

## Ethic Code and Internal Audit Quality

**Riza Nurfidia Febrianti<sup>1</sup>**

Magister Akuntansi Universitas Sultan Ageng Tirtayasa Serang  
[7774210028@untirta.ac.id](mailto:7774210028@untirta.ac.id)

**Lia Uzliawati<sup>2\*</sup>**

Magister Akuntansi Universitas Sultan Ageng Tirtayasa Serang  
[uzliawati@untirta.ac.id](mailto:uzliawati@untirta.ac.id)

\*Corresponding author

**E. Munawar Muchlish<sup>3</sup>**

Magister Akuntansi Universitas Sultan Ageng Tirtayasa Serang  
[muchlish\\_ak@untirta.ac.id](mailto:muchlish_ak@untirta.ac.id)

Received 27 January 2023; Revised 15 March 2024; Accepted 11 April 2024

### **Abstrak**

**Tujuan** - Penelitian ini bertujuan untuk menguji pengaruh kode etik (kompetensi, akuntabel dan profesional) terhadap kualitas hasil audit dan menganalisis peran mediasi kinerja auditor pada pengaruh kode etik (kompetensi, akuntabel dan profesional) terhadap kualitas hasil audit. Komponen Teori Atribusi termasuk dalam model yang diusulkan.

**Desain/Metodologi/Pendekatan** - Data untuk penelitian ini dikumpulkan melalui metode survei, yaitu kuesioner. Data penelitian dan hipotesis dianalisis menggunakan model persamaan struktural (SEM), yang didasarkan pada PLS. Responden adalah 109 auditor internal di Kejaksaan Agung Republik Indonesia.

**Temuan** - Hasil penelitian ini menunjukkan bahwa: kompetensi, akuntabel dan profesional memiliki pengaruh secara positif dan signifikan terhadap kualitas hasil audit. Selain itu, kompetensi, akuntabel dan profesional memberikan pengaruh secara positif dan signifikan secara positif terhadap kinerja auditor. Kinerja auditor memiliki pengaruh secara positif dan signifikan terhadap kualitas hasil audit. Kinerja auditor sebagai peran mediasi pada penelitian ini adalah mediasi secara penuh, yang berarti bahwa secara signifikan variabel independen (kompetensi, akuntabel dan profesional) mampu mempengaruhi variabel dependen (kualitas hasil audit) tanpa melalui variabel mediasi (kinerja auditor).

**Keterbatasan/Implikasi Penelitian** – Meningkatkan dan mempertahankan Kode Etik (kompetensi, akuntabel dan profesional) di lingkungan Auditor Internal di Kejaksaan Agung Republik Indonesia.



**Kata Kunci:** *Auditor Internal, Kompetensi, Akuntabel, Perilaku Profesional, Kinerja Auditor, dan Kualitas Hasil Audit*

## Abstract

**Purpose** - The research aims to test the influence of codes of ethics (competence, accountability, and professionalism) on the quality of audit results and to analyze the role of mediation in audit performance and the impact of the codes (competence, accounting, and professionalism) on the quality of auditing results. The attribution theory component is included in the proposed model.

**Design/methodology/approach** - Data for this research is collected through survey methods, namely questionnaires. Research data and hypotheses are analyzed using a structural equation model (SEM), which is based on PLS. Respondents are 109 internal auditors at the Supreme Prosecutor's Office of the Republic of Indonesia.

**Findings** - The results of this study show that competence, accountability, and professionalism have a positive and significant influence on the quality of the audit outcome. In addition, competency, accountant, and professional influence positively and significantly on the performance of the auditor. The auditor's performance has a positive and significant impact on the quality of the audit outcome. Audit performance as a mediation role in this research is fully mediated, which means that significantly independent variables (competence, accounting, and professional) are able to influence the dependent variable (quality of audit outcomes) without going through the mediation variable (auditor performance).

**Research limitations/implications** – Improve and maintain the Code of Ethics (competence, accountability and professionalism) within the Internal Auditor environment at the Attorney General's Office of the Republic of Indonesia.

**Keywords:** **Internal Audit, Competence, Accountability, Professional Behavior, Auditor Performance, and Audit Quality**

## Introduction

Indonesia is a country that embraces a democratic system. In the current era of democracy, society expects the government to implement good governance, in line with the increase in public knowledge in today's life (Parasayu and Rohman, 2014). The bureaucratic paradigm held by public sector management is to make governance as effective and efficient as possible, they can more easily cope with demands of society and environmental change. Pusdiklatwas BPKP (2014) stated that mechanisms and accountability patterns of the public sector do not only originate from the bottom to the top. In this sense, employees are

hierarchically responsible for all activities carried out by officials above them. However, accountability is also carried out to parties outside (external) public organizations (for example, to the public or to the private sector).

Based on the government's commitment to realizing a government that is open, accountable and free from KKN (corruption, collusion and nepotism) as outlined in Law Number 28 of 1999 regarding the Government of Republic of Indonesia which is free from KKN (corruption, collusion and nepotism). In terms of preventing and monitoring KKN practices, good governance plays a core role. Good governance must be implemented at the level of the work unit, such as an APIP

organization, agency, or technical directorate, not only at the level of the institution, regional government, and government or institutional level. In accordance with applicable standards, the roles and responsibilities of the Government Internal Supervisory Apparatus (APIP) include providing assurance (assurance activities) and consulting services (consulting activities) to support management in achieving organizational goals.

Auditor are professionals who work for the public sector and are required to obey the regulations of the public service. They must follow the APIP audit standards as well as the Code of Ethics of Government Internal Oversight Appliances (APIP). Therefore, how should the behavior of a government auditor be and what should be done so that the results of the employee's work meet the standard of quality that must be achieved, the main thing is to know every individual who works as a government supervisory officer. A profession must meet a standard, namely criteria or performance quality measures. Different with a procedure which is a series of steps that must be carried out by a professional to achieve a specific standard, According to BPKP (2014), audit standards are necessary to keep the quality of audited work. If auditors do not comply with these standards, it means they do not work according to audit standards, and audit reports are considered poor quality.

Pusdiklatwas BPKP (2014) stated that to maintain the quality of auditors' work, audit standards are required. If an auditor does not want to follow these rules, this indicates that the auditor is working in accordance with standards and good quality audit. The quality of the results of the auditor's work will effect the accuracy or failure of the decisions that will be taken, as well as the quality results of the audit.

No fixed definition regarding the quality of the audit result, so it is a service that is difficult to measure objectively. Understand that the quality of the audit result

is difficult to carry out due to its complexity. So that its properties and qualities are misunderstood. The quality of audit results is difficult to standardize objectively because it is complex and difficult to understand. Therefore, there are frequent mistakes in determining nature and quality. The results of the inspection show that a good and responsible institution or government oversees and manages its finances well. According to BPKP (2014), poor internal audit results allow government agencies to make mistakes and deviations in using budgets. If this happens, government officials run the risk of being prosecuted. Corruption is a problem because of its complexity, which includes morals and intellectual attitudes, lifestyle needs, culture and social environment, economic requirements and demands, economic social stability, economic structure and system, political cultural system, balance mechanisms, and the weakness of bureaucracy/procedures. administration (including surveillance systems) in the fields of finance and public services (Arif, 2003). This shows that corruption is a serious problem that is difficult to handle and the government has consistently failed to address it. In addition, society's demands to control the government have always focused on the issue of corruption. Apart from the Corruption Eradication Commission (KPK), which was created based on Law Number 30 of 2002, the Indonesian Republik Supreme Court is one of the legal bodies whose task is to monitor corruption practices. The Attorney General's Office is also expected to work with the highest level of honesty, so that the public will have genuine confidence in the government.

The focus of this research is how the quality of audit results produced by different auditors has different qualities anyway. The investigation was carried out because the Auditor's audit report of the Supreme Prosecutor's Office was not uniform between the High Court and the High Prosecution of the Republic of

Indonesia. Although there are standards for producing audit reports that must be followed, they are not always applied when creating audit reports. In addition, it is seen based on the quality of an internal auditor who has been in office for less than 10 years and has a different background, because the approval of internal auditors carried out by the Attorney General's Office was opened in 2014.

## **Literature Review and Hypothesis**

### **Attribution Theory**

The theory of attribution is the process of concluding a person's themes, intentions, and characteristics by looking at their real behavior (Baron dan Bryne, 1979). According to Robbins (1996), this theory shows how people explain the causes of their behavior or themselves when determining whether they are influenced by internal and external factors.

Fritz Heider (1958) states that the theory of attribution describes how a person behaves towards others or himself. This theory includes internal factors such as authenticity, character, or attitude, and external factors like stress from a particular situation that can affect a person's behavior.

### **Government Internal Supervisory Apparatus (APIP)**

According to Article 47 paragraph 2 (a) of Government Regulation No. 60 of 2008, APIP is the apparatus of performance, internal supervision, tasks, and functions of government agencies. APIP has several strategic tasks, including (1) supervise government programs and policies; (2) ensuring that government organizers are not corrupt; (3) helping to accelerate budget absorption accountability to boost economic growth; and (4) avoid policy makers from making mistakes, especially in relation to budget implementation, so that they are not criminalized (Kurnia, 2020). Permenpan No. PER/220/M.PAN/7/2008 states that an auditor is a person with the authority, scope,

and obligations to carry out internal oversight of government agencies, institutions, and/or other parties in the relevant field. They carry out the interests of the state in agreement with the provisions of the law, in which civil state officials have rights and duties granted entirely by the authorized officials.

### **Competence**

According to Pusdiklatwas BPKP (2014), competence is the capacity of an individual to fulfill their obligations in terms of their knowledge, abilities, and behavioral attitudes. Government internal auditors employ their knowledge, expertise, and abilities to implement internal supervision services, while personal experience is also a factor. An auditor must have knowledge about the nature and causes of errors to determine their core ideas (Parasayu et al., 2014).

### **Accountability**

According to Pusdiklatwas BPKP (2014), accountability is the ability to answer questions and provide insight into a person's actions and performance to parties who have the ability to ask for information or accountability. Intern auditors in the government must convey responsibility for their implementation and actions to parties who have the right or authority to demand accountability. Sanjaya et al. (2019), stated that accountability is social psychological encouragement to realize a person's responsibility towards their environment. Every action you take as an auditor must always be guided by moral principles.

### **Professional Behavior**

Pusdiklatwas BPKP (2014) stated that Professional behavior is an action that exemplifies the characteristics, and qualities of a profession or professionalism that requires a high level of intelligence to carry out its duties. Internal audit auditors must conduct themselves in accordance with the good name of their profession and avoid doing anything that could cause people to

doubt their trustworthiness in the organization or internal audit profession. According to Susilawati (2018), internal auditors must carry out their duties with honesty and accountability in order to provide quality work, act professionally, and utilize their experience.

### **Auditor Performance**

As decided by the State of Administration Republic of Indonesia (number: 239/IX/6/8/2003), performance is a measure of the degree of success or failure of an institution in carrying out its primary jobs and functions. According to Hasibuan (2001), performance is the result of performing tasks assigned to someone based on skills, experience, wisdom, and period.

According to Kalbers and Fogarty (1995), audit performance is the type of job in which an auditor performs his duties according to the assigned responsibilities and the quality of work.

### **Quality of Audit Results**

Saptantinah (2021) said that if audits were conducted in accordance with procedures, audit quality could be produced. Audit quality according to Deis and Giroux (1992) is the auditor's ability to find errors in the customer company's financial reports. Audit quality according to De Angelo (1981), is the auditor's capacity to identify and report errors in the customer company's accounting and accounting systems. In order to quality audit results, auditors must conduct audits in accordance with certain rules set out in the Code of Ethics.

### **Hypothesis**

#### **Competence in Auditor Performance**

Other research that examines the competence variables of an auditor on auditor performance has been carried out by Kneefel et al. (2017) and Basri (2020), who specified that competence variables have a serious effect on auditor performance.

Other research that examines the competence variables an auditor on auditor

performance has been carried out by Tumundo et al. (2019); Ulfah et al. (2018), and Ayem et al. (2018), who stated that competence variables have a significant effect on auditor performance.

**H1a : Competence has a positive and significant effect on auditor performance.**

#### **Accountability for Auditor Performance**

Other research that examines the accountability variables of an auditor on auditor performance has been carried out by Kusuma et al. (2021), Jatmiko (2020), and Basri (2020) who stated that accountability variables have an important effect on auditor performance.

**H1b : Accountability has a positive and significant effect on auditor performance.**

#### **Professional Behavior on Auditor Performance**

Other research that examines the professional behavior variables of an auditor on auditor performance has been carried out by Rahmat et al. (2022); Monique et al. (2020); and Hakim et al. (2020), that stated that professional behavior variables have an important effect on auditor performance.

**H1c : Professional Behavior has a positive and significant effect on auditor performance.**

#### **Competence in the Quality of Internal Audit Results**

According to Calocha et al. (2020), Siahaan et al. (2018), and Salsabila et al. (2011), the competency variable has a significant influence on the quality of internal audit results. These studies are one of the few studies that look at the relationship between auditor competency variables and the quality of audit results.

An additional study by Parasayu et al. (2014) and Ayem et al. (2019) who looked at the auditor competency variables and the quality of audit results found that they had quite a large influence on the quality of internal audit results.

**H2a : Competence has a positive and significant effect on the quality of internal audit results.**

#### **Accountability for the Quality of Internal Audit Results**

Salsabila et al. (2011), Laksita et al. (2019), and Ardini (2010) conducted additional research that looks at the accountability variables of an auditor on the quality of audit results. They found that accountability variables significantly affect the quality of internal audit results.

**H2b : Accountability has a positive and significant effect on the quality of internal audit results.**

#### **Professional Behavior on the Quality of Internal Audit Results**

Other research that examines the professional behavior variables of an auditor on the quality of audit results has been carried out by Calocha et al. (2020) and Susilawati (2018), who stated that professional behavior variables have a significant effect on the quality of internal audit results.

Other research that examines the professional behavior variables of an auditor on the quality of audit results has been carried out by Karismanda et al. (2020), who stated that professional behavior variables have a significant effect on the quality of internal audit results.

**H2c : Professional behavior has a positive and significant effect on the quality of internal audit results.**

#### **Auditor Performance on the Quality of Internal Audit Results**

Other research that examines the performance variables of an auditor on the quality of audit results has been carried out by Sudjono (2011), Didi et al. (2021), and Azizah et al. (2019) who stated that auditor performance variables have a significant effect on the quality of internal audit results.

**H3 : Auditor performance has a significant effect on the quality of internal audit results.**

## **Research Method**

There are 109 internal auditors at the Attorney General's Office of the Republic of Indonesia who are the sample subjects for this research.

The research uses non-probability sampling, or ease. According to Sekaran and Bougie (2017:59), convenience sampling means fetching data from individuals who are happy to give it. In addition, sampling procedures must meet the needs of the most easily accessible or obtainable specific population samples.

The kind of primary data used in this research is obtained from the dissemination of the questionnaire as a tool. This study involves surveys or field research. In this research, the Partial Least Square (PLS) is used to test the hypothesis. SmartPLS Version 3.0 is the software used to implement SEM-PLS techniques.

#### **Operational Research Variables**

Competence, accountability, and professional behavior are the independent variables; auditor performance is the moderating variable; and the quality of the internal audit results is the dependent variable.

#### **Competence**

Gita et al. (2018) stated that competency qualifications required by auditors to carry out audits correctly. Conceptually, the high level of competition possessed by the research team will provide a good quality of research results, however, on the other hand, if the competition achieved by the research team is very minimal then the quality of the research results will be bad too.

This research uses the competence variable with the following indicators:

KPT1 : General Knowledge

KPT2 : Education and Advance Training  
 KPT3 : Certification Position

KA 5 : Communication of the results of the assignment

**Accountability**

Salsabila et al. (2011) stated that accountability is the auditor's acts to parties who have the right to request answers or information from individuals or organizations that are responsible for managing the specific resource.

This research uses the accountability variable with the following indicators:

- AKT1 :The great motivation for job management.
- AKT2 :The extent of efforts (employment resources) that are provided for employment.
- AKT3 :The level of trust that the work carried out will be reviewed by superiors.

**Professional Behavior**

Karismanda et al. (2020) stated that to produce quality audit results and good performance, an auditor must maintain a positive professional reputation and avoid actions that could tarnish his good name.

This research uses the professional behavior variable with the following indicators:

- PP1 : Devotion to the Profession
  - PP2 : Professional Confidence
  - PP3 : Relationships with Colleagues
- Professional

**Auditor Performance**

According to Rahmat et al. (2022), the performance of an auditor is a measure of how well an auditor performs his task. This scale can be used to evaluate the quality of the auditor's work.

This research uses auditor performance variables with the following indicators:

- KA 1 : Quality of work
- KA 2 : Quantity produced
- KA 3 : Use of time at work
- KA 4 : Application of assignments

**Quality of Audit Results**

Karismanda et al. (2020) stated that audit quality is a process to ensure that generally applicable audit standards are adhered to in every audit process. Auditors follow certain audit quality control procedures, which help them meet these standards consistently in each of their assignments.

This research uses the variable quality of audit results with the following indicators:

- KHA1 : Quality of the Audit Process
- KHA2 : Quality of Audit Results
- KHA3 : Follow-Up of Audit Results

**Results and Discussion**

**Model Evaluation**

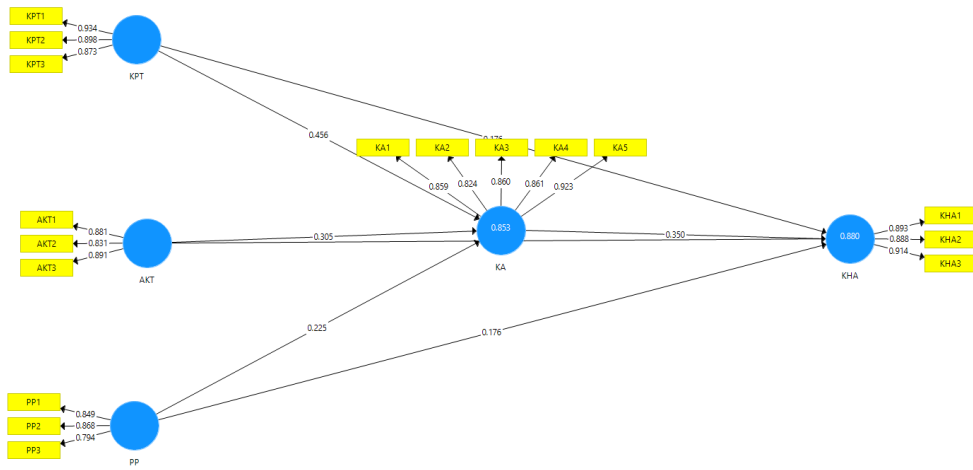
The model was analyzed in three stages: testing for convergent validity, discriminant validity, and reliability.

**Table 1**  
**Table of Algorithm**

Construct	R Square	Cronbach's Alpha	rho_A	Composite Reliability	(AVE)
Auditor Performance	0,853	0,916	0,921	0,937	0,750
Performance Audit Results	0,880	0,881	0,881	0,926	0,807
Accountability	-	0,837	0,844	0,902	0,754
Competence	-	0,885	0,893	0,929	0,813
Professional Behaviour	-	0,787	0,795	0,876	0,702

**Source: Primary Data (Processed by Researchers)**

According to the algorithm table above, convergence validity has been met if an AVE construction is greater than 0.50. The results of convergent validity, discrimination, and reliability tests, the following conclusions can be drawn:



**Figure 1**  
**Image Model Algorithm**  
 Source: Smart PLS version 3.0 (Processed by Researchers)

**Research Hypothesis Testing**

**Table 2**  
**Path Coefficients**

Hypothesis Notation	Construct	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	Information
H1a	KPT -> KA	0,456	0,460	0,078	5,828	Supported
H1b	AKT -> KA	0,305	0,308	0,062	4,932	Supported
H1c	PP -> KA	0,225	0,217	0,080	2,808	Supported
H2a	KPT -> KHA	0,176	0,179	0,087	2,050	Supported
H2b	AKT -> KHA	0,298	0,297	0,075	3,956	Supported
H2c	PP -> KHA	0,176	0,170	0,079	2,234	Supported
H3	KA -> KHA	0,350	0,351	0,095	3,678	Supported

Source: Primary Data (Processed by Researchers)



**H1a : Competence has a positive and significant effect on auditor performance.**

Based on the path coefficient table above, the research hypothesis shows that competence has a positive and significant effect on auditor performance, with the T statistical value of the competency variable on auditor performance of 5.828 or more than  $\geq 1.64$ . Based on these results, it can be stated that **Hypothesis 1a is supported** and is related to previous research conducted by Tumundo et al. (2019), Ulfah et al. (2018), and Ayem et al. (2018).

**H1b : Accountability has a positive and significant effect on auditor performance.**

The previous path coefficient table shows that the accountability variable has a positive and significant effect on auditor performance, with the T statistical value of the accountability variable on auditor performance of 4.932 or more than  $\geq 1.64$ . Based on these results, it can be stated that **Hypothesis 1b is supported** and is related to previous research conducted by Kusuma et al. (2021), Jatmiko (2020), and Basri (2020).

**H1c : Professional behavior has a positive and significant effect on auditor performance.**

The path coefficient table above shows that the professional behavior variable has a positive and significant effect on auditor performance, with the statistical T value of the professional behavior variable on auditor performance of 2.808 or more than  $\geq 1.64$ . Based on these results, it can be stated that **Hypothesis 1c is supported** and is related to previous research conducted by Rahmat et al. (2022), Monique et al. (2020), and Hakim et al. (2020).

**H2a : Competence has a significant effect on the quality of internal audit results.**

The previous path coefficient table shows that the competency variable has a positive and significant effect on the quality of audit results, with the statistical T value of the

competency variable on the quality of audit results of 2.030 or more than  $\geq 1.64$ . Based on these results, it can be stated that **Hypothesis 2a is supported** and is related to previous research conducted by Calocha et al. (2020), Siahaan et al. (2018), and Salsabila et al. (2011).

**H2b : Accountability has a significant effect on the quality of internal audit results.**

The previous path coefficient table shows that the accountability variable has a positive and significant effect on the quality of audit results, with the statistical T value of the accountability variable on the quality of audit results of 3.956 or more than  $\geq 1.64$ . Based on these results, it can be stated that **Hypothesis 2b is supported** and is related to previous research conducted by Salsabila et al. (2011), Laksita et al. (2019), and Ardini (2010).

**H2c : Professional Behavior has a significant effect on the quality of internal audit results.**

The path coefficient table above shows that the professional behavior variable has a positive and significant effect on the quality of audit results, with the statistical T value of the professional behavior variable on the quality of audit results of 2.234 or more than  $\geq 1.64$ . Based on these results, it can be stated that **Hypothesis 2c is supported** and is related to previous research conducted by Calocha et al. (2020); Susilawati (2018).

**H3 : Auditor performance has a significant effect on the quality of internal audit results**

The path coefficient table above shows that the audit performance variable has a positive and significant influence on the quality of audit results, with a statistical T value for the auditor performance variable of 3.678 or more than  $\geq 1.64$ . Based on these results, it can be stated that **Hypothesis 3 is supported** and is related to previous research conducted

by Sudjono (2011), Didi et al. (2021), and Azizah et al. (2019).

## Conclusion and Recommendation

The conclusions of this research are:

1. The hypotheses 1a, 1b, and 1c in this research were accepted or supported because the variables of competence, accountability, and professional behavior had a positive and significant impact on auditor performance. These results showed that the higher the competency, responsibility, and professional conduct of an auditor, the better their performance.
2. The hypotheses 2a, 2b, and 2c in this research are accepted and supported because the variables of competence, accountability, and professional behavior have a positive and significant impact on the quality of the audit results. The results show that the higher the competency, responsibility, and professional conduct of an auditor, the better the audit result.
3. Hypothesis 3 in this research was accepted and supported because the performance variable of the auditor had a positive and significant impact on the quality of the audit results. The results showed higher audit performance and higher quality audit results.

## Reference

- Abdillah, W., & Hartono, J. (2015). Partial Least Squares (PLS): Alternatif Structural Equation Modelling (Sem) Dalam Penelitian Bisnis. Yogyakarta: C.V. Andi Offset.
- Aditya, M., Rahmat, A., Prihatni, R., & Khairunnisa, H. (N.D.). Pengaruh Etika Profesi, Profesionalisme, Dan Gaya Kepemimpinan Terhadap Kinerja Auditor Internal Pemerintah. *Jurnal Akuntansi, Perpajakan, dan Auditing*, 3 (2), 265 – 288.
- Ayem, S., Jehadi, D., & Kunci, K. (2019). Pengaruh Kode Etik Aparat Pengawasan Intern Pemerintah (Apip) Dan Pengalaman Kerja Auditor Internal Terhadap Kualitas Audit E-Issn. *Jurnal Akuntansi Dan Governance Andalas 2 (1)*, 1-25.
- Ayem, S., Wahyu, A., Prodi, S., & Fakultas Ekonomi, A. (2018). Pengaruh Komitmen Organisasi Dan Penerapan Kode Etik Aparat Pengawasan Intern Pemerintah Terhadap Kinerja Auditor Pemerintah (Studi Kasus Pada Badan Pengawasan Keuangan Dan Pembangunan Perwakilan Daerah Istimewa Yogyakarta). *Jurnal Akuntansi & Manajemen Akmenika*, 15 (2) 109 – 121.
- Calocha, R., & Herwiyanti, E. (2020). Factors That Affect Audit Quality. *Journal Of Contemporary Accounting*, 2(1), 35–48.
- Didi, T., Widyastuti, C., & Anwar. (2021). Menata Kembali Kedudukan Dan Fungsi “Konsep Suci Audit” Dalam Hubungannya Dengan Kinerja Auditor Dan Kualitas Hasil Audit. *Jurnal Akunida*, 7 (2), 165 – 189.
- Prima Monique, E., & Nasution, S. (2020). Pengaruh Profesionalisme, Independensi Auditor, Etika Profesional, Dan Gaya Kepemimpinan Terhadap Kinerja Auditor. *Journal Ekombis Review*, 8(2), 171–182.
- Wulandari, R., & Prasetya, R. (2020). Pengaruh Penerapan Teknologi Informasi Dan Profesionalisme Terhadap Kinerja Auditor. *Eko Preneur*, 1 (2), 202 – 217.
- Felina Kusuma, A. (2021). Pengaruh Akuntabilitas, Transparansi, Dan Sistem Pengendalian Internal Terhadap Kinerja Instansi Pemerintah. *Jurnal Ilmu dan Riset Akuntansi*, 10 (9), 1 – 18.
- Hakim, K. H., Berutu, E., Lase, M., & Agustinus, J. (2020). Pengaruh Profesionalisme, Etika Profesi dan Pelatihan Auditor Terhadap Kinerja

- Auditor Pada Badan Pengawasan Keuangan Dan Pembangunan (BPKP) Sumatera Utara. *Jurnal Ekonomi dan Akuntansi*, 4 (2), 200 – 212.
- Al Matarneh, G. F. (2011). Factors Determining The Internal Audit Quality In Banks : Empirical Evidence From Jordan. *International Research Journal Of Finance And Economics*, ISSN 1450 – 2887 (73), 110 – 119.
- Jatmiko, B. (2020). Pengaruh Pengawasan Internal, Akuntabilitas Dan Transparansi Terhadap Kinerja Pemerintah Daerah Kabupaten Sleman (Survei Pada Seluruh Satuan Kerja Perangkat Daerah Kabupaten Sleman). *Jurnal Akuntansi Trisakti*, 7(2), 231–246.
- Sudjono. (2017). Pengaruh Kinerja Auditor Dan Tingkat Pelatihan Auditor Terhadap Kualitas Hasil Pemeriksaan. *Jurnal Akuntansi Bisnis*, 4 (2), 75 – 100.
- Kneefel, E. O., Sondakh, J. J., Mawikere, L., (2017). Pengaruh Kode Etik Apip Terhadap Kinerja Auditor Pemerintah Pada Inspektorat Provinsi Maluku Utara. *Jurnal Riset Akuntansi Going Concern*, 12 (2), 636 – 660.
- Kurnia, S. D. (2020). Implementation of Strategic Role of the Government Internal Supervision Personnel (APIP) in improving of Supervision Qualities (Study at the Inspectorate of Bandar Lampung). *Proceeding International Conference On Information Technology And Business*, 104 – 118.
- Tjun, L. T., Marpaung, E.I., Setiawan, S. (2012). Pengaruh Kompetensi dan Independensi Auditor terhadap Kualitas Audit. *Jurnal Akuntansi*, 4(1), 33-56.
- Ulfah, M., U., Luklastuti, F. (2018). Pengaruh Kompetensi Dan Independensi Pada Kinerja Auditor Internal Pemerintah Dengan Etika Auditor Sebagai Variabel Moderasi (Studi Pada Inspektorat Kabupaten Tegal). *Jurnal Manajemen Teori dan Terapan*, 11 (1), 39 – 50.
- Linting, I. (2013). Pengaruh Kompetensi Objektivitas, Independensi, Dan Kinerja Auditor Internal Terhadap Kualitas Audit Pada BRI Inspektorat Makassar. (*Skripsi, Universitas Hasanuddin Makassar*).
- Basri, Y., O. (2020). Pengaruh Kompleksitas Tugas, Akuntabilitas Dan Kompetensi Terhadap Kinerja Auditor Pada Inspektorat Kabupaten Pesisir Selatan. (*Tesis, STIE “KBP” Padang*).
- Parasayu, A., & Rohman, A. (2014). Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Hasil Audit Internal (Studi Persepsi Aparat Intern Pemerintah Kota Surakarta Dan Kabupaten Boyolali). *Diponegoro Journal Of Accounting*, 3(2), 1–10.
- Pusat Pendidikan dan Pelatihan Pengawasan Badan Pengawasan Keuangan dan Pembangunan (BPKP). (2014). Audit Internal, Bogor : Pusdiklatwas BPKP.
- Pusat Pendidikan dan Pelatihan Pengawasan Badan Pengawasan Keuangan dan Pembangunan (BPKP). (2014). Kode Etik Dan Standar Audit Internal, Bogor : Pusdiklatwas BPKP.
- Pusat Pendidikan dan Pelatihan Pengawasan Badan Pengawasan Keuangan dan Pembangunan (BPKP). (2014). Tata Kelola, Manajemen Risiko, Dan Pengendalian Internal. Bogor : Pusdiklatwas BPKP.
- Utami. (2015). Pengaruh Integritas, Obyektivitas, Kerahasiaan, Kompetensi Dan Pengalaman Kerja Terhadap Kinerja Auditor Pada Inspektorat Provinsi Riau. *Jom. Fekon* 2 (2), 1 – 14.
- Ramadhanty, R. W. (2013). Pengaruh Pengalaman, Otonomi, Profesionalisme, Dan Ambiguitas Peran Terhadap Kinerja Auditor Pada KAP di DIY. *Jurnal Nominal*, 2 (2), 61 – 75.
- Salsabila, A., Prayudiawan, H. (2011). Pengaruh Akuntabilitas, Pengetahuan

- Audit Dan Gender Terhadap Kualitas Hasil Kerja Auditor Internal (Studi Empiris Pada Inspektorat Wilayah Provinsi DKI Jakarta). *Jurnal Telaah & Riset Akuntansi*, 4 (1), 155 – 175.
- Saptantinah, D., Sarwono, A. (2021). Faktor-Faktor Kualitas Hasil Audit Yang Dimoderasi Time Budget Pressure (Survey Kap Di Jateng Diy). *Jurnal Ekonomi Dan Perbankan*, 1(1), 89 – 96.
- Sekaran, U. & Bougie, R. (2017). *Metode Penelitian Untuk Bisnis*. Jakarta : Salemba Empat.
- Septony B. Siahaan & Simanjuntak A. (2018). Faktor – Faktor Yang Mempengaruhi Kualitas Hasil Audit Di Lingkungan Pemerintah Daerah (Studi Kasus Pada Inspektorat Pemerintah Provinsi Sumatera Utara). *Jurnal Manajemen*, 4 (2), 153 – 161.
- Sudrajat, L. A., Rifai, A., & Pituringsih, E. (2019). Pengaruh Time Budget Pressure, Kompleksitas Audit, Dan Skeptisisme Profesional Auditor Terhadap Kualitas Hasil Pemeriksaan (Studi Empiris Pada Inspektorat Se-Pulau Lombok). *Jurnal Akuntansi Aktual*, 3 (2), 135 – 145.
- Samsuar. (2019). Teori Atribusi. *Jurnal Network Media*, 2(1), 65 – 69.
- Tumundo, M. & Sondakh, J. J. (2019). Pengaruh Kepatuhan Pada Kode Etik, Kompetensi Dan Pengalaman Audit Terhadap Kinerja Auditor Pada Inspektorat Daerah Provinsi Sulawesi Utara. *Jurnal EMBA*, 7 (4), 4945 – 4958.