

Sustaining Government Internal Auditor Performance: A Mixed Method Study

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Abstract

Both public and private organizations in the modern era greatly value the services of auditors since the outcomes of their decisions can reveal an organizations transparency. To ensure no errors are made when evaluating an organization, an auditor needs to be competent and independent in attitude. This study aims to analyze and examine the factors that influence time budget pressure, independence, and competence on internal auditor performance in BPKP North Sumatera. Research is being conducted using an applied mixed-methods approach. All BPKP North Sumatera auditors are included in the research population for both the qualitative and quantitative sections. Purposive sampling was used to select six audit managers and staff for the qualitative section research sample and to select fifty-five people for the quantitative section study sample. The data was analyzed with Partial Least Squares-Structural Equation Modeling (PLS-SEM). The results of this study indicate that time budget pressure, independence and competence have significant effects on the internal auditor performances. Meanwhile, motivation had no effect on the performance of the internal auditor in BPKP North Sumatra. Motivation is proven to be able to mediate the effect of independence on auditor performance. Motivation is unable to mediate the effect of time budget pressure and competence on the internal auditor performances in BPKP North Sumatera. The study findings suggest that internal auditors should be considered when evaluating government sector audits and that they should be provided with information to help government internal auditors maintain and enhance audit quality.

Keywords: *Competence, government internal auditor performance, independence, motivation, time budget pressure.*

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INTRODUCTION

Public opinion is becoming a more important factor in evaluating government performance these days. This is because people can now readily access the information they need in the current open era thanks to higher average levels of public education and also increasingly sophisticated communication technologies (Setyaningrum & Kuntadi, 2019). Higher public demands for state administrators' accountability are encouraged by this phenomenon. This is a result of the public's keen interest in the way public sector organizations, in this case, the government, implement policies, programs, and projects and also carry out their daily operations. The public payment of taxes and levies naturally results in this type of attention (Ginting et al., 2023). Nowadays, the role of the auditor profession is fairly significant, particularly when it comes to conducting audits of the operations of the organizations that are represented in financial reports. According to Nasution & Hanum (2024), when performing their duties, auditors should be able to help interested parties, private and government agencies, make information-based decisions and assess the degree of successful actions taken in accordance with preexisting plans. The Financial Supervisory and Development Board, or BPKP, is tasked with managing government affairs, particularly in the areas of national development and state/regional financial supervision, as per Presidential Regulation Number 192 of 2014. In addition to PP (Government Regulation) No. 60 of 2008 regarding the Government Internal Control System (SPIP), BPKP performs implementation guidance and internal supervision, which includes accountability for state finances (Pesudo et al., 2023).

In Indonesia, the second most corrupt province is in North Sumatra, according to the corruption ranking for 2021. In an article published on June 10, 2021, on Kompas.com, the Governor of North Sumatra, Edy Rahmayadi, expressed this. According to the governor of North Sumatra, there has been an increase since the province was named the fourth most corrupt in 2020 (Nasution et al., 2023). Although the North Sumatera Regional Government Financial Report (LKPD) has been titled Unqualified Opinion (WTP) based on the findings of the BPK RI audit for the past ten years (2015-2023), this does not ensure public officials are not involved in corrupt criminal activities (Rahuni, 2024). In the Sumatra Province, in any case, three of its regional leaders have been linked to corruption cases, and the Medan City government was the most corrupt overall. After Langkat, Mandailing Natal, Pematangsiantar, and Deli Serdang, ten corruption cases were tried in 2019. These cases mostly involved inflated funds, fictitious funds, SPJ funds, and so forth (Saputra, 2023).

Previous studies have explored various factors influencing internal auditor performance in regional governments. Research by Siregar et al. (2024) and Suprpto & Nugroho (2020) identified a significant impact of time budget pressure on internal auditor performance. Meanwhile, Hendar & Harahap (2023) and Jao et al. (2023) examined the effects of time budget pressure on audit judgment. Silitonga et al. (2024) and Ubaidillah & Widagdo (2018) highlighted the substantial influence of independence on audit quality, while Fachruddin & Rangkuti (2019) and Muslikan et al. (2022) focused on the internal auditor performances. Lubis (2021) and Romadon & Fridatien

(2019) explored the significance of competence on the quality of internal audits, and Asmara (2016) and Wahyudi et al. (2021) studied the effects of competence on audit results (Rudiatun & Anggorowati, 2024). Furthermore, Butarbutar et al. (2020) and Mildawani (2023) analyzed the impact of motivation on audit quality, with Furiady & Kurnia (2015) and Jefrynaldi & Halmawati (2021) also examining the role of motivation on the quality of internal audits. This study addresses the identified research gaps by employing new research data and exploring different locations. Additionally, previous research relied on sampling methods like convenience sampling, which may not have provided the most accurate results. Therefore, this study aims to utilize more rigorous sampling methods to ensure the validity and reliability of the findings.

Auditors are under pressure from their workplace to finish their tasks by the deadline, a situation known as time budget pressure. Pressuring the auditor to complete each step of the assignment within the allotted time is done through time budget pressure. According to attribution theory, time budget pressure describes external factors that may have an impact on the auditor staff's ability to deliver high-quality audits. The amount of time allotted to the auditors will affect the outcomes of quality audit that they produce. The quality of an audit may suffer if there is very little time allotted for finishing an assignment. Compared to auditors with limited time, who must complete their tasks more quickly, auditors with ample time will be able to complete their work more meticulously and thoroughly, this will impact the audit's quality. Due to the strict time constraints, they operate under, auditors have a tendency to trust the auditee's information and statements. In order to ensure that scheduled time is in line with what is required, the auditor will disregard minor details that are deemed unnecessary if this occurs. Ignoring minor details will undoubtedly lower auditors' confidence that the audited financial statements match the real ones, creating room for fraud. On the other hand, the auditor will have more time to gather proof of fraud in order to identify the possibility of fraud. In a prior study by Siregar et al., (2024) and Suprpto & Nugroho (2020), time budget pressure had a substantial effect on the internal auditor performances.

H1: Time budget pressure affects internal auditor performance

One aspect of auditor ethics that is essential to preserving an organizations trust is independence. Quality audit examinations will be produced by auditors with an independent mindset. In addition to independence and objectivity, internal auditors should be able to carry out their responsibilities without hindrance, steer clear of conflicts of interest, and have direct access to senior management and critical organizational records. Attribution theory states that obtaining quality audit results is supported by the internal attributions that auditors have. These internal attributions consist of a persons' attitude, character and personality that can affect audit quality results (Adeniyi & Aderobaki, 2023); Farida & Sugesti, 2023). In this case, auditor independence is internal attribution contained in an auditor. So that with an independent attitude, auditors are resistant to outside pressure when performing their jobs. Since auditors will be subsequently provide professional reports, and also considerations for the audit work assigned to them, independence is a crucial component. The professional considerations the auditors provide will not correspond with the data, and also documents they have accessed if they lose their independence. When internal auditors lose their independence, the audits findings lose credibility

and become meaningless to both top management and the auditee. This serve as an example of how inefficient internal audits are at fulfilling their duties and providing internal audit services. Study by (Silitonga et al., 2024; Ubaidillah & Widagdo, 2018) found that independence has significant effect on audit quality.

H2: Independence affects internal auditor performance

Competence is the ability a person possesses to perform his duties. Competence refers to a persons' capacity to perform a job based on his educational background, work experience, and continuous efforts to expand expertise. For auditors to produce excellent and objective audit quality, competency is crucial. Attribution theory explains that an auditor in producing high-quality audit is supported by the auditors' internal attribution. These internal attributions are the attitude, character or personality of a person who will be able to influence the quality of the final audit. Where the competence of the auditor will delay the auditor in finding errors so that its expected to produce good audit quality. Competency or expertise in auditing methods and techniques is a must for auditors. In accordance with the fundamental duties and responsibilities of the units that APIP serves, auditors must possess adequate knowledge and experience in the governance environment in addition to audit standards, policies, procedures, and audit practices. In order to comprehend organizational development, every auditor must improve their technical and non-technical skills. Auditors level of competence rises with their level of experience, competence can be viewed from variety of angles. In order to conduct an audit of the financial system, accounting records, and financial statements, auditors need to be trained in public sector accounting as well as other audit accountability-related sciences. These skills are ultimately tied to professional judgment, which necessitates that the auditor be able to piece together the procedures and outcomes in order to draw a thorough conclusion from the audited unit. To improve the quality of audits that an auditor produces, they must be continuously competent. Study (Lubis, 2021; Romadon & Fridatien, 2019), competence has a significant effect on the quality of internal audits.

H3: Competence affects internal auditor performance

A person internal drive that the encourages them to engage in particular behaviors is known as motivation. In an organizational setting, motivation is result of both individual and organizational demands. The degree of a persons' innate drive to complete a task an objective is reflection of their level of motivation. An internal factor that may influence an auditor's behavior is his motivation, according to attribution theory. A highly motivated auditor will act in a way that maximizes his performance. In order for auditors to be satisfied with their work, motivation will drive their performance level. It takes motivation to complete a quality audit in compliance with applicable standards. As part of their duties, and also responsibilities, the Financial and Development Supervisory Board (BPKP) will need to inspire their staff to value work, perform better, be more satisfied with their jobs, stay loyal, be more disciplined, foster positive working relationships and an environment, and feel more accountable for their actions. A motivated

Financial and Development Supervisory Board (BPKP) auditor will produce a higher-quality audit since auditor's needs, and also desires will be met when their motivation for their work is met. According to study (Butarbutar et al., 2020; Mildawani, 2023), motivation have a significant effect on quality of audits.

H4: Motivation affects internal auditor performance

In carrying out their duties, auditors always adhere to control rules which can serve as a basis and guideline so that the audit can run effectively. On the other hand, auditors are also required to obey orders from the entity being examined, and also from their superiors. This conditions brings auditors into a conflict situation which can cause problems, such as adverse selection and moral hazard. Since auditors operate under strict time constraints, they are more likely to trust the auditees information and statement. If this occurs, the auditor will disregard minor details deemed unnecessary in order to ensure that the scheduled time aligns with the requirement. From a junior level, auditors are expected in the next assignment so auditors are expected to get used to working under time pressure. Of course, with appropriate rewards for success and punishment, work targets will be missed. Study by Dharmadiaksa & Budiarta (2018) and Purwanto & Surjandari (2021) proved that time budget pressure have a big impact on quality audits mediate by motivation.

H5: Motivation mediates the effects of time budget pressure on internal auditor performance

An auditors' motivation in carrying out his work is very dependent on his basic psychological needs, one of which is autonomy. The basic psychological need for autonomy describes that individuals need to feel in control of their own behavior and goals. The basic psychological need for autonomy in this study is related to the auditors independent attitude. Auditors who have confidence and are able to maintain a firm attitude of independence and professionalism will have strong motivation. Auditor independence is a determining factor in the field of public accounting. Public trust can be damaged by any threat to independence. Reduced independence of auditors is the primary cause of the collapse of public accounting firms and business scandals. Without independence, the detection of the audit task to find material misstatements is questionable, because the report is biased which affects the poor quality of audits. According to study by Efendi (2022) and Sanjaya & Amlayasa (2024), motivation is able to significantly mediate the effect of independence on audit quality.

H6: Motivation mediates the effects of independence on internal auditor performance

Key factor in determining persons behavior, including behavior at work is motivation. In order to inspire someone must comprehend process of creating motivation in employees. A portion of the relationship between performance, and also competence was mediated by work motivation. If employees possess the competencies that the company requires, they will be motivated. These skills will influence the degree of self-assurance at work. Skilled workers will typically demonstrate their abilities through accomplishments within the organizations. When an employee puts in a lot of effort and performs their job well, it is frequently assumed that they are highly motivated at work. Conversely, an employee lacks motivation to work if he accomplishes his work poorly or does not put forth enough effort. Strong motivation has a big impact on the auditor's

performance, which in turn affects the audit results. An auditor with high motivation feels at ease, and enthusiastic while performing their duties, which affects performance as a whole. Research by Ishak (2018) proved that competence have a significant impact on quality audits mediate by motivation.

H7: Motivation mediates the effects of competence on internal auditor performance

The conceptual framework clarifies the relationship between theory and important elements of a given issue. This forms the basis of scientific research that has been prepared using prior theories, professional judgments, and findings.

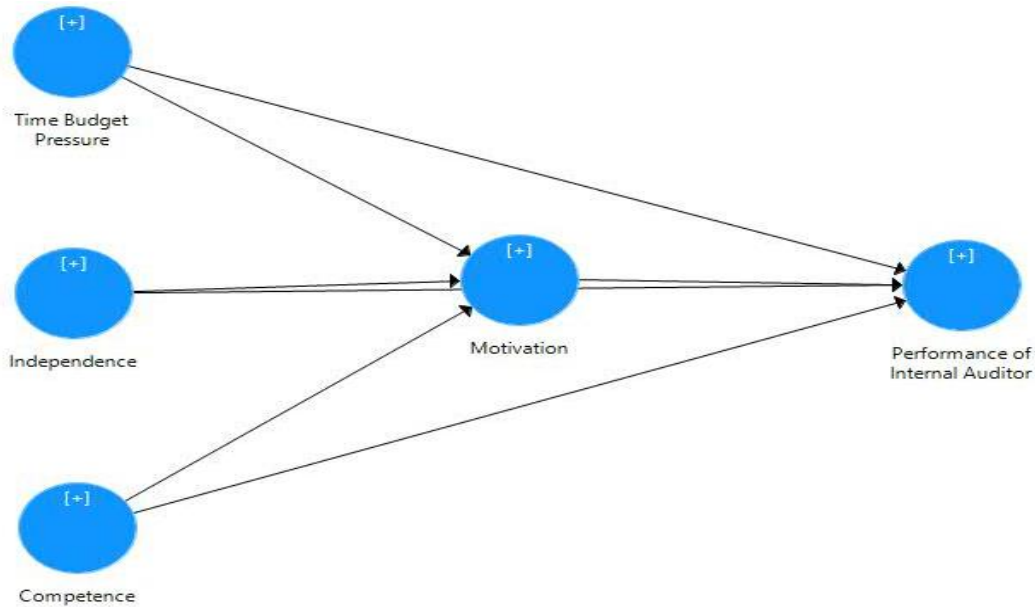


Figure 1. Research Model

Figure 1 shows the independent variables of the present study, namely time budget pressure, independence, competence and internal auditor performance as the dependent variable. Finally, we used motivation as a mediation variable. In theory, we anticipate that the independent and dependent variables will be positively correlated.

Under the president's direction, the BPKP (Financial and Development Supervisory Agency) is an internal supervisor. When an auditor satisfies the fundamental requirements, experience, competence, independence, and also due professional care in conducting an audit a good audit quality will be attained, ensuring that a financial report can be trusted. There remain discrepancies between the variables to be tested and the variations in the findings of earlier research, based on the background and phenomenon descriptions given above. The purpose of this study is to examine how time budget pressure, independence and competence affect the internal auditor performances in the BPKN North Sumatera with motivation as a mediate variable.

RESEARCH METHOD

This study employed a mixed methods approach. The strengths of both approaches are utilized in a mixed-method research design to counterbalance their shortcomings (Creswell & Creswell, 2017). Out of several mixed methods research approaches, we decided to use the explanatory sequential mixed method approach. This method divides data collection and analysis into two stages. In the initial stage, quantitative data was gathered and analyzed. The second phase's qualitative follow-up was then planned using the first phase's findings. The quantitative results determined the sampling procedure and the qualitative questions to ask participants.

The location of this research is North Sumatra Province. This study uses in-depth interviews and observations with internal auditors in BPKN as primary data sources. The primary data was acquired directly from respondents who were given questionnaires. All of the participants in this study were BPKP North Sumatra employees, and the BPKP selected 55 auditors from the population of 178 to participate. The sample selection was made using specific criteria and a purpose sampling technique. The criteria set in the sample selection is that auditors work at BPKP North Sumatra for 3 years or more, consisting of 55 auditors. A Likert scale, with scores from 1 (strongly disagree) to 5 (strongly agree), was used to score questionnaires used in the data collection process.

To verify that there was a relationship between the variables, the gathered data were subsequently processed using the SmartPLS application through the analysis stages of testing the inner, and outer models. The t-test was utilized for testing hypotheses. Instrument tests comprise Cronbach's alpha, composite reliability and convergent, discriminant, and AVE validity tests. When the probability value \leq alpha (0.05) and t-statistic value \geq t-table (1.96), the purpose of the test criteria is to determine whether exogenous factors significantly affect endogenous variables (Solimun, 2017).

The second qualitative phase was designed with the quantitative phase outcomes in mind. Informants were chosen based on the following criteria: first, an auditor who has worked for over 5 years. Second, auditors who have attended auditor's workshops. Six internal auditors were chosen, with 3 auditors at the management level and 3 auditors at the staff level, to get their perspectives on the insignificant and significant findings. The quantitative study findings were then confirmed by the qualitative data analysis, which also gave the quantitative findings greater context and understanding. Interview subjects were selected using the purposive sampling technique. The interviews aimed to get feedback on the perceived role and influence of various aspects of time budget pressure, independence, and competence on internal auditor performance. Validating the quantitative study findings and offering tenable justifications were the primary goals of the qualitative investigation.

Table 1. Research Instrument

Variables	Indicator	Scale
Time Budget Pressure	<ol style="list-style-type: none"> 1. Auditors' understanding of the time budget 2. Auditors' responsibility for the time budget 3. Performance appraisal from superiors 4. Allocation of fees for audit fees 5. Time budget revision frequency Rizkia & Barus (2022)	Likert scale 5 point
Independence	<ol style="list-style-type: none"> 1. Length of relationship with clients 2. Pressure from clients 3. Pressure from fellow auditors 4. Providing non-audit services 5. Preparation audit program Prabowo & Suhartini (2021)	Likert scale 5 point
Competence	<ol style="list-style-type: none"> 1. Understanding of auditing standards and accounting principles 2. completed formal education 3. Assessment of training and expertise 4. The number of audited organizations 5. expertise in carrying out audits Wulandari et al. (2019)	Likert scale 5 point
Motivation	<ol style="list-style-type: none"> 1. Work performance 2. Confession 3. Responsibilities 4. Progress 5. Development of individual potential Eva et al. (2021)	Likert scale 5 point
Internal auditor Performance	<ol style="list-style-type: none"> 1. General Standards 2. Field Work Standards 3. Reporting Standards 4. Reliability 5. Ability to work together Ulfah & Lukiastuti (2018)	Likert scale 5 point

Source: Authors calculation, 2024

Based on Table 1, questions on time budget pressure comprise 5 indicators, questions on independence comprise 5 indicators, competence comprises 5 indicators, motivation comprises 6 indicators, and questions on internal auditor performance comprise 5 indicators.

RESULTS AND DISCUSSION

Results

Characteristics of Respondents

Based on distributing questionnaires and being willing to fill out the questionnaire and is used for further processing. The respondent's characteristics are classified from demographic, namely age, last education level, and work experience

Table 2. Characteristics of Respondents

Characteristics of Respondents	Items	Frequency	Percentage
Age	20-30	1	1,8%
	31-40	21	38,2%
	41-50	30	54,5%
	>50	3	5,5%
Education	Bachelor	32	58,2%
	Master	17	30,9%
	Doctor	6	10,9%
Work Experience	1-2 years	1	1,8%
	3-5 years	9	16,3%
	6-10 years	17	30,9%
	>10 years	28	51%

Source: Processed data, 2024

Table 2 presents data related to demographic, for age category, there are more 41-50 years (54,5%). Furthermore, the last education level of the respondents was at the bachelor degree, with 32 people (58,2%). While, the work experience most are more than 10 years by 28 people (51%). Then tested, the feasibility level of the questionnaire was distributed to 55 respondents using validity and reliability tests

Validity, Reliability, and Average Variance Extracted

Convergent validity is assessed using the variables correlation. If a construct has a correlation with item scores and its size is greater than 0.70, it is deemed large. For applications in early stages of research, obtaining value of 0.50 to 0.60 is considered sufficient. Cronbach's Alpha determines the lower bound of a construct's reliability value, whereas Composite Reliability determines a construct's true reliability value. Reliability is determined by looking at the Cronbach's Alpha, and also Composite Reliability value, which is higher than 0.70. For an indicator to be considered higher than other indicators in terms of correlation, its AVE (Average Variance Extracted) value needs to be higher than 0.5.

Table 3. Cronbach's Alpha, Composite Reliability and Average Variance Extracted

Variable	Cronbach's Alpha	Composite Reliability	AVE
Time Budget Pressure (X ₁)	0.894	0.920	0.698
Independence (X ₂)	0.877	0.910	0.669
Competence (X ₃)	0.833	0.882	0.601
Motivation (Z)	0.904	0.929	0.723
Internal auditor Performance (Y)	0.871	0.907	0.662

Source: Processed data, 2024

Based on the result of analysis in table 3, the outer loading value of each indicator has value of > 0.70 , indicators that reflect measurement internal auditor performance in BPKP North Sumatera are considered valid. The value of Cronbach's Alpha, and also Composite Reliability of each construct in this study is greater than 0.70, it can be said that the gauge used in this study is reliable. The AVE values all show > 0.5 , shows that all of these indicators satisfy the conditions for strong convergence.

Discriminant Validity

By comparing the intended constructs loading value, which needs to be greater than that of another construct, discriminant validity can be applied.

Table 4. Discriminant Validity-Fornell Larcker

Variable	TBP	I	C	M	PIA
Time Budget Pressure	0.845				
Independence	0.704	0.815			
Competence	0.565	0.455	0.795		
Motivation	0.587	0.534	0.589	0.850	
Internal Auditor Performance	0.471	0.620	0.644	0.690	0.813

Source: Processed data, 2024

Table 4 presents the findings of the analysis, the AVE values of internal auditor performance, time budget pressure, independence, competence, and motivation all yield more than 0.5 and pass the discriminant validity test, which requires that the AVE value's square root be greater than the latent construct's correlation. At that point, the aforementioned variables are accepted. To sum up, the model of research data satisfies the good criteria, and also depending on the findings of discriminant validity test, can be further developed.

R-Square

The goal of this analysis is to show how much the exogenous variables affect the endogenous variables. Three categories can be identified using R-square: 0.25 is weak, 0.50 is moderate, and 0.75 is strong.

Table 5. R-Square

	R-Square (R ²)	R-Square Adjusted
Internal auditor Performance	0.563	0.530
Motivation	0.484	0.455

Source: Processed data, 2024

Considering Table 5, the effects of time budget pressure, independence, competence, and motivation on the internal auditor performances, with a value of 0.563 or 56.3%, fall into the moderate category. Meanwhile, 43.7% of variance is influenced by external factors. The motivation (Z) R-square value was 0.484, indicating that 48.4% of variance was impacted by time budget pressure (X1), independence (X2), and competence (X3). Meanwhile, 51.6% of variance is influenced by variables outside the model.

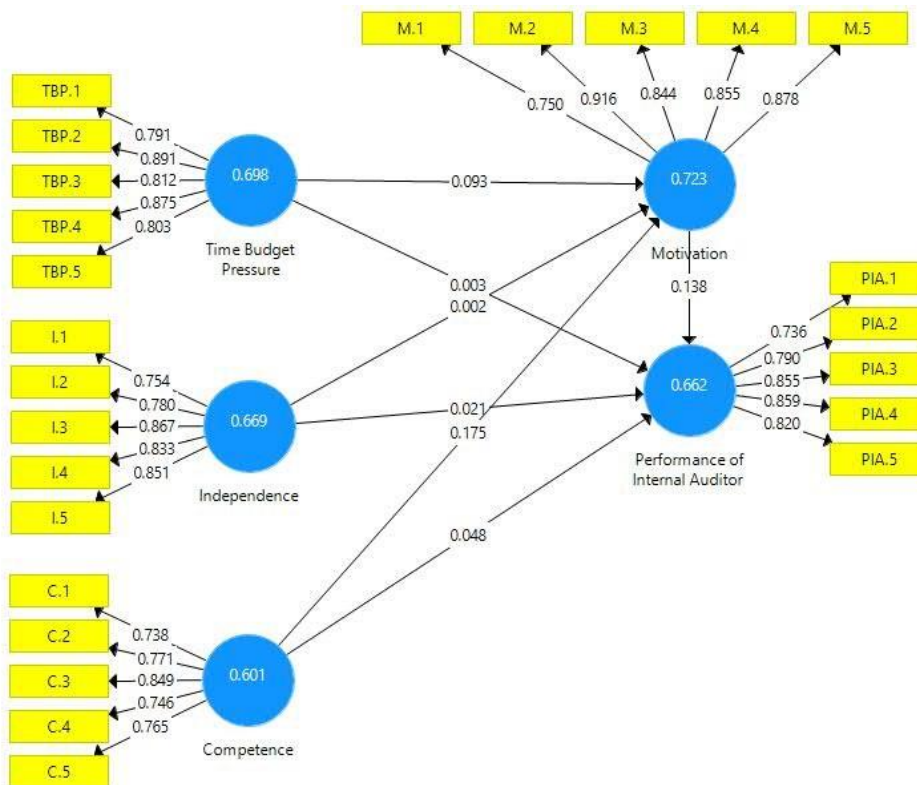


Figure 2. SmartPLS Analysis Results

Source: Processed data, 2024

Figure 2 shows the testing and analysis of previously stated research hypotheses, as well as the outcomes of the PLS analysis of the empirical research model. The validity and reliability value showed that the indicators of each variable are valid and reliable (see Table 3 and 4).

Path Coefficients

One method used to ascertain the correlation between the variables was bootstrapping. When the t-statistic value and the probability value are both smaller than or comparable to the t-table (1.96) and alpha (0.05), the test criteria are satisfied. Its claimed that exogenous factors significantly affect endogenous variables.

Table 6. Hypothesis Test Results

	<i>Standard Deviation (STDEV)</i>	<i>T Statistics (O/STDEV)</i>	<i>P-Values</i>
Time Budget Pressure (X ₁) → Internal auditor performance (Y)	0.167	2.779	0.003
Independence (X ₂) → Internal auditor performance (Y)	0.116	2.992	0.021
Competence (X ₃) → Internal auditor performance (Y)	0.139	2.192	0.048
Motivation (Z) → Internal auditor performance (Y)	0.138	1.234	0.138
Time Budget Pressure (X ₁) → Motivation (Z) → Internal auditor performance (Y)	0.126	1.925	0.093
Independence (X ₂) → Motivation (Z) → Internal auditor performance (Y)	0.190	3.821	0.002
Competence (X ₃) → Motivation (Z) → Internal auditor performance (Y)	0.112	1.060	0.175

Source: Data processing on SmartPLS, 2024

Based on table 6, the test findings are shown in the above table. With a p-value of 0.003 < 0.05 and a t-statistic of 2.779, the first hypothesis indicates that time budget pressure significantly effect on internal auditor performance in BPKP North Sumatera. Second hypothesis demonstrates that using p-value 0.021 < 0.05, and t-statistics 2.992, independensi has significantly effects on internal auditor performance. Third hypothesis demonstrates that the competence significantly effect on internal auditor performance, with t-statistics of 2.192 and p-value 0.048 < 0.05. By t-statistics 1.234, and p-value 0.138 > 0,05, the fourth hypothesis demonstrates that the motivation did not significantly effects on performance of auditor. The fifth hypothesis which has t-statistics 1.925, and p-value 0.093 > 0.05, indicates that the motivation is unable to mediate the effects of time budget pressure on internal auditor performance. The sixth hypothesis test show that motivation can mediate the relationship between independence and performance of auditor with t-statistics 3.821 and a p-value of 0.002 < 0.05. The seventh hypothesis test findings indicate that motivation cannot mediate the connection between competence and auditor performance, 1.160 for the t-statistic and 0.175 > 0.05 for the p-value.

Discussion

The Effect of Time Budget Pressure on Internal Auditor Performance

Based on data analysis findings, time budget pressure significantly effects on internal auditor performance in BPKP North Sumatera, with t-statistics 2.779, and p-value $0.003 < 0.05$, means H_1 is accepted. This implies that the auditors will be more motivated to finish their audit assignments on time if both the time budget and the pressure are tight, which will raise the quality of the audit that result. Findings from the studies that follow the attribution theory, which bases how people react to event on both internal and external influences. According to attribution theory, the disposition that the external auditor has when performing the audit is determined by external time budget pressure factor. There are two ways auditors will react when under time or budget pressure, i.e. functionally and dysfunctionally. When auditors are under time pressure, their dysfunctional response is the behavior that lowers the quality of the audit. In the meantime, auditors' actions to better complete audit tasks and also manage their time constitute the functional response. An auditors ability to finish the audit task effectively and within the allotted time frame depends heavily on the time budget. This study is consistent with the findings of Siregar et al. (2024) and Suprpto & Nugroho (2020), the audit quality is significantly impacted by time budget pressure, and it is trending in a positive direction.

However, research by Fachruddin & Rangkuti (2019) and Muslikan et al. (2022) found that independence does not significantly impact the internal auditor performances. This finding suggests that the ability of internal auditors to perform their duties effectively is not solely dependent on their independence. Various other factors might contribute to auditor performance, such as their competence, experience, and the support they receive from their organization. Independence, while important, may not be the primary driver of performance in these studies' contexts.

The differences in findings could be attributed to various factors, including differences in research methodologies, sample sizes, organizational contexts, and cultural settings. For instance, in organizations where internal auditors have clear, formalized support structures and access to continuous professional development, the impact of independence on performance might be less pronounced. Conversely, in environments where such support is lacking, independence might play a more crucial role in ensuring auditor effectiveness. Moreover, the nature of the auditing tasks and the specific challenges faced by auditors in different regions or industries might also influence the extent to which independence affects performance. For example, in highly regulated industries, maintaining independence could be more critical due to stricter compliance requirements, leading to a more significant impact on performance.

The Effect of Independence on Internal Auditor Performance

Based on data analysis findings, independence significantly affects the internal auditor performances with t-statistics 2.992 and p-value $0.021 < 0.05$, so H_2 is accepted. The more independent the auditor, the higher the quality of the audit. It can give auditors more freedom to report fraud in financial statements and the organization's accounting system when it is independent. This finding is in line with attribution theory, in which a person's behaviour can be affected by external factors and internal factors. The independence within the auditor makes the

auditor not easily influenced so that the reported audit results can be accounted for. When auditors have a fair and impartial attitude towards anyone in conducting audit examinations and are honest in analyzing financial statements, it will result in a high-quality audit. To ensure that financial reports as principal control tools are free from material misstatements during the audit process, this independent attitude needs to be maintained and encouraged to produce high audit quality. This attitude guides auditors to behave in accordance with established procedures or standards to produce quality audits. The public who use audit services view auditors as independent of the financial reports being examined and the creators and users of financial reports. The findings of this investigation confirm the findings of a study carried out by Silitonga et al. (2024) and Ubaidillah & Widagdo (2018), independence has a significant effect on audit quality.

In contrast, research conducted by Hendar & Harahap (2023) and Jao et al. (2023) found that time budget pressure does not significantly impact audit judgment. This finding suggests that auditors' ability to make sound judgments during the audit process is not necessarily compromised by the pressure to adhere to strict time budgets. Instead, it highlights that auditors may be adept at managing their time effectively without allowing the constraints to adversely influence their professional judgment.

The variation in findings may be attributed to differences in organizational contexts, auditor experience levels, and the specific nature of the audits being conducted. In some environments, auditors might receive sufficient support and resources to manage time pressures effectively, while in others, the lack of such support could exacerbate the negative effects of time constraints. Understanding these dynamics is crucial for organizations aiming to balance efficiency with maintaining high standards in audit quality. Ensuring that auditors have the necessary resources, training, and support can help mitigate the potential negative impacts of time budget pressures, thereby upholding the integrity and reliability of the audit process.

The Effect of Competence on Internal Auditor Performance

Based on data analysis findings, competence has significant impacts on auditor performance with t-statistics 2.192, and p-value $0.048 < 0.05$, so H_3 is accepted. It means that the more competent an auditor is, the better the auditor will perform. The field in which auditors operate necessitates a high level of accuracy and ability, so the auditor must be prepared because their competence capital will support their work. The findings of this study are also in line with attribution theory which explains why a person chooses a behavior due to internal and external attributions. In this case, the assignments that auditors receive become external attributions that can support increased competence in auditors. The more assignments the auditor receives in a particular field, the more competent the auditor becomes. In addition, the formal education that auditors take will be able to help auditors carry out their work properly. This is because auditors already have a good understanding of auditing through their education. Their increased work experience and expertise will also improve the accuracy of the auditors' audits. The results of highly accurate examinations will yield a high-quality audit report (Rahim et al., 2020). In order to perform their jobs effectively, auditors need to be qualified by formal education or training in accounting, auditing, and financial

accounting. In order to enhance their performance, auditors must also attend audit-related training to broaden their knowledge and develop their work habits. The results of this research support the results of studies conducted by Lubis (2021) and Romadon & Fridatien (2019), competence has a significant effect on the quality of internal audits.

Meanwhile, research conducted by Asmara (2016) and Wahyudi et al. (2021) indicated that the competence of auditors does not significantly impact the quality of audit results. This finding suggests that factors other than auditor competence might play a more crucial role in determining audit quality. It implies that while competence is an important attribute, it may not be the sole determinant of the effectiveness and quality of audit outcomes. Other elements, such as organizational support, audit methodologies, and external pressures, could potentially have a more significant influence on the quality of audit results in the contexts studied by these researchers.

The Effect of Motivation on Internal Auditor Performance

Considering the outcomes of the data analysis, motivation did not have significant effects on the performance of the auditors, with a t-statistics of 1.234, and p-value of $0.138 > 0.05$, which means that H_4 is rejected. It can be said that high or low auditors' motivation does not guarantee an increase in the quality of audits. This can be seen in the statement about examiners' mental condition, where there is the perception of the auditors' answering doubts. In this case, the company has provided motivation to employees so that employees can increase their creativity, and also value the quality of their work, but this is not enough to encourage them. Basically, employees only work according to what is ordered by their superiors and because they are afraid of losing their jobs, without wanting to try to develop the potential to be more developed and experienced in the world of work. Most employees work only thinking about the target to get a bonus outside of salary and after they reach the target, most of them feel satisfied at that point, and they complete the work so as not to lose their job. The findings of this investigation corroborate the findings of a study by Furiady & Kurnia (2015) and Jefryaldi & Halmawati (2021) that motivation has an insignificant effect on the quality of internal audits.

On the other hand, research by Furiady & Kurnia (2015) and Jefryaldi & Halmawati (2021) found that motivation does not significantly influence the quality of internal audits. This indicates that despite the importance of motivation in various organizational contexts, it may not directly impact the audit quality. Instead, other factors such as auditor competence, adherence to auditing standards, and organizational support may play a more pivotal role in determining the quality of internal audits. These findings suggest the need for a more holistic approach to improving audit quality, considering a broader range of factors beyond just motivation.

The Effect of Time Budget Pressure on Internal Auditor Performance Mediate by Motivation

The findings of study demonstrated that the motivation cannot mediate the effect of time budget pressure on auditor performance with t-statistics 1.925 and p-value $0.093 > 0.05$, so H_5 is rejected. Motivation is a real thing, even though the impact is not significant, auditors to be able to face problems in their assignments. With the strong motivation, event though the audit schedule given is very tight, the determination and motivation possessed by the auditors should encourage the auditors to work for a longer duration, with the aim of meeting the deadlines required by the

organization. One of the consequences of this tight time scheduling is the phenomenon of shallow review of procedures and results of financing and managerial reports carried out by management. As parties are considered as auditees and also the correct application of accounting and auditing principles and procedures. The findings of this investigation corroborate the findings of a study by Dharmadiaksa & Budiarta (2018) and Wikanadi & Suardana (2019). Motivation is unable to strengthen the influence of time budget pressure on auditor performance. This indicates that the higher the compliance pressure experienced by the auditor, the lower the audit's consideration will be.

The Effect of Independence on Internal Auditor Performance Mediate by Motivation

The findings of this study demonstrated that motivation is able to mediate the effect of independence on auditor performance with t-statistics 3.821 and p-value $0.002 < 0.05$, so H_6 is accepted. This means that auditors with strong independence during auditing process have impact on increasing motivation. Auditors with strong independence lead to compliance with rules to achieve set goals. This is in line with the aim of self-determination motivation theory, namely to explain how individuals regulate their behavior through motivation that is built and oriented towards self-awareness, which is called intrinsic motivation. The intrinsic motivation, as the highest continuum in a person's self-determination theory, is very dependent on their basic psychological needs, one of which is autonomy (auditor independence). The auditors who have confidence and are able to maintain an organisational attitude of independence and professionalism will have strong motivation. The dimension of audit independence is the most dominant dimension in forming the construct of auditor independence compared to the other two dimensions, i.e. dimensions of planning independence and reporting independence. The findings of this investigation corroborate the findings of a study by Sanjaya & Amlayasa (2024). Motivation cannot mediate time budget pressure on auditor performance.

The Effect of Competence on Internal Auditor Performance Mediate by Motivation

This study concludes that the motivation is unable to mediate the impact of competence on the internal auditor performances with t-statistics 1.060 and p-value $0.175 > 0.05$, so H_7 is rejected. The auditor motivation to work has the impact of auditor competence on audit quality. With better motivation, the competence possessed by an auditor can improve in order to complete his work more quickly and precisely and produce better audit quality. The auditors identified more issues that were primed at fair value, identified more issues that required in-depth processing, and also requested more relevant additional audit evidence than auditors in the controlled motivation condition in increasingly complex audit tasks (Fidiana & Retnani, 2023). How big is the competence of an auditor if it's not supported by high motivation, then the performance will not be optimal. The expectation of an achievement can be achieved if the auditor has high motivation. The results of this research are in line with the study by Pesudo et al. (2023) that motivation is unable to mediate the auditor's competence towards auditor performance.

Qualitative Findings

To verify these findings, we asked the members of an auditor at BPKP North Sumatra for their opinions. Everyone agreed that time budget pressure, independence, and competence had an impact on internal auditor performance. The interviewee's perceptions aligned with regression findings. Every interviewee emphasized how time budget pressure, independence, and also competence all contribute to improved internal auditor sustainability performance. The following quotes from the interviewees explain the stance.

The implementation of the time budget pressure to the role of government internal auditors

Regarding time budget pressure, the informant has different states of view as indicated in their interview.

“A good time budget will lead to better performance and better results. Auditors who carry out audit tasks with a time budget that is measured to the maximum according to their abilities, then the auditor will complete the audit task without any pressure. Auditors, if faced with a limited time, will carry out behaviours that can complete their tasks on time on the specified time budget” (Interviewee 1).

“Pressure from auditors' time budget calculation can result in dysfunctional behaviour where the auditor decides to finish the audit without paying attention to the preparation and audit process that is required to fill the time. Due to a discrepancy between their obligations and their time availability, auditors may become stressed. This will affect their professional ethics through their behavior, attitude and sense of self. The quality of audit is impacted by the time constraints auditors experience during audits” (Interviewee 2).

“The decreased audit quality behavior is a result of the audit task being completed under time and budget pressure. The auditor tends to change his mind set in order to get over the time budget by omitting steps like conducting the reduced audit quality behavior during audit program implementation when he believes the audit task cannot be completed or is extremely difficult to complete within the budget constraints. In order to deal with pressures of the audit time budget, auditors often use both functional and also dysfunctional strategies, which tend to lower the quality of their audit work” (Interviewee 3).

An additional interviewee emphasized that it is impossible to generalize the beneficial impact of independent auditors on the sustainability performance of quality audit. He claimed that an independent auditor's worth is determined by their morals and character, as mentioned in Gabriella & Suryaningrum (2021) study.

The Practice of Independency by government internal auditors

On the independence aspect, informants clearly state that independence is critical to maintaining audit quality.

“Management is in charge of testing important controls in control system, these tasks are carried out by testers who are not connected to the control operator. The internal audit function of the group keeps track of the test plan and conducts independent testing of specific controls. The internal audit function also monitors and reports, conducting reviews in specific areas and looking into major areas of risk to give the board unbiased support on internal control-related issues” (Interviewee 4).

“Organizations or government agencies, in achieving their goals, must be able to create good relationships between external groups, must be professional, and also create good independence. Independence has a relationship with the performance of government auditors; an auditor has high independence, so it will not be easily influenced by other parties” (Interviewee 1).

Since internal auditors serve as management bodies eyes and ears, they must perform their jobs well. Developing the skills of local government internal auditors was a smart move. In keeping with its objectives, the organizations demonstrate a commitment to attracting, developing, and retaining talented workers. Conflicts and disputes arise between internal auditors, management entities, and also certain employees while they are carrying out their duties. To maintain a friendly workplace, conflicts must be minimized and resolved. To guarantee that the proper actions are taken at all times, the internal audit process is set up to request outside assistance from the district audit service staff in conflict situations. the use of communication and information to keep external parties informed about issues influencing internal control operations.

The competence of government internal auditors

In terms of competency, informants indicated that there are different levels possessed by internal auditors.

“Internal audit reports cannot be entirely trusted to help make the right decision when internal auditors are not very competent. Despite their training, internal auditors performance gaps could not have been adequately assessed, facilitated, and also addressed. The control environment principle states that organizations are committed to attracting, developing, and retaining qualified personnel in line with their goals. The internal auditors must constantly enhance their competence, efficacy, and service quality” (Interviewee 5).

Some internal auditors lacked the necessary skills to carry out their duties. People would be encouraged to commit violations if sanctions were not enforced. The penalties are among the tools available to guarantee that agents interests coincide with those of principals. While appropriate and available, sanctions for internal audits procedure violations were not consistently implemented.

“When internal auditors are not given enough resources to carry out their duties, they are less likely to be effective because they are unable to complete the necessary work to produce independent, unbiased, and trustworthy reports that should be used as a basis for action. The control environment principle, which guarantees supervision of internal control development and performance. The internal auditors were dependent on management and lacked budgetary authority. Internal auditors under improper administrative control operate contrary to the internal audit charter, which outlines the duties, authority, and also powers involved in the internal audit process” (Interviewee 6).

Procedures and policies aid in making sure that required steps are taken to address risks are not followed. The internal auditors must be impartial in their work, and the internal auditing process must be autonomous. Thus, the competence and independence of the internal auditors must be strictly enforced to evade any potential risks (Kartika & Pramuka, 2019; Gunawan & Munari, 2019). Additionally, poor office space discourages internal auditors from working diligently to help local government accomplish their goals. Internal auditors don't give their best effort because they feel unwelcome.

“When internal auditor receives low compensation, inducement may compromise their morals. This may cause internal audit reports and also evaluations to be inaccurate and not accurately reflect the situation. Appropriate objectives must be specified, pertinent risks must be identified and analyzed, fraud risk must be evaluated, and significant operational changes must be identified and investigated. Inadequate internal auditors would fail to recognize hazards and offer the required operational assurance” (Interviewee 6).

However, to evade accountability, management often undermines the internal audit function by paying chief audit executives poorly. Employee transfers are a component of organizational control measures. It is improper, though, if it is done because an internal auditor chooses to insist on carrying out their responsibilities in accordance with the internal audit charter. Internal auditors become afraid when confronted, threatened, and intimidated while carrying out their duties, preventing them from performing to their full potential. Setting appropriate goals, identifying and evaluating pertinent risks, evaluating the risk of fraud, and recognizing and evaluating major operational changes are all part of the risk assessment principles. In order to avoid accountability, management often weakens the internal audit function by paying chief audit executives poorly. Staff transfers are a component of organizational control measures. Its incorrect, though, if it is

done because an internal auditor chooses to insist on carrying out their responsibilities in accordance with the internal audit charter. Internal auditors are frightened and, as a result, cannot perform to expectations when confronted, intimidated, and threatened while carrying out their duties.

CONCLUSION

The study findings, which are based on data analysis and discussion, time budget pressure, independence and also competence have significant effects on the internal auditor performances. While motivation has an insignificant effect on the performance of the internal auditors in BPKP North Sumatra. Motivation is proven to be able to mediate the effect of independence on auditor performance. Motivation is unable to mediate the effect of time budget pressure and competence on the internal auditor performances in BPKP North Sumatra. Our interviews with various auditors yielded some intriguing information. Every interviewee believes improved governance and sustainability positively correlate with time budget pressure, independence, and competence. With their experience, independence, and familiarity with best practices, internal auditors can help create and execute more effective and also efficient procedures, improve controls, and maximize resource use.

Future researchers addressing related issues can use the findings of this study as a guide. Practically, the findings of this study can help government agencies and also public organizations with their processes for assessing and monitoring auditor performance, as well as providing tools for auditor training to raise the calibre of their work and the audits they produce. According to the aforementioned data, this study suggests that in order for public accounting offices to generate high-quality financial reports, they strengthen the dependability and integrity of their auditors. It can also be a helpful resource for management decision-makers and audit report users. Our findings show that the performance of sustainability government internal auditors is improved by time budget pressure, independence, and competence.

This study's limitations include the potential for subjective results due to the use of questionnaires and the fact that not all BPKP auditors in North Sumatra participated in the survey. These limitations suggest that future research should incorporate additional independent variables and expand the scope of the study to include BPKP offices in various other provinces. To gather more reliable data, future researchers are also encouraged to use a combination of data collection methods, such as interviews, to complement the questionnaire results. However, the current study had a limited number of interviews compared to the number of organizations involved in the quantitative study, making it challenging to generalize the qualitative findings to the entire population. Purposive sampling was employed, targeting interviewees who could provide relevant insights. The goal of the qualitative study was to validate significant and insignificant findings from the quantitative analysis and understand the underlying reasons for these relationships. Future research should expand upon these findings through more extensive qualitative investigations,

involving a larger number of interviews. By addressing these limitations and expanding the research scope, future studies can provide a deeper and more accurate understanding of the factors influencing internal audit performance, leading to better theoretical frameworks, enhanced auditing practices, and informed policymaking.

This study contributes to the theoretical understanding of internal audit performance by highlighting the importance of incorporating diverse data collection methods to improve the accuracy and reliability of research findings. It suggests the need for a comprehensive approach that includes both quantitative and qualitative data to understand the complexities of auditor performance. Practically, this research underscores the importance of expanding studies beyond a single geographic location to obtain a more holistic view of auditor performance. The findings encourage auditors and audit firms to consider various factors that might influence performance, thus leading to the development of more effective auditing practices. Additionally, the emphasis on employing mixed methods for data collection can improve the robustness of internal audit evaluations. From a policy perspective, the study's findings can inform the development of guidelines and standards for internal auditing in regional government offices. Policymakers can use these insights to create frameworks that promote comprehensive audits and ensure that all relevant factors influencing auditor performance are considered. The study also advocates for policies that support continuous professional development and training for auditors, to enhance their competence and performance.

List of Abbreviation

Financial and Development Supervisory Board (BPKP), Government Regulation (PP), Government Internal Control System (SPIP), Regional Government Financial Report (LKPD), Unqualified Opinion (WTP), Government Internal Oversight Apparatus (APIP), National Consumer Protection Agency (BPKN), Partial Least Squares-Structural Equation Modeling (PLS-SEM).

Authors' Contribution

TSH conceptualized and also drafted the manuscript. Meanwhile, *SAN* did data curation, data analyzed and final article draft.

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Data and materials can be requested by email to the corresponding author subject to the reason for the request.

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