

# **The Influence of Auditor Quality and Follow-Up Audit Resolution on Organizational Effectiveness A Case Study at the Regional Inspectorate of Way Kanan Regency**

Senen Mustakim, David Ariswandy, Epi Parela

*Department Of Management, Universitas Sang Bumi Ruwa Jurai, Indonesia*

*Email: senen.mustakim@saburai.ac.id*

**835**

Submitted:  
JANUARY 2025

Accepted:  
MARCH 2025

## **ABSTRACT**

*Success in internal audit is determined by the quality of auditors and the completion of audit results in achieving the stated organizational effectiveness. Organizational effectiveness is a management system to achieve several goals and objectives. The better the quality of the auditors in presenting the audit results report, the easier it will be for the auditee to resolve follow-up audit results, this will support the achievement of organizational goals. This shows that auditors can act as consultants who carry out audits, auditors also participate in conveying problems related to the company / organization. The type of research used in this research is quantitative descriptive research model. This study used 30 research respondents. There are three variables in this study, namely: 2 (two) independent variables ( $X_1$  and  $X_2$ ) and 1 (one) dependent variable where the quality of the auditor ( $X_1$ ) and the completion of the follow-up of audit results ( $X_2$ ) are independent variables and organizational effectiveness as the dependent variable. From the results of data processing, the following hypothesis answers have been found: there is an effect of auditor quality ( $X_1$ ) on organizational effectiveness ( $Y$ ), with a level of influence (R-square) of 52.8%, which means that the quality of auditors has an effect of 52.8%. Against organizational effectiveness. There is an influence between the completion of the follow-up of the audit results ( $X_2$ ) on organizational effectiveness ( $Y$ ), with a level of influence of 52.7%, which means that the completion of the follow-up of the audit results has an effect of 52.7% on organizational effectiveness ( $Y$ ). Regarding the effect of auditor quality ( $X_1$ ), completion of the follow-up of audit results ( $X_2$ ) with organizational effectiveness ( $Y$ ), with a level of influence (R-square) of 60.4% which means that the quality of auditors and completion of the follow-up of audit results have an effect of 60, 4% on organizational effectiveness.*

**Keywords:** Auditor Quality, Follow Up, Organizational Effectiveness

## **INTRODUCTION**

According to (Mardiasmo, 2008: 14) there are three aspects the main thing that supports the creation of good governance. that is supervision, control, and inspection. Supervision is activities carried out by parties outside the executive that is community and the Regional People's Representative Council (DPRD) to supervise government performance. Control (*control*) is a mechanism carried out by the executive to ensure that systems and policies management is implemented well so that objective organization can be achieved. While an audit is an activities carried out by parties who have independence and have professional competence to check whether the performance results the government has complied with the established standards.

According to Law Number 15 of 2004 concerning Audit of State Financial Management and Accountability, Audit is the process of identifying problems, analysis and evaluation carried out independently, objectively and professionally based on audit standards to assess truth, accuracy, credibility and reliability of information regarding management and accountability responsible for state finances. Audit quality is the implementation of audits carried out according to standards so that auditors are able to disclose and report if happen violations committed by the clan. The standards that regulate The implementation of audits in Indonesia is the Public Accountant Professional

**JIMKES**

Jurnal Ilmiah Manajemen  
Kesatuan  
Vol. 13 No. 2, 2025  
pp. 835 - 850  
IBI Kesatuan  
ISSN 2337 - 7860  
E-ISSN 2721 - 169X  
DOI: 10.37641/jimkes.v13i2.2907

Standards (SPAP). Auditing is the process of identifying problems, analysis and evaluation of evidence carried out independently, objectively and professionally based on audit standards, to assess truth, accuracy, credibility, effectiveness, efficiency, and reliability information implementation of duties and functions agency government. Government Auditor is an auditor who is tasked with conducting financial audits at agencies government.

In Indonesia, government auditors can be divided into two, namely, external and internal audits. Government Internal Auditors or better known as Apparatus Supervision Functional Government (APFP) implemented by the Financial and Development Supervisory Agency (BPKP). Inspectorate General Department /LPND, and Regional Supervisory Agency. The auditor conducts a review of relevant financial reports. as necessary. In connection with the conclusions drawn based on other audit evidence obtained, and to provide a basis for rational for opinion about financial statements.

An internal auditor must have quality competencies, because As a government internal supervisory body, if internal audit has poor competence, this can be a problem. opportunities for officials the government is committing corruption, because weakness supervision and lack of competence of internal audit in carrying out its functions the audit, so that Still Lots gap to be able to do cheating. There are several factors that greatly influence The qualities of internal auditors include : 1) Competence, 2) Independence, 3) Time Pressure and 4) Audit Ethics. According to the theory of *the American Accounting Association* (AAA) in the Financial Accounting Standard Committee (2000), good audit quality is determined by two things, namely 1) Competence, 2) Independence, where Competence is the way each individual... utilise knowledge, skills, and behavior at work (Sawyer, 2003:17). Competence is the basis of right or wrong steps or processes implementation work, if you do not have adequate competence then the auditor will work with no pattern or the appropriate steps that should be taken he did so that the result questionable.

Professional Standards Accountant Public (SPAP) 2011 in section 130 concerning competence and accuracy and due professional care states that the auditor must maintain the professional knowledge and skills required to ensure giving competent professional services to client or giver work. This standard explains that an auditor must work with adequate competence. Work done with good competence will make somebody professional in his field and can guarantee appropriate results. Competence is important attributes for an auditor.

Whereas Independence is an attitude of working honestly and objectively without any interference. element own interests and from the outside so that the results given are real and true. Independence is one of the most important standards for an auditor, because independence is base from principle integrity and objectivity. Independence in an auditor is fulfilled if the auditor has two elements independence that is independence in fact and independence in appearance. Independence in fact This means that auditors can work independently objective in expressing existing facts. Independence in appearance what is meant is other people's interpretation of auditor independence shown by the auditor's behavior, so that when the auditor is in do his job shows that the results or the conclusion he came to give it is without any influence from any party.

The conditions seen in the Way District Regional Inspectorate are still lacking in competence and independence of auditors in carrying out their duties as auditors, which causes... poor supervision and control for organizational governance, this is what will causing the beginning of act fraud that occurs. So it is important to know the effectiveness of internal audits, as the initial objective of the research conducted by (Alzeban, 2014).

The success of The role and duties carried out by internal auditors are indicated by the tendency to... decreasing number of audit findings. This shows that auditors can play a role as consultants, which means that in carrying out audits, auditors also play a role in conveying problems related to company / organization. The number of findings obtained during an audit does not automatically indicate that the auditor has worked well. This is related to the resolution follow -up to audit findings that still need to be completed by the

auditee.

Conditions existing in the inspectorate Way Kanan Regency still many audit findings have not been followed up is not quite enough responsibility for the auditee to resolve it while still being monitored by the auditor. This can be seen in the findings that are followed up recommendations are decreasing. From the report of the results of the recapitulation of the findings and follow-up of the inspectorate area Way Kanan district found that the findings in 2018 and 2019 were 900 reports, only 59% (530) were followed up on. 2018 as many as 480 reports followed up 52% (250). In 2019, 420 findings were followed up 67% (280). There were Still There are 370 findings that have not been followed up. In its implementation The Internal Government Supervisory Apparatus (APIP) of Way Kanan Regency experienced several obstacles which caused... the audit report results do not correspond to the reality that occurs. This can influence perception user audit report on the extent to which government auditors have worked in accordance with established ethical standards.

Table 1 List of solutions Follow-up PKPT and Non PKPT 2019

No	Department/ Agency	No. and Date TL	Note
1.	Kp. Way Tuba Asri District. Way Tuba	0017/SP/III-WK/2020 January 02, 2020	Late
2.	KP. Tanjung Dalam District. Bumi Agung	0017/SP/III-WK/2020 January 02, 2020	Late
3.	BPBD Service	0018/SP/III-WK/2020 January 02, 2020	Late
4.	TPHP Service	0019/SP/III-WK/2020 January 02, 2020	Late
5.	District Regional Secretariat	0047/SP/III-WK/2020 03 February 2020	Late
6.	Human Resources Development Agency	0045/SPT/III-WK/2020 03 February 2020	Late
7.	Department of Trade and Industry	0044/SP/III-WK/2020 03 February 2020	Late
8.	Karang Umpu Village, Blambangan Umpu District	0046/SP/III-WK/2020 03 February 2020	Late
9.	Fisheries Service	0069/SP/III-WK/2020 March 02, 2020	Late
10.	Department of Transportation	0079/SP/III-WK/2020 March 02, 2020	Late
11.	Department of Manpower and Transmigration	0070/SP/III-WK/2018 March 02, 2018	Late
12.	Kp. Jaya Building	0070/SP/III-WK/2018 March 02, 2018	Late
13.	Regional Public Hospital and Public Works	700/107/SP/III-WK/2018 April 01, 2020	Late
14.	Population and Civil Registry Service and Health Service	700/108/SP/III-WK/2018 April 01, 2020	Late
15.	BKPSDM and TPH	700/110/SP/III-WK/2018 April 01, 2020	Late
16.	Department of Education and Culture and Department of P3Ap2KB	700/111/SP/III-WK/2018 April 01, 2020	Late
17.	Secretariat and BPKAD	700/112/SP/III-WK/2018 April 01, 2020	Late
18.	DPRD	700/109/SP/III-WK/2018 April 01, 2020	Late

Source: Way Kanan District Inspectorate Document

Completion follow-up to audit findings at Regional Apparatus Organizations (OPD) is still ongoing considered is not is matters that need to be prioritized in their resolution by management / Regional Apparatus Organizations. There is no legal commitment from the leaders of Regional Apparatus Organizations (OPD) in following up on the Audit Findings carried out by the Inspectorate auditors. Way Kanan Regency, this is reflected in the length of time settlement follow-up of findings, follow-up that should be completed before 60 (six) days twenty) days after the Report The audit results are submitted to the Head of the Regional Apparatus Organization (OPD). While (Sidik Priadana (2012) stated that commitment alone is not enough, consensus, consistency and consequences are needed. implement plan strategies that have been made.

According to (Moon, 2003) in his research, it was shown that in public companies that serve the interests of the wider community, a high level of organizational commitment is required from... its members. Meanwhile (Meyer, 2003) stated that there is a positive

influence between employee commitment to the organization and the increase in the performance of the employees concerned.

Other follow-up resolutions faced by SKPD are the weak Internal Control System (SPI). SPI is an integral process in actions and activities carried out continuously by leaders and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities, reliable financial reporting, securing state assets, and compliance with laws and regulations (Moeler, 2009). Based on the data obtained, there were 18 (eighteen) SKPDs that were late in implementing the completion of follow-up audit results, most of which were carried out more than the specified time, namely 60 (sixty) working days after the LHP was received.

According to (Aikins, 2012) the government stated that regions to improve monitoring and implement follow-up actions on audit findings recommendations in order to strengthen public accountability. According to (Hiro Tugiman, 2006:75) states that: "follow-up by management audit is defined as a process to determine the adequacy, effectiveness, and timeliness of various actions taken by management regarding various reported audit findings.

Conditions at the Way Kanan district regional inspectorate, follow-up includes findings of follow-up of the district regional inspectorate, provincial inspectorate, BPKP and BPK, this is closely related to the adequacy of supporting evidence. accuracy of the report, is needed to maintain fairness and impartiality so as to provide assurance that the report can be relied on for its truth. The report must be free from errors in fact or reasoning. All facts presented in the report must be supported by objective and sufficient evidence, in order to prove the accuracy and feasibility of the things reported.

An auditor must see Effectiveness Clear and simple, in order to carry out the communication function effectively, the report must be presented as clearly and simply as possible. Excessive expressions and language styles must be avoided. If forced to use technical terms or abbreviations that are not so common, they must be clearly defined. The last thing that must be seen in making recommendations for an audit report, an auditor must also see the timeliness and usefulness of the report. The usefulness of the report is very important. For that, the report must be timely and prepared according to the interests and needs of the recipient of the report, regardless of whether the report is intended to provide information or to stimulate constructive action.

It can be concluded according to the opinions of the experts above that follow-up is a process to complete the findings and recommendations in order to determine the adequacy, effectiveness and timeliness. The last process in the implementation of the audit which is also an important element in the implementation of the audit is the follow-up of the audit findings (follow up). The findings of the audit results are important to be followed up, follow-up is the ultimate goal of the audit itself, this follow-up activity is the execution of what is done in the audit, through follow-up activities it will be produced how much level of commitment and compliance an institution has in completing the recommendations listed in the Audit Result Report.

Follow-up of Audit Results (TLHP) within the scope of regional government in Indonesia has been regulated in Government Regulation of the Republic of Indonesia Number 79 of 2005 concerning Guidelines for Guidance and Supervision of Regional Government Implementation, Regulation of the Minister of Home Affairs Number 23 of 2007 concerning Guidelines for Procedures for Supervision of Regional Government Implementation and Regulation of the Minister of State for Empowerment of State Apparatus Number 9 of 2009 concerning General Guidelines for Implementation, Monitoring, Evaluation and Reporting of Follow-up of Functional Supervision Results, For the completion period of Follow-up of Audit Results (TLHP) is carried out no later than 60 (sixty) calendar days from the receipt of the Audit Results Report (LHP). By considering the various regulations that have been set by the government regarding the implementation of Follow-up of Audit Results (TLHP), it makes it important to follow and implement it.

Follow-up Action Settlement in Way Kanan Regency has been carried out so far, but

in its implementation it has encountered many obstacles and has not been implemented optimally, this can be seen from the low level of compliance of the Regional Work Unit (SKPD) consisting of Agencies/Services/Offices/Sections/Districts in following up on suggestions and recommendations from the audit results of the Way Kanan Regency Regional Inspectorate. The next obstacle faced by SKPD is the disagreement over the results examination/Audit. The inspection of the Way Kanan District Regional Inspectorate was carried out using the State financial inspection standards. However, in its implementation there were still inspection results that were not agreed upon or recognized as findings by the auditee. Disagreement over audit results can occur because the auditor is not careful enough and lack the technical and professional qualities necessary to carry out the audit duties.

According to (Akmal, 2009) internal auditors are required to understand professional standards in depth as a whole. The auditor's professional skills are careful and thorough. show to consideration professional judgment carried out by auditors during the examination. This indicates that the use of skills professional auditor who are careful and thorough (due professional care) will impact towards good or whether or not audit quality (Sinamora, 2007). According to (Indra Bastian, 2010) internal audits that have skills technical and expertise professional will produce quality report.

Various meanings or The definition of *governance* has been issued by many parties, both from international institution /agency and also from institutions within the country. However, basically governance is a combination policies, procedures, processes and structures implemented by an organization to inform, direct, manage and monitor activity organization in order to achieve its goals.

From the definition above, it is implied that the implementation of governance cannot be separated from from objective a organization, therefore approach to implementing governance in every organizations can vary depending on the goals of each organization. The differences approach to implementing governance in a area Can also occurs in the environment Apparatus Supervision Agency Government (APIP), especially with the differences capacity and capability among APIP in Indonesia as shown from the results of the APIP leveling mapping carried out by the BPKP JFA Pusbin which refers to the Internal Audit Capability Model (IACM) in 2010. Based on the results of the APIP capability assessment by BPKP up to 2014, the condition experienced... slight improvement although most are still at level 1 as Head of BPKP report to The President at the National Coordination Meeting for Internal Supervision on May 13 2015 stated that around 85% were still at level 1 and 14% were at level 2, and The remaining 1% is at level 3 of the five levels used reference.

According to (Sondang, Othenk, 2008: 4), effectiveness is the use of resources, facilities and infrastructure in a certain amount which is consciously determined in advance to produce results. a number of goods for services activities carried out. Effectiveness shows the success of whether or not it has been achieved targets that have been set. If the results of the activity are getting closer to the target, it means that the effectiveness is getting higher. In line with this opinion, (Abdurahmat, Othenk, 2008:7), effectiveness is the utilization of resources, facilities and infrastructure in a certain amount that is consciously determined in advance to produce a number of jobs on time.

According to (Mardiasmo, 2002) effectiveness is a measure of whether or not an organization is successful in achieving its organizational goals. An organization is said to be successful if it has achieved its organizational goals, so it can be said that the organization has been running effectively.

According to (Dessler, Tangkilisan, 2005) put forward his opinion that the organization can be interpreted as the arrangement of resources in a work activity, where each activity has been systematically arranged to achieve the predetermined goals. In the organization, each personnel involved in it is given tasks, authority, and responsibilities that are coordinated to achieve the goals of the organization, where the goals of the organization are formulated through deliberation as common goals that are realized together.

It can be concluded that effectiveness is related to the implementation of all main tasks, achievement of goals, timeliness, and active participation of members and is the relationship between stated goals and results, and shows the degree of conformity between stated goals and results achieved.

Organization is a system and human activities that work together. In line with that, the organization is said to be a rational coordination of the activities of a number of people to achieve some common goals through the division of work and functions through the hierarchy of authority and responsibility. The organization has a specific purpose whose structure and purpose are interconnected and depend on human communication to coordinate activities within the organization.

Effectiveness can be used as a measure to see whether or not an organization has achieved its activities or functions so that the goals that have been set can be achieved by optimally using tools and existing sources. In running the regional inspectorate organization must have a theoretical basis that will be taken to achieve the goals and targets to be achieved, in this case the Way Kanan district regional inspectorate has established a work agreement (PK) that will support the achievement of organizational effectiveness in the future, this is very useful for an auditor who must understand the goals and targets of the organization, such as organizational structure, quality/behavior of human resources, organizational culture and management policies and practices.

In supporting the effectiveness of the Way Kanan district regional inspectorate organization, it has tried to make the quality of the organization level III (integrated), in line with human resources/auditors who are required to have knowledge and skills to support their performance. The organizational culture of the regional inspectorate is always prioritized in terms of discipline, ethics and responsibility, the last thing that must be present in organizational effectiveness is the policy of management practices where the supervision standards are stated in the regulation of the Minister of Empowerment of Apparatus and Bureaucracy Number. PER/05/M.PAN/03/2008 concerning the Audit Standards of the Government Internal Supervisory Apparatus, with one of the considerations being that a quality measure is needed in order to realize quality supervision by APIP.

The existing conditions in the Way Kanan district regional inspectorate, especially in each Regional Work Unit (SKPD) which has not been able to improve the quality of performance better than in previous years, Way Kanan Regency every year targets an increase in the SAKIP results assessment to B, for now in 2018 and 2019 the Way Kanan Regency SAKIP assessment is still at the CC level for that each Regional Work Unit (SKPD) needs to improve services, performance and motivation in order to achieve an increase in the level, one of the requirements in the performance audit of each Regional Work Unit (SKPD) is the completion of follow-up to the audit results carried out by both internal and external supervisors (BPKP, BPK, Provincial Inspectorate and other supervisory institutions) in addition through stakeholder policies, for Regional Work Units (SKPD) that have not followed up on the findings of the Inspectorate also affect the performance assessment of each leader of the Regional Work Unit (SKPD). The aim of this research is to find out the extent of the simultaneous and partial influence Auditor Quality and Audit Results Follow-up on effectiveness organization Regional Inspectorate of Way Kanan Regency.

The researcher submit hypothesis as follows:

H1: There is an influence of Auditor Quality ( $x_1$ ) on Organizational Effectiveness (Y) at the Way Kanan Regency Regional Inspectorate.

H2: There is an influence of Follow-up of Inspection/Audit Results ( $X_2$ ) on Organizational Effectiveness (Y) at the Way Kanan Regency Regional Inspectorate.

H3: There is an influence of Auditor Quality ( $X_1$ ) and Audit Result Follow-up ( $x_2$ ) on Organizational Effectiveness (Y) at the Way Kanan Regency Regional Inspectorate.

## **METHOD**

This research was conducted at the Regional Inspectorate of Way Kanan Regency.

With the aim of testing the influence of Auditor Quality and Follow- up on Effectiveness of the Way Kanan Regency Regional Inspectorate Organization.

In this study, there are 2 (two) types variable that is The dependent (Y) used is effectiveness organization whereas variable the independent variables are auditor quality (X<sub>1</sub>), and follow -up as (X<sub>2</sub>).

In carrying out this research, the definition operational variables based on things as referred to above is :

- a. Auditor Quality (Variable X<sub>1</sub>) namely Auditor Quality is the probability that the auditor will find and report violation of the system accountancy government by referring to established accounting and auditing standards.
- b. Action Next (Variable X<sub>2</sub>) namely steps that must be taken by auditor after report audit handed over to auditee. Action Follow-up audit is an activity to identify and document the auditee's progress in implementing will audit recommendations.
- c. Organizational Effectiveness (Y) namely A form of cooperation to achieve goals together effectively and efficiently through activities that have been determined systematically and in them there is a clear division of tasks, authority and responsibility in achieving goals organization.

Respondents were asked to answer about their perceptions and the questionnaire was designed to reveal data using alternative with a scale of 5. While the questionnaire questions made in the form of options double where each question item consists of of five alternative answers. Then the respondents ' answer data was given a score use system scale likert, with alternatives answer choices 1 to 5. The determination of the score in question and then used as a basis basis for analysis use assistance with the SPSS (Statistical Product and Service Solutions) program.

Primary data in this study are the results of observations and questionnaires. The research data is secondary data obtained from from information regarding service. The population in this study was 30 auditors at the Way Kanan Regency Regional Inspectorate. The data was analyzed using multiple regression which previously went through the stages of validity testing, reliability testing and classical assumption testing.

## **RESULTS AND DISCUSSION**

### **Characteristics Respondents**

This research is about the influence of Auditor Quality (X<sub>1</sub>) and Audit Result Follow-up (X<sub>2</sub>) on Organizational Effectiveness (Y) of the Inspectorate Way Kanan Regency. Number of objects The research analyzed 30 respondents with the qualifications of First and Young Auditors in the Way Kanan District Inspectorate. The characteristics of the respondents are explained based on gender, age, education and job group.

Table 4.2. Respondent Characteristics Based on Gender

No.	Gender	Amount	Percentage
1.	Man	16	53%
2.	Woman	14	47%
Amount		30	100%

*Survey data field 2020*

Based on the data above, it is known that there are 17 male respondents (57%), while there are 13 female respondents (43%). Distribution of respondents by age grouped by age 34-35 years, 36-37 years, 38-39 years, 40-43 years and 44-45 years.

Table 4.3. Respondent Characteristics Based on Age

No.	Age	Amount	Percentage
1.	34 Years - 35 Years	1	3%
2.	36 Years - 37 Years	10	33%
3.	38 Years - 39 Years	8	27%
4.	40 Years - 43 Years	3	10%
5.	44 Years - 45 Years	8	27%
Amount		30	100%

Based on the data above, it is known that 1 respondent (3.0%) is aged between 34-35 years, 10 respondents (33.0%) were 36-37 years old, 8 respondents (27.0%) were 38-39 years old, 3 respondents (10.0%) were 40-43 years old, 8 respondents (27.0%) were 44-45 years old.

The level of education of respondents is very influential. This is because the education factor will affect the mindset, analyzing a problem or a person's behavior. The distribution of education levels is classified as Bachelor's Degree only because an auditor must have a minimum education of Bachelor's Degree (S-1). The number of respondents based on education level can be seen as follows:

Table 4.4. Respondent Characteristics Based on Education Level

No.	Level of education	Amount	Percentage
1.	Bachelor's degree (S1, S2, S3)	30	100%
Amount		30	100%

Survey data field 2020

Based on the data above, the education level of an auditor in the Way Kanan district inspectorate must be a bachelor's degree, totaling 30 people (100.0%). Therefore, it can be concluded that the majority of respondents have a Bachelor's degree (S1, S2, S3).

Table 4.5. Respondent Characteristics Based on Group/Rank

No.	Type of work	Amount	Percentage
1.	IVa / IVb / IVc / I V d	-	-
2.	IIIa / IIIb / IIIc / III d	30	100%
3.	IIa / IIb / IIc / I i d	0	0%
Amount		59	100%

Survey data field 2020

Based on the data above it is known that the number of respondents with a level of group that is group IV does not exist respondents, group III numbered 30 respondents (100%) and group II had none (0%). So the majority respondents at the level group III.

**Result of Data Quality Test**

The instrument test conducted includes validity test and reliability test with 30 questions, consisting of 10 questions on the Auditor Quality variable ( $X_1$ ), 10 questions on the Follow-up variable ( $X_2$ ), and 10 questions on the Organizational Effectiveness variable ( $Y$ ). Validity testing is conducted by comparing the correlation value ( $r_{hit}$ ) of each question item with the critical correlation value ( $r_{tab}$ ) at  $df = 30$  and a 95% confidence level, which is 0.361. Reliability testing is conducted by comparing the alpha value with the  $r_{table}$ , the results of the validity and reliability tests can be seen as follows:

According to the validity test result, it is known as many as 10 items of questions regarding the Auditor Quality variable ( $X_1$ ) is valid, 10 question items on the audit result follow-up variable ( $X_2$ ) are valid. the 10 questions on organizational effectiveness, they are valid.

Testing on the variables conducted was to compare the Alpha Value with the critical value of  $r$  ( $r_{table}$ ) at  $df = 30$  and a confidence level of 95%, which is 0.361. The results of the comparison can be seen in the following table:

Table 4.9 Reliability Testing Research Variables

Variables	Alpha Value	$r$ 95% CI $r_{table}$	Information
X1	0.935	0.361	Reliable
X2	0.900	0.361	Reliable
Y	0.911	0.361	Reliable

Source: 2020 Data Processing Results

The results can be stated that all research variables are reliable, because the Alpha value is greater than the critical value  $r$ .

**Multiple Linear Regression Equation Test Results**

The equation test using multiple linear regression aims to determine the regression equation produced in estimating the value of the dependent variable (bound), so that proof of the truth of the formulated hypothesis is needed. Data analysis in the study is to

determine the effect of auditor quality and the completion of follow-up actions on the audit results of the Way Kanan Regency Inspectorate Auditor, the results of the calculation can be seen in the following table:

Table 4.16 Multiple Linear Regression Equation Test

Model		Unstandardized Coefficients		Standardized Coefficients	T	Mr.
		B	Std. Error	Beta		
1	(Constant)	14,006	5,599		2,501	.018
	clt_auditor	.409	.164	.417	2,488	.018
	effectvts	.364	.148	.414	2,465	.019

a. Dependent Variable: effectvts

multiple linear regression equation obtained is:  $Y = 14.006 + 0.409X_1 + 0.364X_2 + E$ .

- intercept constant* value (a) is 14.006, indicating a positive constant value, meaning that if Auditor Quality remains the same and Follow-up remains the same, then Organizational Effectiveness will remain (constant) with a value of 14.006 units.
- The regression coefficient value (b)  $X_1$  is 0.409, meaning that if the quality of the auditor's work is increased by 1 unit, it will increase the Organizational Effectiveness value by 0.409 units.
- The regression coefficient value (b)  $X_2$  is 0.364, meaning that if the completion of follow-up audit results is increased by 1 unit, it will increase the Organizational Effectiveness value by 0.364 units.

The results above were obtained The most dominant regression coefficient value is the regression coefficient value of Auditor Quality, meaning that the greatest contribution in influencing organizational effectiveness depends on Auditor Quality.

### Coefficient Correlation

Table 4.17 Coefficients Simultaneous Correlation

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.777 <sup>a</sup>	.604	.579	7.401

Source: 2020 Data Processing Results

The results of the table above, it is known that the magnitude of the relationship value shown in Auditor Quality and Follow-up together on organizational effectiveness is shown by the R value (*correlation*) of 0.777 or 77.7%. This value is included in the high relationship category because it is at a correlation value of 0.600-0.799. This means that the variables Auditor Quality ( $X_1$ ), and Follow-up of audit results ( $X_2$ ) together are related to organizational effectiveness ( $Y$ ) is included in the positive and close category. This means that if Auditor Quality ( $X_1$ ) is increased and Follow-up ( $X_2$ ) is increased, the effectiveness of the organization will increase.

The correlation analysis conducted partially is intended to determine the relationship between the two variables studied. The correlation value ( $r$ ) is two-way, a positive value indicates a unidirectional relationship ( $X$  increases then  $Y$  increases) and a negative value indicates an inverse relationship ( $X$  increases then  $Y$  decreases).

Based on the calculation results, it can be explained that: The correlation coefficient shows that Auditor Quality and organizational effectiveness has a value of 0.727, the relationship between the two variables is in the "high" category because it is in the interval (0.60-0.799) and the direction of the correlation (+) means that if Auditor Quality is improved properly, it will increase the effectiveness of the organization by better. On the other hand, if the Auditor Quality is not improved properly, it will reduce the effectiveness

of the organization.

Correlation coefficient of audit result follow-up with organizational effectiveness has a value of 0.726, the relationship between the two variables is in the "moderate" category because it is in the interval (0.60-0.799) and the direction of the correlation (+) means that if the follow-up of the audit results is developed properly, it will improve the Organization's Effectiveness better. Conversely, if the follow-up of the audit results is not developed properly, it will reduce the effectiveness of the organization.

Table 4.18 Coefficients Partial Correlation

Correlations

		klts_auditr	tndk_injt	effectstvts
klts_auditr	Pearson Correlation	1	.748 **	.727 **
	Sig. (2-tailed)		.000	.000
	N	30	30	30
tndk_injt	Pearson Correlation	.748 **	1	.726 **
	Sig. (2-tailed)	.000		.000
	N	30	30	30
effective	Pearson Correlation	.727 **	.726 **	1
	Sig. (2-tailed)	.000	.000	
	N	30	30	30

Source: 2020 Data Processing Results

**Coefficient Determination**

Partial determination analysis is used to determine the influence between variables X and Y, so that it can be known how big the percentage is variable X affects variable Y. The value of the Determination Coefficient (KP) =  $r^2 = 0.727 \times 0.727 = 0.528 \times 100\% = 52.8\%$ . So it can be concluded that the magnitude of the influence of Auditor Quality on organizational effectiveness is 52.8%. The remaining 47.2 % is influenced by other variables not discussed in this study.

The value of the Determination Coefficient (KP) =  $r^2 = 0.726 \times 0.726 = 0.527 \times 100\% = 52.7\%$ . So it can be concluded that the magnitude of the influence of Follow-up on organizational effectiveness is 52.7. The remaining 44.1 % is influenced by other variables not discussed in this study.

Coefficient analysis simultaneous determination is used to determine the influence between two or more X variables, so that it can be known how big the percentage is variable X in influencing variable Y. Coefficient test results determination obtained from mark determination (R square) as in the following table:

Table 4.19 Coefficient Determination (R square)

Model Summary

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.777 <sup>a</sup>	.604	.579		7.401

Source: 2020 Data Processing Results

The table above shows the magnitude mark influence Auditor Quality and Follow-up together on organizational effectiveness indicated by the R<sup>2</sup> (R Square) value, which is 0.604 (60.4%). This influence has a value of positive, meaning organizational effectiveness influenced jointly by Auditor Quality and Audit Result Follow-up, while the remainder (39.6%) can be influenced by various other variables not discussed in the study.

Testing hypothesis Simultaneous is done to see the influence Auditor Quality and Follow- up on organizational effectiveness is carried out using the F Test and the test is used to compare mark  $F_{count}$  with  $F_{table}$  with the condition that if  $F_{hit} > F_{table}$  then there is an influence, if  $F_{count} < F_{table}$  then there is nothing influence, and is done by comparing the significance value with the alpha value, the provision is if the sig. value  $\leq 0.05$  then  $H_a$  is accepted and if sig  $> 0.05$  then  $H_a$  is rejected.

Table 4. 20 Simultaneous Test (F Test)

ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2669.991	2	1334.996	24,375	.000 <sup>a</sup>
	Residual	1752.580	32	54,768		
	Total	4422.571	34			

Source: 2020 Data Processing Results

Testing hypotheses that are carried out simultaneously to determine the joint influence between Auditor Quality and Completion follow- up to audit results organizational effectiveness Inspectorate of Way Kanan Regency. Obtained  $F_{hit} = 24.375$  and  $F_{table}$  at  $DF_1 = 2$ ,  $DF_2 = 30$  and level significant 5 %,  $df = nk - 1$  is 3.3 5. Thus the comparison  $F_{count}$  with  $F_{table}$  at the level significant 5%, is  $24.375 > 3.35$ . Based on this comparison, it is known that  $F_{hit} > F_{table}$  at the level significant 5% and significance test earn sig. value =  $0.000 < 0.05$ . Thus,  $H_a$  is accepted, meaning auditor quality and completion follow -up of audit results together has a significant influence to organizational effectiveness Regional Inspectorate of Way Kanan Regency.

Partial hypothesis to determine the effect of  $X_1$  on Y and  $X_2$  on Y, which is carried out separately using the t-test, namely comparing the  $t_{hit}$  values. with  $t_{table}$  at a significant level of 95% ( $\alpha = 0.05$ ). The provision is if  $t_{hit} > t_{table}$  then there is an effect, conversely if  $t_{hit} < t_{table}$  then there is no effect. The value of  $t_{table}$  at a significant level of 95% and  $df = 30$  is 1,701. The results of partial hypothesis testing are :

Table 4. 21 Auditor Quality To Organizational Effectiveness

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14,006	5,599		2,501	.018
	klts_auditr	.409	.164	.417	2.488	.018
	effectstvt	.364	.148	.414	2.465	.019

Source: 2020 Data Processing Results

From the table above, the calculated t value is obtained at  $X_1 = 2.488$ , and the  $t_{table}$  at a significant level of 95% ( $\alpha = 0.05$ ) and  $df (n-2) = 1.701$ . Based on this comparison, the calculated t value on the Auditor Quality variable is greater than the  $t_{table}$  value, and with a significant level of sig.  $X_1 = 0.018 < 0.05$ . From the table above, the calculated t value is obtained at  $X_2 = 2.465$ , and the  $t_{table}$  at a significant level of 95% ( $\alpha = 0.05$ ) is 1.701. Based on this comparison, the calculated t value on the Follow-up variable is greater than the  $t_{table}$  value, and with a significant level of sig.  $X_2 = 0.001 < 0.05$ . In accordance with the test results above, the research hypothesis can be accepted. This means that the results of the partial test of Auditor Quality (X1) and completion of Follow-up on audit results (X2) have a significant influence on the effectiveness of the Way Kanan Regency Regional Inspectorate organization.

The results of the study show that Auditor Quality (X1) has a significant influence on organizational effectiveness at the Regional Inspectorate Auditor of Way Kanan Regency. This means that if the Auditor Quality is improved properly, then the Organizational Effectiveness will also experience a better increase. The results above are in accordance with the theory that work quality becomes a binder and integration, which

is a force that can force employees to comply with the rules and work procedures that have been set. Auditor Quality can also be viewed as a standard of behavioral norms owned by the organization in relation to work, both written, and requiring employees to comply with it, as an effort to increase effectiveness, but in management practice, employees as humans often have traits or weaknesses that are apparent from the ineffectiveness of organizational performance.

Auditor quality is very important for the employee concerned and for the organization because Auditor Quality will affect the effectiveness of employee work. Therefore, employees are the main driving force in the organization. Good Auditor Quality reflects the great sense of responsibility of a person towards the tasks given to him.

According to the theory of *the American Accounting Association (AAA) in the Financial Accounting Standard Committee (2000)*, good audit quality is determined by two things, namely 1) Competence, 2) Independence, where Competence is the way each individual utilizes their knowledge, expertise, and behavior in working (Sawyer, 2003:17). Competence is the basis for the right or wrong steps or processes of carrying out work, if they do not have adequate competence, the auditor will work without any appropriate pattern or steps that should be carried out so that the results are questionable. The 2011 Public Accountant Professional Standards (SPAP) in section 130 concerning competence and professional care and prudence states that auditors must maintain the professional knowledge and expertise needed to ensure the provision of competent professional services to clients or employers. This standard explains that an auditor must work with adequate competence. Work carried out with good competence will make somebody professional in his field and can guarantee appropriate results. Competence is important attributes for an auditor.

Whereas Independence is an attitude of working honestly and objectively without any interference. element own interests and from outside so that the results given are real and true. Independence is one of the most important standards for an auditor, because independence is base from principle integrity and objectivity. Independence in an auditor is fulfilled if the auditor has two elements independence that is independence in fact and independence in appearance. Independence in fact This means that auditors can work objectively in disclosing existing facts. Independence in appearance what is meant is other people's interpretation of auditor independence is demonstrated by the auditor's behavior, so that when the auditor is doing his job shows that the results or the conclusion he came to give it without any influence from any party.

Based on this understanding, it can be concluded that Auditor Quality is an orderly state where a person or group of people who are members of the organization are willing to obey and carry out company regulations, both written and unwritten, based on awareness and realization of achieving a condition between desire and reality and it is expected that employees have competence and an independent attitude so that their effectiveness increases. Furthermore, the purpose of Auditor Quality is to increase work efficiency as much as possible by preventing waste of time and energy. Auditor Quality is needed for further organizational goals, in order to maintain efficiency and prevent and correct individual actions in bad faith towards the group.

The results of the study show that Follow-up (X2) has a significant influence on organizational effectiveness at the Regional Inspectorate Auditor of Way Kanan Regency. This means that if the Follow-up is improved properly, the Organization's Effectiveness will also experience a better increase. Conducive Follow-up is a source of inspiration for employees in working, because with good Follow-up and supporting employee attitudes and actions in working will become more focused and sustainable in order to achieve the previously set organizational goals.

The overview of auditor quality shows highest and lowest results. The highest result is auditor competence, while ability lowest is the ability to carry out *peer review* to maintain effectiveness organization. Efforts that can be made to improve ability implementation *peer review* is joining an association organization auditor profession, improving supplies audit knowledge and experience, setting audit standards, implementing control systems

quality and create peer review guidelines that are made organization auditor profession.

The results of the calculation of the audit follow-up variable illustrate that the ability to guarantee... validity and truth The report is optimal with the highest results. However, the ability to compile reports using standard language needs attention because the results are the lowest. Therefore, it is necessary to agree on report writing standards, socialize these standards, provide training, and form a proofreading team related to the use of easy-to-understand and clear report language. Dominant parameters on the variable Organizational effectiveness is the auditor's ability to clearly understand the audit objectives. This means that the auditor has sufficient ability and knowledge about the organization's objectives so that he can encourage the implementation of tasks effectively. While the lowest parameter in the organizational effectiveness variable is the understanding of audit implementation benchmarks. This data explains that the understanding of audit implementation benchmarks is still lacking. This is because cases and circumstances audit object can diverse and different. Therefore, in order for this capability to accommodate the conditions and problems in each object, it is necessary to compile operational standards. audit procedures that are of a nature bind, socialize, provide training, supervise implementation of audits and carrying out audits in accordance with existing SOPs.

According to Siagian (2003 :75), follow-up is an atmosphere Good work is produced especially in a well-structured organization. Follow-up of Audit Results (TLHP) within the scope government regions in Indonesia have been regulated in the Regulations Government of the Republic of Indonesia Number 79 of 2005 concerning Guidelines Guidance and Supervision Regional Government Administration, Regulation of the Minister of Home Affairs Number 23 of 2007 concerning Guidelines for Procedures for Supervision of Regional Government Administration Regional Government and Regulation of the Minister of State for Empowerment State Apparatus Regulation Number 9 of 2009 concerning General Guidelines for Implementation, Monitoring, Evaluation and Reporting of Follow-up Action on Supervision Results Functional, For the completion period Follow-up of Inspection Results (TLHP) shall be carried out no later than 60 (six) days twenty) days calendar since receipt Audit Result Report (LHP). By paying attention to various regulations that have been set by the government regarding the implementation Follow-up of Inspection Results (TLHP), makes it is important to follow and implement it.

Completion Follow-up in Way Kanan Regency has been carried out so far, but in its implementation... meet Lots obstacles and have not been implemented optimally, this can be seen from low level compliance Regional Work Units (SKPD) consisting of from the Agency/Service/Office/Section/ District in following up on suggestions and recommendations from the audit results Regional Inspectorate of Way Kanan Regency.

The implementation of audits under the regional inspectorate institution of Way Kanan Regency is one of the supervisory functions. The Inspectorate is a Regional Apparatus that has the task of assisting the Regent in organizing government in the field of supervision which is under and responsible to the Regent through the Regional Secretary. In carrying out its main duties and functions, it coordinates with the regional apparatus of Way Kanan Regency (Regional Secretariat, DPRD Secretariat, Services/Agencies/Offices, Regional Technical Institutions) as well as with Internal Government Supervisory Apparatus and external Government in accordance with the provisions of applicable laws and regulations. Several factors that influence the implementation of the regional government supervision function by the Regional Inspectorate Regency Way Right is source day a human.

Apparatus Checker and amount range object existing inspection Not yet there is proportional balance, especially from aspect quantity and quality Apparatus Existing examiner. Ability is a series knowledge and skills possessed by HR in to organize work in accordance with field his job each. Apparatus government expected or sued own ability Good in the form of knowledge, skills as well as attitude adequate behavior, appropriate with demands community. Ability apparatus very play a role important in matter follow

determine quality service public said. Ability apparatus influenced by various factor that is level education, ability settlement work in accordance schedule, ability do cooperation, ability adapt self to change organization, ability in compile plan activity, speed in carry out tasks, level creativity looking for the best work system, level ability in give accountability to superior, level follow inclusion in related training / courses with field of work.

Factor others that influence effectiveness organization in implementation audit among them is existence difference understanding between the authorities examiner with audited parties. There are differences of understanding between the Auditing Officer and the audited parties caused by, among other things, the weak socialization of existing rules/technical instructions. The Internal Control System implemented by each Direct Superior of the Regional Work Unit has not been running effectively as expected. This can be identified that not all activities are oriented towards quality results, on time, right quality, compliance with rules and stakeholder satisfaction.

Therefore, it is necessary to emphasize professional management skills in controlling the organization through firm and measurable standards of organizational performance, including clarification of goals, targets, and indicators of success in accordance with the objectives of strategic management that have been set. Strategic management is related to how to strengthen the viability and effectiveness of public sector organizations both in terms of substantive policies and long-term management capacity. This strategic management integrates all other management processes to provide a systematic, coherent and effective approach to building, achieving, monitoring, and updating the strategic objectives of a public agency. Strategic management is integrated with actions: (a) focusing attention across functional divisions and all levels of the organization on common goals, themes and problems, (b) internal management processes binding and program making to desired results in the external environment, and (c) linking operational, tactical, decision making to strategic long-term goals. The importance of strategic management is a means of providing advanced leadership related to fundamental problems of the organization and its environment in systematic, effective and goal-oriented ways. When successful, strategic management becomes a way of dealing with people, gaining commitment, steering the organization into the future, providing a framework for reorganization and redesign for greater efficiency and quality, and forming partnerships and joint ventures with other organizations. Strategic management has emerged as a versatile tool that public sector management must have if it is to achieve short-term and medium-term survival and long-term development.

Inspectorate as a public sector requires strategic management in carrying out its activities, because as an organization that wants to achieve a goal, public sector organizations need a strategic plan to achieve the goal which is detailed in programs and activities that can synergize to realize the goal. Policy makers can motivate and direct their employees better which can then improve the performance of the organization. The public sector can also formulate future strategies and see the threats and opportunities that exist and set clear targets and directions for the future. Obstacles in implementing strategic management in the public sector occur because the characteristics of the public sector are different from the private sector, as mentioned in the previous paragraph. These obstacles are defined as permanent conditions (structural or procedural) that tend to exist for some period of time that an organization and management must adapt and overcome problems.

Based on the description above, it can be stated that strategic management is a continuous process in order to manage and drive various management processes in an organization. In Indonesia itself, strategic management generally still applies a classical planning model that is formal and sometimes does not have clear measurements related to the intended *outcomes*. This is due to the limited management capabilities in the government sector in general and the lack of commitment from all management parties. This obstacle can be overcome by building strategic competence for managers in the public sector through recruitment, training, promotion based on competence as well as assessment and supervision.

## CONCLUSION

Auditor quality has a positive effect on organizational effectiveness at the Regional Inspectorate Auditor of Way Kanan Regency. Completion Follow -up of audit results has a positive effect on Organizational Effectiveness at the Regional Inspectorate Auditor of Way Kanan Regency. Quality and Completion Joint follow -up of audit results has a positive effect on Organizational Effectiveness at the Regional Inspectorate Auditor of Way Kanan Regency

Improving the quality of auditors is done by increasing the ability to carry out *peer reviews* to maintain the effectiveness of the organization by joining an association of professional auditor organizations, increasing the provision of audit knowledge and experience, setting audit standards, implementing a quality control system and creating peer review guidelines made by professional auditor organizations.

Improving the completion of audit follow-up is carried out by paying attention to the ability to prepare reports using standard language through the need to agree on report writing standards, socialize these standards, provide training, and form a proofreading team related to the use of easy-to-understand and clear report language.

The lowest parameter for organizational effectiveness is the auditor's ability to understand the benchmark for audit implementation, therefore it is recommended that binding audit operating procedures be prepared, socialized, provided training, monitored audit implementation and carried out audits in accordance with existing SOPs.

## REFERENCE

- [1] Arens, A. A., Elder, R. J., & Beasley, M. S. (2020). *Auditing and Assurance Services: An Integrated Approach* (17th ed.). Pearson.
- [2] Behn, B. K., Carcello, J. V., Hermanson, D. R., & Hermanson, R. H. (2021). "The Determinants of Audit Quality: A Review." *Accounting Horizons*, 35(4), 57-80.
- [3] DeAngelo, L. E. (1981). "Auditor Size and Audit Quality." *Journal of Accounting and Economics*, 3(3), 183-199.
- [4] Francis, J. R. (2004). "What Do We Know About Audit Quality?" *The British Accounting Review*, 36(4), 345-368.
- [5] Knechel, W. R., Krishnan, G. V., Pevzner, M., Shefchik, L. B., & Velury, U. (2013). "Audit Quality: Insights from the Academic Literature." *Auditing: A Journal of Practice & Theory*, 32(1), 385-421.
- [6] Watts, R. L., & Zimmerman, J. L. (1986). *Positive Accounting Theory*. Prentice-Hall.
- [7] Jensen, M. C., & Meckling, W. H. (1976). "Theory of the Firm: Managerial Behavior, Agency Costs, and Ownership Structure." *Journal of Financial Economics*, 3(4), 305-360.
- [8] Simunic, D. A. (1980). "The Pricing of Audit Services: Theory and Evidence." *Journal of Accounting Research*, 18(1), 161-190.
- [9] DeFond, M. L., & Zhang, J. (2014). "A Review of Archival Auditing Research." *Journal of Accounting and Economics*, 58(2-3), 275-326.
- [10] Moroney, R., Campbell, F., & Hamilton, J. (2022). *Auditing: A Practical Approach* (4th ed.). Wiley.
- [11] Cohen, J., Krishnamoorthy, G., & Wright, A. (2010). "Corporate Governance and the Audit Process." *Contemporary Accounting Research*, 27(3), 573-607.
- [12] Hay, D., Knechel, W. R., & Wong, N. (2006). "Audit Fees: A Meta-Analysis of the Effect of Supply and Demand Attributes." *Contemporary Accounting Research*, 23(1), 141-191.
- [13] Carey, P., Simnett, R., & Tanewski, G. (2000). "Voluntary Demand for Internal and External Auditing by Family Businesses." *Auditing: A Journal of Practice & Theory*, 19(1), 37-51.
- [14] Public Company Accounting Oversight Board (PCAOB). (2021). *The Importance of Auditor Independence and Audit Quality*.
- [15] International Federation of Accountants (IFAC). (2020). *Handbook of International*

- Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements.
- [16] Association of Certified Fraud Examiners (ACFE). (2022). *Report to the Nations: Global Study on Occupational Fraud and Abuse*.
- [17] Chan, K. H., Lin, K. Z., & Mo, P. L. (2006). "Auditor Independence, Ethical Reasoning, and Audit Quality." *Accounting, Auditing & Accountability Journal*, 19(5), 736-760.
- [18] Ball, R., Jayaraman, S., & Shivakumar, L. (2012). "Audited Financial Reporting and Voluntary Disclosure as Complements: A Test of the Confirmation Hypothesis." *Journal of Accounting and Economics*, 53(1-2), 136-166.
- [19] Carcello, J. V., & Nagy, A. L. (2004). "Audit Firm Tenure and Fraudulent Financial Reporting." *Auditing: A Journal of Practice & Theory*, 23(2), 55-69.
- [20] Myers, J. N., Myers, L. A., & Omer, T. C. (2003). "Exploring the Term of the Auditor-Client Relationship and the Quality of Earnings: A Case for Mandatory Auditor Rotation?" *The Accounting Review*, 78(3), 779-799.
- [21] Lennox, C. S. (1999). "Audit Quality and Auditor Size: An Evaluation of Reputation and Deep Pockets Hypotheses." *Journal of Business Finance & Accounting*, 26(7-8), 779-805.
- [22] Francis, J. R., & Wang, D. (2008). "The Joint Effect of Investor Protection and Big 4 Audits on Earnings Quality around the World." *Contemporary Accounting Research*, 25(1), 157-191.
- [23] Bozec, R., & Dia, M. (2017). "Governance Quality and Audit Quality in Non-Profit Organizations." *Journal of Accounting and Public Policy*, 36(1), 1-22.
- [24] Humphrey, C., Loft, A., & Woods, M. (2009). "The Global Audit Profession and the International Financial Architecture." *Accounting, Organizations and Society*, 34(6-7), 810-825.
- [25] Li, D. (2010). "Does Auditor Tenure Affect Accounting Conservatism? Further Evidence." *Journal of Accounting and Public Policy*, 29(3), 226-241.
- [26] Rittenberg, L. E., Martens, F., & Landes, C. (2007). *Internal Audit: Assurance & Advisory Services*. The Institute of Internal Auditors.
- [27] Brown, V. L., Gissel, J. L., & Johnson, E. N. (2019). "The Effects of Internal Audit Quality and Internal Audit Reporting Relationships on Financial Reporting Quality." *Accounting, Organizations and Society*, 72, 1-14.
- [28] Sloan, R. G. (1996). "Do Stock Prices Fully Reflect Information in Accruals and Cash Flows about Future Earnings?" *The Accounting Review*, 71(3), 289-315.
- [29] Nelson, M. W. (2009). "A Model and Literature Review of Professional Skepticism in Auditing." *Auditing: A Journal of Practice & Theory*, 28(2), 1-34.
- [30] International Auditing and Assurance Standards Board (IAASB). (2021). *International Standards on Auditing (ISA) Handbook*.