditors at the GIA at the Ministry of Justice of Timor-Leste, which consist of 30 internal auditors. The samples used in this research were obtained by means of a purposive sampling, a sample determination technique which uses certain weighted considerations. The data collection process was conducted by using questionnaires, interviews and observations. The interviewees in this research were the director generals, the inspectors as the leader of the GIA and the senior auditors. These resource persons were the parties directly related to the audit implementation, and the observations were done directly on the research object by taking a close look, taking notes, recording, analyzing, and interpreting the observation result.

Based on the result of the quantitative analysis, the competency of internal auditor significantly affects the audit quality. QIA certification does not have significant effects on the audit quality. However, the competence of the internal auditors and QIA certification have a relatively high coefficient determinant value (R^2), that is 74.1%, against the audit quality. Based on the result of the qualitative data analysis, internal auditors at GIA do not have adequate competency yet. This is because there are some factors that cause it, such as: no standard operating procedures, no standard regulation related to audit, the absence of internal auditors who followed adequate accounting training, and the fact that auditors who do acquire the QIA certification do not work on the related field of work.

Keywords: internal auditor competency, QIA certification, audit quality.

**PENGARUH KOMPETENSI AUDITOR INTERNAL DAN SERTIFIKASI
QUALIFIED INTERNAL AUDITOR TERHADAP KUALITAS AUDIT
(STUDI PADA *MINISTÉRIO DA JUSTIÇA, KHUSUSNYA GABINETE DE
INSPECÇÃO E AUDITORIA DI TIMOR-LESTE*)**

Marta Guterres

Prof. Dr. R. A. Supriyono., S.U., AK., CA.

Program Studi Magister Akutansi, Fakultas Ekonoika dan Bisnis,

Universitas Gadjah Mada, Yogyakarta 55281, Indonesia

E-mail: guterres91@yahoo.com

INTISARI

Penelitian ini bertujuan untuk 1) menganalisis kompetensi auditor internal dan sertifikasi QIA dalam meningkatkan kualitas audit; 2) mengidentifikasi faktor-faktor yang memengaruhi tidak maksimalnya kompetensi auditor internal; 3) menguji pengaruh kompetensi auditor internal dan sertifikasi QIA secara bersama-sama terhadap kualitas audit. Penelitian ini termasuk penelitian *sequential explanatory* yang bertujuan untuk mengidentifikasi komponen konsep (subkonsep) melalui analisis data kualitatif kemudian mengumpulkan data kualitatif guna memperluas informasi yang tersedia. Populasi dalam penelitian ini yakni seluruh auditor internal pada GIA di Kementrian Kehakiman Timor-Leste sebanyak tiga puluh auditor internal. Sampel yang digunakan dalam penelitian ini yakni *sampling purposive*. *Sampling purposive* adalah teknik penentuan sampel dengan pertimbangan tertentu. Teknik pengumpulan data dilakukan dengan metode kuesioner, wawancara, dan observasi. Narasumber dalam penelitian ini ialah direktur jenderal, inspektur selaku pimpinan GIA, dan auditor senior. Narasumber tersebut merupakan pihak-pihak yang berhubungan langsung dengan pelaksanaan audit. Observasi dilakukan langsung pada objek penelitian dengan cara memperhatikan, mencatat, merekam, menganalisis, dan menginterpretasi hasil pengamatan.

Hasil analisis kuantitatif kompetensi auditor internal berpengaruh secara signifikan terhadap kualitas audit. Sertifikasi QIA tidak berpengaruh secara signifikan terhadap kualitas audit. Namun, kompetensi auditor internal dan sertifikasi QIA memiliki nilai koefisien determinan (R^2) yang relatif tinggi, yakni 74,1 % terhadap kualitas audit. Hasil analisis kualitatif menunjukkan bahwa auditor internal pada GIA belum memiliki kompetensi yang memadai. Hal tersebut dikarenakan masih ada beberapa faktor yang memengaruhi tidak maksimalnya kompetensi auditor internal, di antaranya belum adanya *standard operating procedures* (SOP) dan peraturan perundang-undangan yang baku terkait dengan audit, tidak adanya auditor internal yang mengikuti pelatihan akuntansi yang memadai, serta sebagian besar auditor yang telah mendapatkan sertifikasi QIA tidak bekerja sesuai dengan profesinya.

Kata kunci: kompetensi auditor internal, sertifikasi QIA, kualitas audit.