

The Effect of Audit Knowledge, Accountability and Independence on Internal Audit Quality

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653

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ABSTRACT

This study evaluates the influence of audit knowledge, accountability, and independence on the quality of internal audits at the Regional Inspectorate Office of East Seram Regency, Maluku Province. Using a quantitative approach, the study involved 30 auditors as samples, with data collected through questionnaire surveys. The analysis was conducted using Multiple Linear Regression to test the influence of these variables. The results indicate that audit knowledge has a positive and significant effect on the quality of internal audits. However, the variables of accountability and independence do not show a positive and significant effect on the quality of internal audits. The study emphasizes the importance of enhancing audit knowledge to improve internal audit quality, while the aspects of accountability and independence do not demonstrate a significant relationship in the context of this research.

Keywords: Audit Knowledge, Accountability, Independence, Internal Audit.

ABSTRAK

Penelitian ini mengevaluasi pengaruh pengetahuan audit, akuntabilitas, dan independensi terhadap kualitas audit internal di Inspektorat Daerah Kabupaten Seram Bagian Timur, Provinsi Maluku. Menggunakan pendekatan kuantitatif, penelitian ini melibatkan 30 auditor sebagai sampel, dengan data dikumpulkan melalui survei kuesioner. Analisis dilakukan dengan teknik Regresi Linier Berganda untuk menguji pengaruh variabel-variabel tersebut. Hasil analisis menunjukkan bahwa pengetahuan audit memiliki pengaruh positif dan signifikan terhadap kualitas audit internal. Namun, variabel akuntabilitas dan independensi tidak menunjukkan pengaruh positif dan signifikan terhadap kualitas audit internal. Penelitian ini menekankan pentingnya peningkatan pengetahuan audit untuk meningkatkan kualitas audit internal, sementara aspek akuntabilitas dan independensi tidak menunjukkan hubungan yang signifikan dalam konteks penelitian ini.

Kata kunci: Pengetahuan Audit, Akuntabilitas, Independensi, Audit Internal.

INTRODUCTION

The government internal supervisory apparatus (*Aparat Pengawasan Intern Pemerintah/APIP*) is an audit institution that is under the government and plays an important role in maintaining good governance. This governance is characterized by three main pillars: Audit Knowledge, Accountability, and Independence. The inspection or auditing function is an important part of public accountability (Susanti, 2019). The

JIAKES

Regency Regional Inspectorate is tasked with supervising and auditing regional governments, similar to internal auditors. To achieve good governance, local governments must change their financial management, including internal and external audits, so that audits run optimally and reduce errors that can harm the state (Laksita & Sukirno, 2019). The regional inspectorate of East Serang Regency faces challenges in monitoring and checking regional government administration which is increasingly complex. Management of financial administration activities and accountability in regional work unit uses comprehensive checking models and techniques every month. The Inspectorate needs a new, more efficient approach due to the complexity of the problems it faces. Internal auditors have a strategic role in the organization, not only focusing on financial affairs but also monitoring and evaluating operational activities. Modern internal auditing includes financial, operational, environmental, and social audits (Pratama et al., 2023). Examples of corruption cases in regional financial management often occur, such as corruption by Achmad Rumaratu which cost the state IDR 153 million, and Ismail Rumaday in the case of alleged corruption in the 2016 Village Fund Allocation worth more than IDR 700 million. Law enforcement in regional government must be implemented to advance the region, including in the management of the regional revenue and expenditure budget.

Audit quality is important in finding and reporting violations in a client's accounting system. Internal audits must be carried out expertly with professional precision, and auditors must have knowledge from various disciplines such as accounting, economics, finance, statistics, electronic data processing, taxation, and law (Pratama et al., 2023). The independence of internal auditors is often questioned because they are within the organization and are paid by the organization. The regional government, many audit findings were not detected by the inspectorate as an internal auditor but were discovered by the financial audit agency as an external auditor, indicating that the audit quality of the inspectorate is still low. External auditors assess the quality of internal audits as an indicator of control against fraud and management errors. If the quality of the internal audit is low, the internal control function in the organization is also low, so the external auditor's trust in the internal auditor depends on the assessment of the quality of the internal audit. Internal audit quality is important to increase the trust of external auditors and interested parties. In research by Gramling & Vandervelde (2006), it was found that there was no difference in function between internal and external auditors, but there were differences in the level of objectivity. Wilopo (2006) states that quality is related to good government governance. An auditor must have audit knowledge, accountability, and independence. Regional government financial management has received much attention from the public, so it is important for the inspectorate to be accountable to the financial audit agency (Bolang et al., 2013).

Quality internal audit results demonstrate good and responsible supervision and management of government finances. If the quality of internal audits is low, errors and irregularities in budget use may result in the risk of legal action for government officials. The function of internal supervision in government internal audits is carried out by government's internal oversight apparatus or the inspectorate in accordance with Government Regulation Number 41 of 2007. Provincial, Regency/City Inspectorates have the functions of planning supervision events, formulating policies, facilitating supervision, checking, investigating, testing, and evaluating supervision tasks. It is hoped that good governance will be realized with the enthusiasm and determination of the state apparatus, supported by complete and consistent bureaucratic reform. To prevent corruption, law violations and to improve the effectiveness of governance, local governments must implement several guidelines such as not engaging in corruption, not violating the law, ensuring quick and easy permitting processes, effective use of time, rewarding and punishing officials based on performance, as well as ensuring that the results of development are felt by the community regulation number 56 of 2017. Rosnidah (2013) research indicates that the quality of internal audits remains under scrutiny because the independence of internal auditors is often questioned. Many audit findings in regional

government were not detected by the inspectorate. However, they were discovered by the financial audit agency and showed that the quality of the inspectorate's audits was still not good. This research aims to examine the influence of audit knowledge, accountability, and independence on internal audit quality in East Seram Regency, Maluku Province.

LITERATURE REVIEW

This research is based on attribution theory, which explains how individuals interpret the causes of behavior, whether it is their own behavior or that of others. This theory is divided into two types of attributions: dispositional internal factors such as knowledge, ability, and situational external factors such as environment or rules. The originator of this theory, people act like amateur scientists who gather information to understand the behavior of others. Classified attributions into two sources: internal or dispositional, and external or environmental. In the context of auditing, auditor knowledge is very important. Audit knowledge includes a deep understanding of general auditing, functional areas, computer auditing, accounting issues, specific industries, world developments, and problem-solving knowledge. This knowledge is obtained from educational background, training, and work experience. According to Bedard & Chi (1992), audit knowledge is the auditor's level of understanding of their work, both conceptually and theoretically. An auditor's experience also affects their skills and knowledge structure. Harhinto (2004) states that experienced auditors are able to make more accountable decisions, which in turn increases the credibility of the resulting audit reports. Experienced auditors are considered more capable of providing accurate and reliable assessments. Auditing itself is an activity of evaluating an organization, from its systems and processes to its products. Defines auditing as a critical and systematic examination by an independent party of financial statements, financial records, and supporting evidence prepared by company management to provide an opinion on the fairness of these financial statements.

Financial audits aim to ensure that information regarding inventory, prices, and the quantity of company assets is accurate. There are several types of audits, including financial audits, operational audits, and strategic audits, with financial audits being the most well-known. Internal and external audits have different roles. Internal audits are conducted by organization employees to evaluate and assess whether the organization follows internal processes, rules, and regulations. This audit is the first inspection point to ensure compliance with both internal and external policies. Meanwhile, external audits are performed by independent third parties to assess the organization's compliance with external regulations and policies. External audits are often required to meet the demands of shareholders and regulators. Understanding accountability in the accounting world is also important. The accountability theory proposed by Tetclock & Kim (1987) and Mardisar & Sari (2007) states that accountability is a psychological drive that compels individuals to justify the actions and decisions they make in their environment. Attribution theory provides a foundation for understanding how auditors and others interpret and explain the causes of behavior and actions, both in professional and social contexts. The knowledge and experience of auditors and the differences between internal and external audits all play a crucial role in ensuring the integrity and accuracy of financial reports, ultimately supporting transparency and accountability within an organization.

Accountability is the obligation of a person to be responsible for managing the authority entrusted to them to achieve certain objectives. Public accountants must maintain ethical behavior, responsibility, competence, objectivity, and integrity. Accountability is important for overseeing tasks and program activities within a company, helping leaders evaluate efficiency, and detecting potential corruption. One source of company losses is corruption, which is often detected through financial audits. Accountability functions as a supervisory tool that helps identify and address inefficiencies in company operations. Continuous assessment and evaluation processes are necessary to build an efficient system, allowing the company to achieve greater profits. Independence means not being dependent on or controlled by others, and acting

according to one's own will. Characteristics of independence include above-average intelligence, problem-solving ability, high empathy, and the courage to express opinions. Factors influencing the perception of auditor independence include the giving of gifts, purchase discounts, the size of the public accounting firm, management consulting services, the client's financial condition, conflicts, the duration of the audit relationship, audit service competition, the size of audit fees relative to the client, and the presence of an audit committee.

The independence of auditors is influenced by various factors such as age, which relates to performance and productivity. As age increases, productivity may decline, but older workers have experience and a strong work ethic. A positive self-concept also plays a role in one's independence, where individuals who view themselves positively tend to be more independent. Education and knowledge enhance one's desire to grow and be independent. The family environment, especially parents, significantly influences a person's personality and independence. The competence, independence, and moral reasoning of the auditor determine audit quality. An audit is an independent examination of an organization's financial statements to provide an opinion on their fairness and compliance with generally accepted accounting principles. The relationship between competence, moral reasoning, and independence with audit quality shows that competence and moral reasoning can moderate the influence of independence on audit quality. According to DeAngelo (1981), audit quality is the probability that an auditor will both discover and report a breach in the client's accounting system. Research by Watkins et al. (2004) states that audit quality is the likelihood of an auditor discovering and reporting material misstatements in the client's financial statements. In the public sector, the government accountability office describes audit quality as adherence to professional standards and contractual obligations while conducting an audit.

Attribution Theory by Robbins (2006) explains how individuals interpret the causes of behavior in others or themselves, whether it is caused by internal or external factors that influence the individual's behavior. This cognitive process helps individuals link someone's behavior to certain relevant parts of the environment. Accountability is a psychological and social drive that shapes a person's attitude to fulfill their obligations, which can be accounted for by their environment. Previous research has shown that accountability affects the quality of internal government auditors' audit results (Ahmad et al., 2009; Ardini, 2010; Salsabila & Prayudiawan, 2011; Enofe et al., 2013; Fitriani & Hidayat, 2013). Accountability is a psychological drive that makes a person strive to account for the actions and decisions taken by their environment. The ability to identify ethical and unethical behavior is very important for all professions, including auditors (Nugrahiningsih, 2005). Previous research has shown that ethics affect audit quality (Kisnawati, 2012).

Knowledge is an essential aspect that auditors must possess to detect errors (Tubbs, 1992; Mardisar & Sari, 2007; Parasayu & Rohman, 2014). Auditors with a high level of knowledge can effectively oversee and evaluate an entity, thereby improving the quality of the audit. Ethical orientation refers to self-concept and personal behavior related to the individual. According to Cohen et al. (1996) an individual's ethical orientation is influenced by needs, personal experiences, and value systems, which will determine expectations or goals in every behavior. Ethical orientation is positively related to ethical decision-making behavior (Ziegenfuss & Singhapakdi, 1994).

H1: Audits have a positive and significant effect on the quality of internal audits.

According to Robbins (2006), when observing social behavior, individuals first determine whether the cause is situational or personal. This attribution theory explains how individuals determine the causes of behavior in others or themselves, whether influenced by internal or external factors. Government internal auditors must collect information, data, and evidence in a detailed and complete manner based on the facts found, supported by an independent and objective attitude (Mabruri & Winarna, 2010; Halim & Budisantoso, 2014; Safitri et al., 2015). Accountability is the psychological drive

that makes a person accountable for their actions to their environment (Meidawati, 2001). Research shows that accountability has a positive effect on audit quality (Badjuri, 2011). Accountability is measured by three indicators: motivation to complete work, effort in completing work, and the belief that the work will be reviewed by superiors (Woodbine et al., 2012; Vidyantari & Suputra, 2018).

H2: Accountability has a positive and significant effect on internal audit quality.

According to attribution theory, when observing social behavior, individuals first determine whether the causative factors are situational or personal. Auditor knowledge positively affects the quality of audit results in local government environments (Mabruri & Winarna, 2010; Safitri et al., 2015). Independence is the behavior of auditors who are unbiased, have no personal interest, and are not easily influenced by interested parties, ensuring that the opinions or conclusions given are based on high integrity and objectivity. Independent auditors can provide opinions or conclusions as they are without the influence of interested parties, making the audit report a reliable basis for decision-making (Fitriani & Hidayat, 2013).

H3: Independence has a positive and significant effect on internal audit quality.

METHOD

This research is a quantitative study using a causal method to explain the influence among variables. Data was collected through questionnaires and observations, focusing on the impact of attributes on audit quality at the Regional Inspectorate Office of East Seram Regency. The study population consists of 30 auditors, so the sample includes the entire population using a census technique. Data collection was carried out using a survey method, which according to Sugiyono (2016), involves the use of questionnaires to obtain data from samples taken from large or small populations. This method provides a detailed picture of the relationships among variables in sociological and psychological contexts. Descriptive statistics were used to describe the respondents and research variables, namely audit knowledge, accountability, and auditor independence regarding internal audit quality, which are displayed in frequency distribution tables. The validity of the instruments was tested by examining the total correlated item values, where the questionnaire is considered valid if the probability value is < 0.05 (Ghozali & Ikhsan, 2006). Reliability was tested using Cronbach's Alpha ≥ 0.7 to ensure the consistency of measurement results. The normality test used the One-Sample Kolmogorov-Smirnov test to ensure normal data distribution, while the heteroscedasticity test used the Glejser test to check for the similarity of residual variances. Multicollinearity testing was conducted to ensure there were no relationships among independent variables by examining VIF and tolerance values. This study used multiple linear regression to test the effect of independent variables (audit knowledge, accountability, and independence) on the dependent variable (internal audit quality). The t-test was used to assess the partial effect of independent variables on the dependent variable by comparing the p-value with a 5% significance level. The R^2 test was used to measure how well the model can explain the variation in the dependent variable, with coefficient values ranging from 0 to 1, and adjusted R^2 was used if there were more than two independent variables (Ghozali & Ikhsan, 2006).

RESULT

The results of the regression analysis, there are several factors that influence the dependent variable. The constant value is 4.701 with a standard error of 10.067, and a t value of 0.467 indicates that this constant is not significant ($p = 0.644$). The Audit Knowledge factor has an unstandardized coefficient of 1.041 with a standard error of 0.415, and a standardized coefficient (Beta) of 0.453. The t value of 2.508 indicates that audit knowledge is significant ($p = 0.019$) in influencing the dependent variable. The Accountability factor has an unstandardized coefficient of 0.096 with a standard error of 0.193, and a standardized coefficient (Beta) of 0.101. The t value of 0.497 indicates that

accountability is not significant ($p = 0.623$) in influencing the dependent variable. The Independence factor has an unstandardized coefficient of 0.205 with a standard error of 0.183, and a standardized coefficient (Beta) of 0.208. The t value of 1.120 indicates that independence is not significant ($p = 0.273$) in influencing the dependent variable. Overall, only audit knowledge has a significant influence on the dependent variable, while accountability and independence do not show a significant influence. The regression equation can be seen from the table of coefficient test results based on the three independent variables, namely expertise, independence and ethics on internal audit quality.

Table 1. Multiple linear regressions

Model	Unst. Coef. B	Unst. Coef. Std. Error	Stand. Coef. Beta	t	Sig.
Constant	4.701	10.067		0.467	0.644
Audit Knowledge	1.041	0.415	0.453	2.508	0.019
Accountability	0.096	0.193	0.101	0.497	0.623
Independence	0.205	0.183	0.208	1.120	0.273

Independence The equation or model contains constants and regression coefficients obtained from the results of data processing that has been carried out previously. The regression equation that has been formulated is then processed with the help of the SPSS program to obtain the final $Y = 4.701 + -1.041X_1 + 0,096X_2 + 0,205X_3$. In this regression model, the listed constant value of 4.701 can be interpreted as meaning that if the independent variables in the model are assumed to be zero, on average, variables outside the model will still increase the quality of the auditor by 4.701 units. The regression coefficient β_1 value of -1.041 in this study can be interpreted to mean that the audit knowledge variable (X_1) has a negative impact on internal audit quality (Y). This indicates that when audit knowledge increases by one unit, the auditor's quality will decrease by 1.041 units. The regression coefficient β_2 value of 0.096 in this study can be interpreted to mean that the accountability variable (X_2) has a positive impact on internal audit quality (Y). This indicates that when accountability increases by one unit, internal audit quality will increase by 0.096 units. The regression coefficient β_3 value of 0.205 in this study can be interpreted to mean that the independence variable (X_3) has a positive impact on internal audit quality (Y). This indicates that when independence increases by one unit, internal audit quality will also increase by 0.205 units.

Table 2. Partial Test Results (t-Test)

Model	Unst. Coef. B	Unst. Coef. Std. Error	Stand. Coef. Beta	T	Sig.	Tolerance	VIF
Constant	4.701	10.067		0.467	0.644		
Audit Knowledge	1.041	0.415	0.453	2.508	0.019	0.807	1.239
Accountability	0.096	0.193	0.101	0.497	0.623	0.644	1.553
Independence	0.205	0.183	0.208	1.120	0.273	0.765	1.307

The results presented in Table 2, the audit knowledge variable has a positive and significant effect on internal audit quality. This is evidenced by the significant probability value for the audit knowledge variable, which is 0.019, and this result is less than 0.05, indicating that H_1 is accepted. The results from the initial processing and testing show that the hypothesis is accepted with a significance value of 0.019, which is less than the alpha of 0.05, meaning that audit knowledge has a significant positive impact on internal audit quality. This indicates that good audit knowledge within the scope of the Regional Inspectorate Office of East Seram District will be trusted by stakeholders. A well-perceived environmental performance also correlates with good audit performance. Audit performance can be assessed through the reporting of the inspectorate to the Supreme

Audit Agency. Increased supervision can enhance audit quality. Clients are attracted to auditor performance and are aware of the environmental performance of the audit. With clients' confidence in the inspectorate's good environmental performance, it becomes increasingly attractive to clients. Clients will also prefer high-quality audits based on the environmental performance of a region. Consequently, this impact can enhance audit quality, and these findings are consistent with the study by Haryanto & Susilawati (2018). However, this study does not support the research conducted by Malik (2020), which states that there is a significant positive relationship between audit knowledge and internal audit quality. It can be concluded that internal audit quality, with good environmental management in environmental performance activities, can avoid claims from the public or government and improve internal audit quality.

The accountability variable does not affect the quality of the internal audit; this can be seen from the significant probability for the accountability variable, which has a value of 0.623, and this result is greater than 0.05, indicating that H2 is rejected. The results from the second processing and testing show that the hypothesis is rejected with a significance value of 0.623, which means it is greater than alpha 0.05, so the disclosure of accountability does not affect the quality of the internal audit. This indicates that the quality of internal audits related to accountability disclosure is still low and does not adhere to public accounting standards. Compliance in disclosing accountability has not yet provided benefits to stakeholders. Auditors have not maximized the benefits to stakeholders, and thus stakeholder satisfaction and appreciation have not emerged. Accountability disclosure has not become a strong attraction for clients in decision-making. Public accounting standards do not yet require inspectors to disclose auditors; as a result, inspectors only voluntarily disclose accountability in practice. This study is consistent with the research by Dewi & Gayatri (2019), which also states that accountability disclosure negatively affects the quality of internal audits in a weak manner.

The independence variable does not have a positive and significant effect on the quality of internal audits. This can be seen from the significance probability for the independence variable, which has a value of 0.273, and this result is greater than 0.05, meaning that H3 is rejected. The results from the third processing and testing indicate that the hypothesis is rejected with a significance value of 0.273, which is greater than 0.05, implying that independence disclosure does not affect the quality of internal audits. This indicates that the quality of internal audits related to independence disclosure is still low and does not meet public accounting standards. Compliance with independence disclosure has not yet provided benefits to stakeholders. Auditors have not maximized benefits for stakeholders, and thus satisfaction and appreciation from stakeholders have not emerged. Independence disclosure has not become a strong attraction for clients in decision-making. Public accounting standards do not yet require inspectors to disclose auditors, resulting in voluntary disclosure of independence by inspectors. This study is consistent with Dewi & Gayatri (2019), which also states that independence disclosure has a negative and weak effect on the quality of internal audits.

Table 3. Coefficient of Determination Test Results (R^2)

R	R Square	Adj. R Square	Std. Error
0.562	0.316	0.237	3.307

The Adjusted R square coefficient value is 0.237. It can be concluded that the variability of the internal audit quality variable (Y), which can be explained by the variability of the audit knowledge (X1), accountability (X2), and independence (X3) variables is 23.7%. Meanwhile, the remaining 76.3% is explained by other variables not included in the regression model in this study. The attribution theory relates to the cognitive process by which an individual interprets another person's behavior in relation to specific aspects of the relevant environment. It explains that behavior is linked to individual attitudes and characteristics (Robbins, 2006). Nugrahiningsih (2005) stated that

the ability to identify ethical and unethical behavior is very useful for all professions, including auditors. Previous research results indicate that audit knowledge affects audit quality (Kisnawati, 2012). According to Tubbs (1992), Mardisar & Sari (2007), and Parasayu & Rohman (2014), hypothesis testing results show that Audit Knowledge has a positive and significant effect on Internal Audit Quality. This can be seen from the significant probability for the Audit Knowledge variable, which has a value of 0.019, and this result is less than 0.05, indicating that H1 is accepted.

The research by Robbins (2006), it is explaining that when observing social behavior, one must first determine whether the cause is situational or personal. Attribution theory refers to how a person explains the causes of other people's or their own behavior, which can be attributed to either internal or external factors that influence individual behavior (Putri et al., 2020). Based on this theory, in their decision-making process, government internal auditors must be able to collect every piece of information/data/evidence in detail and completely according to the facts found, supported by an independent and objective attitude. Previous research has found that accountability affects the quality of audit results (Mabruri & Winarna, 2010; Halim & Budisantoso, 2014; Safitri et al., 2015; Putri et al., 2020). Hypothesis testing results show that accountability does not have a significant positive effect on internal audit quality, as seen from the significance probability for the accountability variable with a value of 0.623, which is greater than 0.05, meaning H2 is rejected.

Attribution theory explains that when we observe social behavior, we first determine whether the cause is situational or personal. This theory refers to how someone explains the causes of another person's or their own behavior, which is determined whether it is internal or external, and this will influence the individual's behavior. It explains that behavior is related to attitudes and individual characteristics; differences in knowledge among auditors affect how auditors complete a task. In detecting errors, an auditor must be supported by knowledge about what and how the errors occurred. An auditor's knowledge positively affects the quality of audit results in local government environments (Mabruri & Winarna, 2010; Safitri et al., 2015; Putri et al., 2020). The results of hypothesis testing show that Independence does not have a positive and significant effect on Internal Audit Quality, as evidenced by the significant probability for the Independence variable having a value of 0.273, which is greater than 0.05, meaning that H3 is rejected.

CONCLUSION

This research succeeded in answering the questions contained in the problem formulation. First, audit knowledge has a positive and significant influence on internal audit quality. This means that increasing the auditor's knowledge about audits will improve the quality of internal audits carried out. Auditors who have better knowledge of audit principles and practices tend to produce higher-quality audits. Second, accountability does not show a positive and significant influence on internal audit quality. This shows that the level of responsibility and openness of auditors regarding their work does not directly affect the quality of internal audits. Although accountability is important in the audit process, the results of this study indicate that other factors may play a more important role in determining internal audit quality. Third, independence also does not have a positive and significant influence on internal audit quality. Auditor independence, which means the auditor's freedom from the influence of other parties in conducting an audit, does not significantly affect the quality of internal audits, according to the results of this research. Although independence is considered an important element in audit practice, the results of this study indicate that internal audit quality may be influenced by other factors. There are many shortcomings that need to be corrected in this research. Therefore, the author provides recommendations to the Head of the Regional Inspectorate Office of East Seram Regency to improve the quality and commitment of the organization in an effort to improve the quality of internal audits. Apart from that, the author also suggests that further research can add other variables that have not been included in this research, such as audit knowledge, accountability, and independence, to

see their effect on internal audit quality. By adding these variables, it is hoped that further research can provide more comprehensive and in-depth results regarding the factors influencing internal audit quality.

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