

Accounting skills, auditor independence, and internal audit effectiveness: Evidence from a provincial inspectorate in Indonesia

Givendro Vilio Carter Katemung
Corresponding author:
givendro.katemung@student.unsrat.ac.id
Sam Ratulangi University
Indonesia

Agus T. Poputra
Sam Ratulangi University
Indonesia

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ABSTRACT

Weak internal control and recurring audit findings in Indonesian local governments raise questions about how effective internal audit is in the public sector. Drawing on agency theory and stewardship theory, this study examines the effect of internal auditors' accounting skills and independence on internal audit effectiveness at the Regional Inspectorate of North Sulawesi Province. An explanatory quantitative design was applied, using a questionnaire on a four-point Likert scale distributed to all internal auditors of the Government Internal Supervisory Apparatus (total sampling); 63 usable responses were analyzed with multiple linear regression. The results show that accounting skills and independence each have a positive and significant effect on internal audit effectiveness, and that both variables jointly have a significant effect. Independence is the stronger predictor, and the model explains a substantial share of the variation in audit effectiveness. This study contributes by isolating accounting skills, rather than general auditor competence, and by providing evidence from a provincial inspectorate, where research remains scarce. The findings imply that the Inspectorate should strengthen accounting-specific competency development and protect auditors from intervention. The results should be read with caution because the data come from a single institution, rely on respondents' perceptions, and exclude auditors who did not respond.

Keywords: accounting skills; internal auditor independence; internal audit effectiveness; government internal supervisory apparatus (APIP); regional inspectorate

JEL Classification: M42; H83

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1. Introduction

Regional governments in Indonesia manage public funds on behalf of citizens and are expected to report on them transparently and accountably (Putri and Hendaris, 2025). Strong public-sector

accounting links financial reporting to wider government performance (Setyawan, 2025), yet weaknesses in internal control and the risk of budget irregularities continue to affect regional financial management. The Audit Board of

the Republic of Indonesia (BPK) lists internal-control weaknesses among its findings on local governments and notes that recommendations from earlier audits have not always been fully followed up (BPK RI, 2023, 2024). Effective internal oversight is therefore a precondition for accountable regional finance.

Within local government, internal audit is carried out by the Government Internal Supervisory Apparatus (APIP), whose regional arm is the Inspectorate. An effective internal audit gives assurance on the reliability of financial statements and on compliance with regulations, and it supports better organizational performance (Setiowati et al., 2023; Yusup et al., 2024). Effectiveness depends on the auditors themselves: they need the technical ability to examine accounting information and the independence to report what they find without regard to the interests of the audited entity.

Prior studies of Indonesian inspectorates link auditor competence and independence to Internal Audit Effectiveness or audit quality. Yusup et al. (2024) report positive associations of both with effectiveness at the Gorontalo City Inspectorate, and Ishak and Nuramal (2023) and Setiowati et al. (2023) examine the same relationships in other public-sector settings. Related work examines audit quality at the Banten Province and Padang City inspectorates (Fadilah and Mahmudin 2020; Hirkanus et al., 2025) and the determinants of Internal Audit Effectiveness in Vietnam (Ta and Doan, 2022).

Three gaps remain. First, these studies treat auditor skill or competence as a general construct. Accounting knowledge is among the skills auditors are expected to hold (Siriwardane et al., 2014), but, to the best of our knowledge, Accounting Skills are seldom examined on their own. Second, the inspectorate evidence is dominated by regency and city offices; provincial inspectorates are examined less

often (for example, Hutagaol and Rahayu, 2022; Prihastuti et al., 2025), and skill is again measured as general competence. Third, the claim that independence supports effectiveness rests partly on studies of neighboring outcomes such as audit quality or fraud detection (Frassasti et al., 2023; Hirkanus et al., 2025), so evidence on effectiveness itself is thinner than the literature suggests.

A provincial inspectorate is a theoretically informative setting. It reports to the governor, whose government is also a principal object of its audits, and it coordinates oversight of regency and city governments in the province. Independence is therefore under structural strain, and evidence from North Sulawesi shows that it is a live concern: Pangkey et al. (2023) study the role-related pressures that bear on the independence of Internal Auditors at the Tomohon City and Minahasa Regency inspectorates.

This study therefore examines whether Internal Auditors' Accounting Skills and independence are associated with Internal Audit Effectiveness at the Regional Inspectorate of North Sulawesi Province (hereafter, the Inspectorate), using a census survey of its auditors. It addresses two research questions: (1) Are Accounting Skills significantly associated with Internal Audit Effectiveness? (2) Is independence significantly associated with Internal Audit Effectiveness? The study contributes in three ways. Theoretically, it assigns agency theory and stewardship theory distinct roles instead of treating them as interchangeable. Empirically, it isolates Accounting Skills from general competence and provides evidence from a provincial inspectorate. Practically, indicator-level results show where the Inspectorate can focus training and safeguards.

2. Literature review

Agency Theory and Stewardship Theory

The two theories rest on different assumptions about behavior, so this study uses them for different purposes. Agency theory (Jensen and Meckling, 1976) assumes that agents' interests may diverge from those of principals and that information is unevenly distributed. In regional government the public and the regional legislature act as principals, and the regional head and the regional apparatus that spends public money act as agents. The Inspectorate monitors the agent but sits inside the agent's hierarchy, which makes independence the central safeguard of its monitoring role. Stewardship theory (Donaldson and Davis, 1991) assumes that managers are motivated to serve the organization and its stakeholders. Seen this way, auditors are partners in improving governance, and what limits their contribution is capability: the skill to turn that commitment into sound assessments. Agency theory therefore informs the independence hypothesis (H2), and stewardship theory informs the accounting-skills hypothesis (H1).

Accounting Skills, independence, and Internal Audit Effectiveness

Accounting Skills. In this study, Accounting Skills are the technical ability to apply accounting knowledge in internal audit: understanding Government Accounting Standards (SAP) under Government Regulation No. 71 of 2010 (Government of Indonesia, 2010), analyzing financial statements, evaluating internal control, applying audit procedures, and identifying irregularities (Arens et al., 2021; Mulyadi, 2021). The construct is narrower than general competence, which the Institute of Internal Auditors (IIA, 2024) describes as the knowledge, skills, and abilities needed to perform internal audit duties. Accounting Skills are one

technical component of that broader set; they exclude attributes such as communication or professional attitude.

Independence. Independence is an objective attitude, free from the influence or intervention of other parties, in carrying out oversight and examination duties (Mulyadi, 2021). It reflects the ability to maintain an impartial mental attitude so that audit results can be trusted (Arens et al., 2021; Agoes, 2022). Two facets matter in internal audit: organizational independence, meaning the freedom of the audit function from pressure in setting scope and reporting results, and individual objectivity, meaning impartiality in judgment (IIA, 2024). The instrument covers both. Items on objectivity and professional attitude capture the individual facet, while items on freedom to conduct and report audits and on the absence of pressure capture the organizational facet.

Internal Audit Effectiveness. Internal Audit Effectiveness is the degree to which the audit function achieves its oversight objectives and adds value to governance, risk management, and internal control (IIA, 2024). Mulyadi (2021) emphasizes detecting errors, preventing irregularities, evaluating compliance, and giving recommendations that can be implemented, and Syahrul et al. (2023) add timely, good-quality audit reports. Effectiveness is accordingly measured through achievement of audit objectives, quality of audit results, error detection, compliance with audit procedures, and follow-up of recommendations. The determinants examined in the literature range from competence and independence to communication, management support, and auditee support (Setyaningrum and Kuntadi, 2019; Ta and Doan, 2022; Syahrul et al., 2023; Prihastuti et al., 2025).

Hypothesis development

Accounting skill enables auditors to understand Government Accounting

Standards (SAP), analyze transactions and financial statements more accurately, and evaluate the effectiveness of internal control systems. This ability improves the precision with which auditors obtain and evaluate audit evidence, so that audit findings become more accurate and the recommendations provided more relevant, enabling the audit process to be carried out more effectively in support of regional financial management accountability. Under Stewardship Theory, internal auditors are viewed as parties responsible for helping the organization achieve its objectives through the professional, objective, and public-interest-oriented conduct of oversight (Donaldson and Davis, 1991), while under Agency Theory, Internal Auditors function as an oversight mechanism to reduce agency conflict and information asymmetry between government as budget manager and the public as the party granting trust (Jensen and Meckling, 1976). In this context, Internal Auditors' accounting skill is an important factor because it enables auditors to conduct accurate financial-statement analysis, identify irregularities, and ensure that regional financial management is carried out transparently, accountably, and in accordance with applicable laws and regulations. Setiowati et al. (2023) found that auditor skill has a positive effect on Internal Audit Effectiveness, a finding reinforced by Frassasti et al. (2023), who found that auditor skill significantly affects auditors' ability to detect financial-statement fraud; Fadilah and Mahmudin (2020) likewise found that government Internal Auditor skill significantly affects audit quality at the Banten Provincial Inspectorate, and Yusup et al. (2024) found that Internal Auditor skill has a positive effect on Internal Audit Effectiveness at local government agencies. Based on this theoretical foundation and prior empirical findings, it can be inferred that Internal Auditors' accounting skill has a positive

effect on Internal Audit Effectiveness at the Regional Inspectorate of North Sulawesi Province. Accordingly, the first hypothesis proposed in this study is:

H₁: Internal Auditors' Accounting Skills have a positive effect on Internal Audit Effectiveness

Under Agency Theory, Internal Auditor independence is required to reduce agency conflict and information asymmetry between government as budget manager and the public as the party granting trust (Jensen and Meckling, 1976); independent Internal Auditors are more effective in conducting oversight, evaluating internal controls, and detecting errors or irregularities in regional financial management. Under Stewardship Theory, Internal Auditors are viewed as parties responsible for safeguarding organizational and public interests through the professional and objective conduct of oversight (Donaldson and Davis, 1991), so that Internal Auditor independence plays an important role in supporting the creation of effective and high-quality internal audit at local government agencies. Within the APIP context, auditor independence is especially important because auditors sit within the organizational structure of the very local government they audit, a condition that can give rise to hierarchical pressure or conflicts of interest, such that independence functions as a mechanism to preserve auditors' objectivity in reporting findings professionally. This reasoning is supported by Ishak and Nuramal (2023), who found that auditor independence significantly affects audit effectiveness in the public sector because auditors free from intervention can present audit findings honestly; and by Hirkanus et al. (2025), who explain that independent Internal Auditors are better able to detect errors and irregularities in local government financial management.

Accordingly, the second hypothesis proposed in this study is:

H₂: Internal Auditor Independence has a positive effect on Internal Audit Effectiveness

3. Research method

This study uses an explanatory quantitative design. The population comprises all 80 Internal Auditors serving as APIP at the Inspectorate across Work Areas I to V. Because the population is small, all 80 were invited to respond (census, or total sampling). Questionnaires were distributed in person and online through Google Forms. Of the 80 questionnaires distributed, 63 were returned and usable, a response rate of 78.75%; 17 were not returned (a non-response rate of 21.25%). The analysis is therefore based on 63 auditors. The 17

non-respondents are not characterized in the data, which limits generalization to the whole population.

All variables were measured with a questionnaire on a four-point Likert scale (1 = strongly disagree to 4 = strongly agree). The scale has no neutral midpoint, in order to reduce central-tendency bias and to encourage respondents to take a clear position. Each variable has five indicators with two items each, giving ten items and a possible score of 10 to 40. The full item wording is in Appendix A. The items were adapted from Pangkey et al. (2023), Fadilah and Mahmudin (2020), Setiowati et al. (2023), and Yusup et al. (2024); the accounting-skills indicators follow Setiowati et al. (2023) and were adjusted to the APIP context. Table 1 summarizes the constructs.

Table 1. Variable operationalization and indicators

Variable	Definition	Indicators
Internal Auditors' Accounting Skills (X ₁)	The technical ability of Internal Auditors to apply accounting knowledge in the conduct of internal audit, enabling the production of high-quality audit findings.	Understanding of SAP; financial-statement analysis; evaluation of internal control; application of audit procedures; identification of irregularities.
Internal Auditor Independence (X ₂)	The objective attitude of auditors, free from the influence or intervention of other parties, so that audit results are trustworthy and unbiased.	Auditor objectivity; freedom in conducting audits; freedom in reporting audit results; absence of pressure from other parties; auditor professionalism.
Internal Audit Effectiveness (Y)	The level of success of audit implementation in achieving oversight objectives, reflected through audit quality, regulatory compliance, and support for good organizational governance.	Achievement of audit objectives; quality of audit results; ability to detect errors; compliance with audit procedures; follow-up on audit recommendations.

Source: Adapted from Pangkey et al. (2023); Fadilah and Mahmudin (2020); Setiowati et al. (2023); Yusup et al. (2024)

Data were analyzed with IBM SPSS Statistics 25. Instrument quality was assessed with corrected item-total correlations (Pearson; an item is valid

when the correlation is significant at 0.05) and Cronbach's alpha, with alpha above 0.70 taken as reliable (Ghozali, 2021). Classical assumptions were checked with

the one-sample Kolmogorov–Smirnov test and the normal P–P plot of residuals (normal if significance exceeds 0.05), tolerance and the variance inflation factor (VIF; no multicollinearity if tolerance exceeds 0.10 and VIF is below 10), and the Glejser test and residual scatterplot (no heteroscedasticity if Glejser significance exceeds 0.05). The hypotheses were tested with the regression model in Equation (1), using partial t-tests at the 5% level; model fit was assessed with Adjusted R Square and the F statistic.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon \quad (1)$$

where Y = Internal Audit Effectiveness, α = constant, β_1 – β_2 = regression coefficients, X_1 = Internal Auditors' Accounting Skills, X_2 = Internal Auditor Independence, and ε = error term. Hypotheses were tested via the partial significance test (t-test), the simultaneous significance test (F-test), and the coefficient of determination (Adjusted R Square).

4. Result and discussion Respondent characteristics

Of the 63 respondents, the composition by sex was relatively balanced, with 32 male respondents (50.8%) and 31 female respondents (49.2%). By age, the majority of respondents (49 respondents, 77.8%) were over 35 years old, while 14 respondents (22.2%) were aged 31–35; no respondents were recorded in the 20–25 or 26–30 age brackets. By work unit, respondents were drawn from all five work areas of the Inspectorate: Work Area I (12 respondents, 19.0%), Work Area II (13 respondents, 20.6%), Work Area III (11

respondents, 17.5%), Work Area IV (16 respondents, 25.4%), and Work Area V (11 respondents, 17.5%). By length of service, the majority of respondents (42 respondents, 66.7%) had worked for more than 15 years, followed by 11–15 years (17 respondents, 27.0%) and 5–10 years (4 respondents, 6.3%); no respondents had less than 5 years of tenure. By educational attainment, most respondents held a postgraduate degree (40 respondents, 63.5%), followed by a bachelor's degree (22 respondents, 34.9%) and a diploma (1 respondent, 1.6%). Overall, respondents were characterized by long work experience, high educational attainment, and representation across all work units of the Regional Inspectorate of North Sulawesi Province, supporting the relevance and quality of the data obtained.

Descriptive statistics

Table 2 reports descriptive statistics, reliability, and correlations. Mean scores are high relative to the maximum of 40, which corresponds to item means of about 3.5 on the four-point scale. Mean indicator scores range from 3.39 to 3.51 for Accounting Skills, from 3.48 to 3.59 for independence, and from 3.45 to 3.59 for effectiveness. The lowest-rated accounting-skills indicators are application of audit procedures (3.39) and understanding of SAP (3.41), and the lowest-rated independence indicators are objectivity (3.48) and absence of pressure from other parties (3.50). Means this close to the ceiling leave little room above them, so a ceiling effect is likely and may compress variance and the observed relationships.

Table 2. Descriptive statistics, reliability, and correlations

Variable	Mean	SD	Min–Max	α	1	2
1. Accounting Skills (X_1)	34.49	3.331	30–40	0.863		
2. Independence (X_2)	35.41	3.286	28–40	0.842	0.60	
3. Internal Audit Effectiveness (Y)	35.22	3.195	25–40	0.823	0.66	0.81

Note. N = 63. Scores range from 10 to 40. α = Cronbach's alpha. Columns 1 and 2 give Pearson correlations with variables 1 and 2; all are significant at Sig. < 0.001.

Corrected item–total correlations range from 0.449 to 0.672 for accounting skills, from 0.421 to 0.661 for independence, and from 0.415 to 0.666 for effectiveness, all above the critical value of 0.250 (df = 61, 5% level). Cronbach's alpha exceeds 0.70 for all three variables (Table 2), so the instrument is valid and reliable by these criteria.

The regression residuals meet the classical assumptions. The Kolmogorov–Smirnov test gives Asymp. Sig. (2-tailed) = 0.200, the lower bound of the true significance and above 0.05, and the P–P plot follows the diagonal. Tolerance is 0.640 and VIF is 1.563 for both predictors (Table 3), so multicollinearity is not a concern. The residual scatterplot shows no pattern, and the Glejser test gives Sig. = 0.427 for Accounting Skills and Sig. = 0.498 for independence, both above 0.05, so heteroscedasticity is not indicated.

Multiple linear regression and hypothesis testing

Table 3 presents the regression results, and the estimated model is given in Equation (2).

$$Y = 3.695 + 0.273X_1 + 0.626X_2 + \varepsilon \quad (2)$$

H_1 is supported. Accounting Skills are positively and significantly associated with Internal Audit Effectiveness ($B = 0.273$; $\beta = 0.277$; $t = 3.174$; Sig. = 0.002; 95% CI [0.101, 0.445]), holding independence constant. H_2 is also supported. Independence is positively and

significantly associated with effectiveness ($B = 0.626$; $\beta = 0.646$; $t = 7.401$; Sig. < 0.001; 95% CI [0.456, 0.796]), holding Accounting Skills constant. The standardized coefficient of independence is more than twice that of Accounting Skills, and the two confidence intervals do not overlap.

The model explains 69.8% of the variation in Internal Audit Effectiveness (Adjusted R Square = 0.698; $R^2 = 0.708$), and the F statistic (72.707; Sig. < 0.001) shows that the model as a whole fits better than a model without predictors. This share is a joint figure and not the contribution of each variable. The constant (3.695) is not interpreted because a score of zero lies outside the possible range of 10 to 40.

Discussion

The Effect of Internal Auditors' Accounting Skills on Internal Audit Effectiveness

The support for H_1 means that auditors who rate their Accounting Skills higher also rate their audits as more effective, with independence held constant. This is in line with the stewardship logic set out and with Yusup et al. (2024) and Setiowati et al. (2023), who report positive associations between auditor skill or competence and effectiveness, and with evidence on audit quality (Limonu et al., 2021; Fadilah and Mahmudin, 2020). The standardized coefficient (0.277) is moderate. Two features of the setting help in reading it. First, the weakest indicators are the

application of audit procedures and the understanding of SAP, the points at which accounting knowledge becomes audit work. Second, Accounting Skills and independence are correlated ($r = 0.60$), so part of what skills explain is shared with independence and is not counted twice.

The Effect of Internal Auditor Independence on Internal Audit Effectiveness

The support for H_2 is stronger, and independence has the larger coefficient ($\beta = 0.646$ against 0.277). This is consistent with Yusup et al. (2024) and Ishak and Nuramal (2023) and with work on audit quality (Hirkanus et al., 2025). Agency theory offers a mechanism that fits the institutional setting. The Inspectorate is part of the regional government hierarchy, reports to the governor, and audits units of the same government, so the credibility of its findings depends on the freedom to set scope and report results. Where that freedom is secure, skills can be used; where it is not, they cannot. Pangkey et al. (2023) show that independence in North Sulawesi inspectorates is subject to role-related pressures. This explanation is consistent with the data but not proved by them.

5. Conclusion

Accounting Skills and independence are both positively and significantly associated with Internal Audit Effectiveness at the Inspectorate, so H_1 and H_2 are supported, and independence has the stronger association. Theoretically, the results support giving the two theories different roles: independence as the safeguard of monitoring (agency theory), and Accounting Skills as the capability through which stewardship turns into audit value. That Accounting Skills remain significant once independence is controlled supports treating them as a component of auditor capability that matters in its own right, within the limits

set by construct overlap, while the larger role of independence suggests that models of audit effectiveness should treat an auditor's organizational position as part of the explanation. Practically, the indicator-level results show where the Inspectorate can act. For Accounting Skills, the lowest-rated indicators are the application of audit procedures and the understanding of SAP, so training should focus on selecting and applying procedures according to audit objectives and risk, and on applying SAP in the examination of local government financial statements. For independence, the lowest-rated indicators are objectivity and the absence of pressure from other parties, so the Inspectorate and the provincial government should reinforce protection from intervention, apply the code of ethics consistently, manage conflicts of interest, and secure auditors' freedom to set audit scope and report results to authorized parties; regulators who set the reporting line of inspectorates should weigh its effect on independence.

These conclusions should be read with the study's limitations in mind, each of which points to a next step. The data come from one institution, with 21.25% non-response that is not characterized, so a sample of several inspectorates would permit structural equation modeling and tests of generalizability. All variables are self-reported by the same auditors at one point in time, without procedural or statistical control for common-method variance, and the cross-sectional design supports association rather than causation; future work should add other sources, such as auditee ratings or the follow-up rate of audit recommendations. The indicators of the three constructs partly overlap and discriminant validity was not tested, so factor analysis on the full item set is needed, together with control variables such as tenure, education, accounting background, and certification. Mean scores near the scale ceiling may attenuate relationships, and a wider response scale

would help. Finally, the argument that skill and independence complement each other was not tested; future studies could examine an interaction or mediation between them, and a mixed-methods design could explain how independence is constrained in practice.

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