



The Influence Of Competence, Independence, Obedience Pressure, And Internal Control System On The Quality Of Internal Auditor Examination Results

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ABSTRACT

This study aims to test and find empirical evidence of the effect of Competence, Independence, Obedience Pressure, and Internal Control Systems on the quality of internal auditor examination results. The population in this study were all civil servants (PNS) in the Inspectorate of Bengkulu Province, totaling 130 people. Sampling in this study uses non-probability sampling through purposive sampling, where all examiners who occupy the Auditor Functional Position (JFA) and P2UPD Functional Position at the Inspectorate of Bengkulu Province are used as a sample of 96 people. The data analysis model used in this research is multiple linear regression analysis using IBM SPSS version 25 software. The findings reveal that competence, independence, and the internal control system positively influence examination quality, while obedience pressure has a negative impact. The implication of this research is that it provides an opportunity for the inspectorate of the province of Bengkulu to pay more attention to factors that can improve the quality of examination results such as increasing auditor competence, strengthening auditor independence, how to overcome obedience pressure and strengthen and ensure an effective internal control system.

INTRODUCTION

The government is currently faced with demands to further increase the level of transparency in the management of state financial funds. This is because the government as a public entity has a great responsibility to manage and obtain resources properly. The role of audit is central in overseeing and controlling the use of public funds. Auditors are responsible for assessing how public entities manage resources, ensuring efficiency, effectiveness, and compliance with applicable regulations. In addition, public opinion demands that the Government pay special attention to the eradication of corruption, collusion, and nepotism (KKN). To realize a government that is free from (KKN) for the sake of achieving good governance, three main aspects

must be considered when implementing good governance: control, monitoring, and audit (Mardiasmo, 2004).

A phenomenon that often occurs in Indonesia, one of which is in Bengkulu Province, is that there are still public officials involved in corruption cases, with three previous governors successively involved in corruption cases. Corruption including fraud that causes the biggest losses for Indonesia (Juhandi et al., 2020). So to prevent this from happening, the government needs to be properly monitored and controlled. Audit institutions that oversee local governments are divided into 2, namely, external government audits are carried out by the Supreme Audit Agency of the Republic of Indonesia (BPK), while internal audits are carried out by the Government Internal Supervisory Apparatus (APIP) which includes BPKP, Inspectorate General / Inspectorate, and Internal Compliance Unit (UKI).

Local governments that adhere to the principles of good governance will also be more transparent, accountable, effective, and efficient it will increase public confidence in the government over the management of state finances (Amyulianthy et al., 2023). The quality of the examination results is highly dependent on how the auditor carries out the supervisory function, which is influenced by the individual characteristics of each auditor personnel (Faizah & Zuhdi, (2013). Auditor characteristics arise from internal factors (dispositional attribution) and external factors (situational attribution). Internal factors tend to be related to aspects of the auditor's behavior, namely things that already exist within the auditor. On the other hand, external factors are more related to environmental influences on auditor behavior (Hadi et al., 2017).

The competence of auditors is influenced by three factors: regular education at the university, training and experience in auditing, and participation in professional education (Boynton & Johnson, 2005). Competence possessed by an auditor is crucial because it allows the auditor to apply the knowledge and experience they have acquired, thereby ensuring a higher quality of audit (Nisa, 2022). However, if the auditor only refers to his competence, it is not enough for him to carry out the audit task properly, but an attitude of independence is needed in the auditor. Prolonged collaboration with a client can pose a threat to the independence of the auditor (Alim et al., 2007). Not to mention the pressure exerted by the object of examination to produce the desired examination report, so a control system is needed to mitigate the pressure that may be exerted by the object of examination. Therefore, it is interesting to research the influence of the factors of competence, independence, obedience pressure, and internal control system on the quality of examination results.

This study replicates the research of Hadi et al., (2017) to prove empirically its effect on the quality of examination results carried out by the internal auditors of the Bengkulu Provincial Government. The benefits of research are expected to be a reference material for further research in understanding the factors that affect the quality of examination results by government auditors. Second, this study can make a practical contribution as a guide to improving the practice of local financial supervision. This includes improvements in identifying more accurate findings, providing more effective recommendations, and ensuring accountability for regional financial management. Third, the policy contribution of this research can be used as a basis for formulating policies in the field of regional financial supervision which in turn can help improve audit practices and efforts to realize good governance.

LITERATURE REVIEW

Quality of the Examination Result

The Quality of Examination Results is the quality of the auditor's work demonstrated through a reliable audit report based on established standards (Sukriah et al., 2009). The quality of the examination results can be assessed by the extent to which the examination carried out by

APIP produces these findings or recommendations while adhering to audit standards that contribute to enhancing effectiveness, efficiency, accountability, and transparency in the management of public finances and resources. The ability to detect violations depends on the technical ability or competence of the auditor, while the ability to report detected violations depends on the independence of the auditor (DeAngelo & Elizabeth, 1981).

Competence

Competence is the understanding and knowledge possessed by auditors in conducting regional financial audits and supervision which consists of good personal quality, adequate knowledge, and special expertise in their fields (Sukriah et al., 2009). In the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number PER/04/M.PAN/3/2008 Year 2008 regarding the Code of Ethics for Government Internal Supervisory Apparatus, it is emphasized that an auditor must meet the requirements of knowledge, expertise, experience, and skills necessary for the execution of their duties. Auditors must be able to use the knowledge gained through formal education and training to detect misstatements in financial statements and related audit evidence (Lismawati et al., 2021). In addition, the competence possessed by the auditor can increase the auditor's confidence in handling various challenges during the internal audit process, as well as contribute to providing suggestions for improvement to the audited entity (consultative role) (Lismawati et al., 2017). This indicates how crucial education and training are for an auditor to be able to perform audit tasks with a high level of precision, identify potential risks, and provide accurate evaluations of the reliability of financial information. The indicators of the competence of an auditor consist of (1) personal quality; (2) general knowledge; and (3) specialized expertise. Auditors who have good competence cause the implementation of the control system to run well, thereby reducing the risk of fraud that may occur (Zelmiyanti & Anita, 2015). Auditors who have sufficient competence can produce good-quality examination results. This is consistent with the research of Hadi et al., (2017) and Nugraha (2018), which state that competence influences the quality of examination results.

Independence

Independence refers to the ability of auditors to perform their duties objectively and impartially, without being influenced by any relationships or conflicts of interest that could compromise their judgment and decision-making. During the assignment period, the auditor must maintain an attitude of independence or be free from any intervention that may occur in the field to ensure the production of a quality examination report (Susanti et al., 2019). Independence encompasses the auditor's attitude unaffected by other parties related to the ongoing audit task (Sukriah et al., 2009). By maintaining a strong independent attitude, an auditor is not vulnerable to influence from any party when discovering facts during the examination process. The indicators of the independence of an auditor consist of (1) independence of program preparation, (2) Independence of work implementation, and (3) independence of reporting. Success in maintaining a strong independent attitude by an auditor when discovering facts during the examination process can contribute directly to the quality of the examination results. This is consistent with the research of Marito & Prasetya (2019) and Faizah & Zuhdi (2013), which state that independence has a positive effect on the quality of examination results.

Obedience Pressure

Obedience Pressure is pressure received by junior auditors from senior auditors or superiors and the audited entity to perform actions that deviate from professional standards (Yendrawati & Mukti, 2015). This situation of obedience pressure, causes auditors to tend to follow the demands of a higher party or higher authority, even if it may be out of sync with the objective judgment found. Auditors who are faced with high obedience pressure show lower accuracy in the quality of audit results in providing audit decisions (Cahyaningrum & Utami, 2015). When auditors

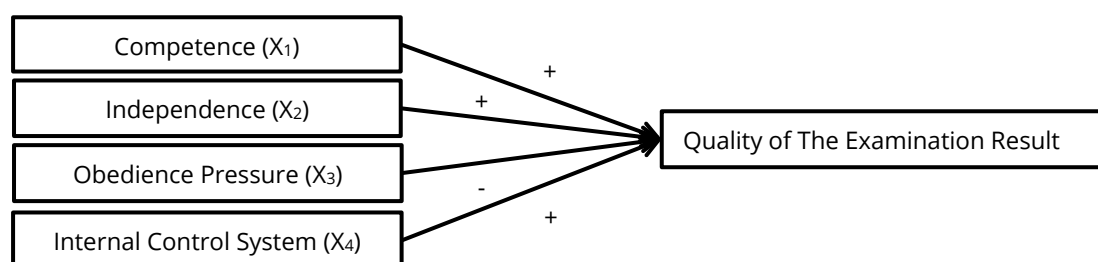
feel burdened by pressure to comply with rules or high demands, it is possible their focus on objective judgment and the accuracy of audit results may be affected. The indicators of obedience pressure consist of (1) Pressure from superiors and (2) pressure from the examined entity. The greater the obedience pressure, the ability of audit judgment performed by the auditor will decrease. This is consistent with the research of Hadi et al., (2017), which states that obedience pressure has a negative effect on the quality of examination results.

Internal Control System

“Based on Government Regulation No. 60 of 2008 Article 1 paragraph (1) regarding SPI, it states that the internal control system is defined as a process integral to the actions and activities carried out continuously by leaders and all employees to provide adequate assurance of the achievement of organizational objectives through effective and efficient activities, reliability of financial reporting, security of state assets, and compliance with laws and regulations” (Pemerintah Republik Indonesia, 2008:2).

The internal control system (SPI) is designed to help prevent actions that are inconsistent with public interests or government policies and to ensure that the organization operates effectively and efficiently. One of the objectives of implementing the government internal control system is to provide adequate assurance regarding the reliability of the presented government financial reports (D. Sari, 2013). The indicators of obedience pressure consist of (1) organization rules 2) authority and responsibility 3) risk assessment 4) understanding of the entity being examined. The quality of an effective internal control system through the effective exercise of authority, issuance of financial reports, and monitoring and evaluation of operational activities can improve the financial reporting system (N. Sari et al., 2017). The higher the effectiveness and efficiency of internal control, the lower the level of fraud will be. A strong internal control system means there are no opportunities or potentials that can lead to fraud (Irwansyah & Zega, 2023). In conclusion, when the internal control system is well implemented and effectively complied with, the risk of error or fraud can be minimized, which in turn will have an impact on improving the quality of examination results. This is consistent with the research of Hadi et al., (2017), which states that an internal control system has a positive effect on the quality of examination results.

Figure 1. Conceptual Framework



METHODS

This research was conducted at the Inspectorate of Bengkulu Province. The population in this study were all Civil Servants (PNS) who worked at the Inspectorate of Bengkulu Province totaling 130 people. Sampling in this study was carried out by purposive sampling namely all examiners who occupy the Functional Position of Auditor (JFA) and P2UPD Functional Position at the Inspectorate of Bengkulu Province, totaling 96 respondents. Primary data collection techniques in this study were carried out by distributing questionnaires. This study conducted classical assumption tests, including tests of normality, multicollinearity, and heteroscedasticity.

The analytical methods used in this study include descriptive analysis and multiple regression analysis, utilizing IBM SPSS version 25.

RESULTS

Respondent Description

The research data collection took place from November 20, 2023, to November 27, 2023. Research data were collected by directly distributing questionnaires to the respondents. All questionnaires received during this investigation were considered part of the sample.

Table 1. Data Collection

No	Description	Number of Questionnaires	Percentage
1	Questionnaire distribution	96	100
2	Non-returned questionnaires	24	25%
3	Returned questionnaires	72	75%
4	Questionnaires that can be processed	72	75%

n= 96, Respondent Rate = $(76/96) \times 100\% = 79.1\%$

Source: Data processed by the author (2023)

Based on the table above for the questionnaire return rate of 75%, which is obtained from the returned questionnaires amounting to 72 questionnaires and questionnaires that did not return amounting to 24 questionnaires or 25%.

Descriptive Statistic Analysis

Table 2. Results of the Descriptive Statistic Test

Variable	N	Min	Max	Mean	Std. Dev
Competence	72	26	50	41.03	4.152
Independence	72	18	45	36.83	4.631
Obedience Pressure	72	6	18	9.90	3.390
Internal Control System	72	6	20	17.04	2.821
Quality of The Examination Result	72	29	45	42.42	3.227
Valid N (listwise)	72				

Source: Data processed by the author (2023)

Based on table 2 which reflects the respondents' responses to each variable, shows that the level of competence, independence, obedience pressure, internal control system, and quality of examination results tend to be in the high category. This can be seen from the actual mean value on the variables of competence, independence, obedience pressure, internal control system, and quality of examination results which are consistently higher than the theoretical mean value of each variable. This conclusion confirms that auditors at the Inspectorate of Bengkulu Province have high competence, independence, obedience pressure, and internal control systems in carrying out examinations.

Classical Assumption Test

Figure 2. Results of the Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		72
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.28862512
Most Extreme Differences	Absolute	.090
	Positive	.055
	Negative	-.090
Test Statistic		.090
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

In the normality test using Kolmogorov-Smirnov, the asymp. sig. value is 0.117. At a significance level of 0.05, since the asymp. sig. (0.117) is greater than alpha (0.05), it can be concluded that the observed data is normally distributed.

Table 3. Results of the Multicollinearity Test

Model	Tolerance	VIF	Description
Competence	0.500	1.999	asymptomatic
Independence	0.621	1.610	asymptomatic
Obedience Pressure	0.736	1.358	asymptomatic
Internal Control System	0.632	1.582	asymptomatic

Source: Data processed by the author (2023)

In the multicollinearity test, it was found that the tolerance value was more than 0.1 and the VIF value was less than 10. Therefore, it can be concluded that there is no significant multicollinearity between the competency variables (X1), independence (X2), obedience pressure (X3), and the internal control system (X4) on the quality of examination results (Y).

Table 5. Results of the Heteroscedasticity Test

Model	Standardized Coefficient		
	Beta	T	Sig
1 (Constant)		2.129	0.037
Competence	-0.220	-1.326	0.189
Independence	-0.074	-0.499	0.619
Obedience Pressure	0.058	0.420	0.676
Internal Control System	0.059	0.396	0.693
Dependent Variable: Abs_Res			

Source: Data processed by the author (2023)

Based on the results of the heteroscedasticity test using the Glejser test with the dependent variable Abs_Res, shows that all variables have a significance value greater than 0.05. Therefore, it can be concluded that there is no heteroscedasticity problem, so the regression model is suitable for further analysis and can be relied on in explaining the relationship between the variables of competence (X1), independence (X2), obedience pressure (X3), and internal control system (X4) and the quality of examination results (Y).

Table 6. Multiple Regression Analysis

Model	Unstandardized coefficient	
	B	Std. Error
(Constant)	19.818	2.203
Competence	0.166	0.054
Independence	0.152	0.043
Obedience Pressure	-0.115	0.054
Internal Control System	0.655	0.070

a. Dependent Variable: Quality of The Examination Result (Y)

Source: SPSS data processing results, 2023

By looking at the results in Table 1, the constant values and regression coefficients can be found which allow the formation of the multiple regression equation as follows:

$$Y = 19.818 + 0.166 X_1 + 0.152 X_2 - 0.115 X_3 + 0.655 X_4$$

The regression coefficient for the quality of the examination result factor (Y) obtained a positive value of 19.818. It means that if the variables of competence, independence, obedience pressure, and internal control system are constant, then the quality of examination results is 19.818.

The regression coefficient for the competence factor (X1) obtained a positive value of 0.166. each one-unit increase in competence is associated with an increase of approximately 0.166 in the quality of the examination result.

The regression coefficient for the independence factor (X2) obtained a positive value of 0.152. each one-unit increase in independence is associated with an increase of approximately 0.152 in the quality of the examination result.

The regression coefficient for the obedience pressure factor (X3) obtained a negative value of -0.115. each one-unit increase in obedience pressure is associated with an increase of approximately -0.115 in the quality of the examination result.

The regression coefficient for the internal control system factor (X3) obtained a positive value of 0.655. Each one-unit increase in the level of competence is expected to result in an increase of approximately 0.655 units in the quality of the examination result.

Hypothesis Test

Table 7. Coefficient of Determination Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std Error of The Estimate
1	0.917 ^a	0.841	0.831	1.327
a. Predictors: (Constant), Internal Control System, Competence, Obedience Pressure, Independence				
b. Dependent Variable: Quality of The Examination Result				

Source: SPSS data processing result, 2023

Based on the results of multiple regression tests, it was found that the coefficient of determination (R²) was 0.831 or 83.1%. This indicates that the variables of competence, independence, obedience pressure, and internal control system are 83.1% to the quality of the examination result, while the remaining 16.9% is influenced by other factors outside the variables of competence, independence, obedience pressure, and internal control system.

Table 8. F Test

Annova ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	621.420	4	155.355	88.285	0.000 ^b
	Residual	117.899	67	1.760		
	Total	739.319	71			
a. Dependent Variable: Quality of The Examination Result						
b. Predictors: (Constant), Internal Control System, Competence, Independence, Obedience Pressure, Independence						

Source: SPSS data processing results, 2023

Based on the results of the simultaneous test using the F test in the table above, the calculated F value is $88.285 > F$ table 2.51 and $0.000 < 0.05$ so that the influence of competence, independence, obedience pressure, and the internal control system simultaneously affects the quality of the results of the Internal Auditor examination at the Inspectorate of Bengkulu Province.

Table 9. T Test

Coefficient ^a						
Model		Unstandardized Coefficients		Standardized Coefficient	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	19.818	2.203		8.995	0.000
	Competence	0.166	0.054	0.214	3.103	0.003
	Independence	0.152	0.043	0.219	3.532	0.001
	Obedience Pressure	-0.115	0.054	-0.120	-2.117	0.038
	Internal Control System	0.655	0.070	0.573	9.334	0.000
a. Dependent Variable: Quality of The Examination Result						
b. Predictors: (Constant), Internal Control System, Competence, Independence, Obedience Pressure, Independence						

Source: SPSS data processing results, 2023

DISCUSSION

The Effect of Competence, Independence, Obedience Pressure, and Internal Control Systems on the Quality of Examination Results

Based on the data analysis using SPSS 25, it was found that Competence has a significance value of $0.003 < 0.05$, Independence has a significance value of $0.001 < 0.05$, Obedience Pressure has a significance value of $0.038 < 0.05$, and Internal Control System has a significance value of $0.000 < 0.05$. Therefore, it can be concluded that the variables of competence, independence, obedience pressure, and internal control system partially have a significant influence on the quality of internal auditor examination results.

The Effect of Competence on the Quality of Examination Results

Based on the partial test results, the T-Statistic value is $3.103 > 1.996$ T-Table with a significance value of $0.003 < 0.05$ (5% significance level), which means that the null hypothesis (H₀) is rejected. This shows that partially the competency variable has a positive effect on the quality

of the examination results. This indicates that the better the competence of auditor personnel, the better the quality of the examination results. This good competence is due to the fact that on average both auditors and P2UPD have a background in accounting majors and have attended training more than once, so they have sufficient theoretical and practical background to produce good quality examination results. Auditor competence can include an in-depth understanding of regulations, analytical skills, and the knowledge needed to conduct careful examinations. The results of this study are in line with the research Hadi et al., (2017), Lohonauman et al., (2018), and Nugraha (2018) which also states that competence has a positive effect on the quality of examination results.

The Effect of Independence on the Quality of Examination Results

Based on the partial test results, the T-Statistic value is $3.532 > 2.51$ T-Table with a significance value of $0.003 < 0.05$ (5% significance level), which means that the null hypothesis (H₀) is rejected. This shows that partially the independence variable has a positive effect on the quality of auditor examination results at the Inspectorate of Bengkulu Province. This indicates that the better the independence of auditor personnel, the better the quality of the examination results. The examiner must be free from personal interference with the entity being examined. This personal interference can be in the form of the examiner's relationship with the entity being examined. The existence of a relationship between the examiner and the entity being examined can lead to bias in the quality of the resulting examination results. The results of this study are in line with the research of Faizah & Zuhdi, (2013); Marito & Prasetya, (2019); and Nugraha (2018) which states that auditor independence has a positive effect on the quality of examination results.

The Effect of Obedience Pressure on the Quality of Examination Results

Based on the partial test results, the t-statistic value is $-2.117 > -2.51$ T-Table with a significance value of $0.003 < 0.05$ (5% significance level), which means that the null hypothesis (H₀) is rejected. This shows that partially the obedience pressure variable has a negative effect on the quality of the results of the examination of internal auditors at the Inspectorate of Bengkulu Province. This indicates that the higher the obedience pressure possessed by auditor personnel, the lower the quality of the resulting examination results. Obedience pressure can be influenced by pressure from superiors and pressure from the entity being examined. Obedience pressure can also include pressure to meet certain targets or expectations which can result in sacrifices in the thoroughness and objectivity of the examination which results in a decrease in the quality of the examination results. The results of this study are in line with Hadi et al., (2017) state that obedience pressure has a negative effect on the quality of examination results.

The Effect of Internal Control System on the Quality of Examination Results

The results indicate that the internal control system variable has a positive influence on the quality of internal auditor examination results at the Inspectorate of Bengkulu Province. This suggests that an effective internal control system and obedience pressure with the control system can enhance the quality of examinations. An effective internal control system plays a crucial role in preventing errors or fraud, ensuring that there are no opportunities for auditors to engage in fraudulent activities. This, in turn, improves auditor objectivity and external parties' trust in the examination results. These findings align with Hadi et al., (2017) research, which similarly concludes that the internal control system has a positive impact on the quality of examination results.

CONCLUSION

This research was conducted at the Inspectorate of Bengkulu Province, involving 72 respondents consisting of two functional positions, namely Auditor (Functional Position Auditor - JFA) and Supervisor of Government Affairs in the Region (Functional Position P2UPD). The simultaneous statistical test results (F-Test) indicate that competence, independence, obedience pressure, and control system significantly influence the quality of Examination Results, with a significant value of 0.000, which is less than 0.05. Partial test results (T-Test) show that the variables of competence, independence, and internal control system have a positive effect on the quality of examination results. Conversely, obedience pressure has a negative effect on the quality of Examination Results.

SUGGESTION

For future researchers, it is recommended to broaden the scope of the research object or increase the sample size. They can explore other variables not yet studied, related to factors influencing the quality of examination results such as skepticism, integrity, objectivity, leadership style, and rewards and punishments. Additionally, future researchers are encouraged to incorporate interview methods in data collection to enhance understanding of respondent answers. It is also suggested for future research to extend the duration of the study, enabling a more generalized measurement of research outcomes.

For the Inspectorate of Bengkulu Province, it is advised to maintain the quality of examination results by consistently providing training to enhance the competence of auditor personnel. Emphasis should be placed on strengthening the importance of independence during the examination process and implementing clear guidelines to avoid conflicts of interest. To alleviate obedience pressure, the Inspectorate can foster a work culture that encourages open communication and underscores the significance of compliance with professional standards. It is crucial to consistently monitor and improve the internal control system by updating organizational rules, authority and responsibility structures, risk assessment processes, and ensuring auditors have a comprehensive understanding of the entities they examine.

By implementing these recommendations, the Inspectorate of Bengkulu Province can contribute to the enhancement of sustainable audit practices, uphold principles of good governance, and ensure effective and transparent management of state financial funds.

LIMITATION

This research has limitations that make the research results less perfect and require improvement for further research:

1. The research only focuses on the Inspectorate of Bengkulu Province, so the research results cannot be generalized to inspectorates in other regions. To increase generalization, it is recommended that future research involve inspectorates from various provinces or regions in the study. Thus, the results can be more representative and can be applied widely.
2. This study used a survey method through a questionnaire. This method may cause response bias, so the results need to be interpreted with caution. To overcome this limitation, future studies can use mixed research methods to combine quantitative with qualitative research, so as to provide a more comprehensive understanding.
3. This study had time constraints, so the results may not cover all relevant aspects or be in-depth. Future research should consider Better Time Allocation to investigate more in-depth and comprehensive aspects.

4. Sample collection from a total of 96 respondents only obtained 72 respondents, so the results of this study do not reflect the total population. It is hoped that future research can involve all respondents to obtain more representative results.

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