

Ethic Code on Internal Audit Quality and Auditor Performance; Case Study Internal Auditor Kejaksaan Agung RI

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ABSTRACT: *The purpose of this research is to examine the effect of APIP Ethical Codes (Confidentially, Integrity, Objectivity) and Performance Experience through audit quality and to analyzed the mediating of auditor performance on influence of APIP Ethical Codes (Confidentially, Integrity, Objectivity) and Performance Experience through audit quality. The model has factors from Theory Atribusi. This research is quantitative research and the data was collected using survey method through questionnaires. The respondents are 91 internal audit of Kejaksaan Agung RI. The research data and hypothesis were analyzed using structural equation modeling (SEM) based on partial least squares (PLS). The research showed that: integrity has a effect positively and significantly on the audit quality. Otherwise confidentially, objectivity and performance experience does not effect on the audit quality. Moreover, confidentially, integrity, objectivity, and performance experience has a effect positively and significantly on the performance of auditor. The mediating role of auditor performance us fully mediation, meaning that significantly the independent variables (confidentiality, integrity, objectivity and performance experience) are not able to influence the dependent variable (quality of audit results) without going through the mediating variable (auditor performance).*

KEYWORDS - *Internal Audit, Confidentiality, Integrity, Objectivity, Performance Experience, Auditor Performance, and Audit Quality.*

I. INTRODUCTION

Public sector management has a bureaucratic paradigm, namely by making government as effective and efficient as possible so that it can be more flexible in following the demands of society and the changes in the environment it faces. Auditors are professionals who work in the public sector, apart from being required to comply with staffing rules and regulations as civil servants; they are also required to regulate the code of ethics for the Government Internal Supervisory Apparatus (APIP) as well as APIP Audit Standards or other auditing standards that have been established.

Pusdiklatwas BPKP (2014) explains that audit standards are needed to maintain the quality of the auditor's work. If these rules are not fulfilled by an auditor, it means that the auditor is not working under auditing standards, and the audit report is considered to be of poor quality. The quality of the auditor's work will also indirectly influence whether or not the decisions to be made are appropriate and affect the quality of the audit results.

The quality of audit results is one of the services that is difficult to measure objectively; there is no definite definition of the quality of audit results. The quality of audit results is a complex and difficult concept to understand. So that there are often errors in determining the nature and quality. The quality of the audit results shows good and responsible supervision and management of government or agency finances. Pusdiklatwas BPK (2014) states that if the quality of internal audit results is low, then it gives leeway for government agencies or agencies to make mistakes and deviations in the use of the budget, which results in the risk of lawsuits against government officials.

The focus of research conducted by researchers lies in the problem of why the quality of audit results produced by different auditors has different qualities. The reason for taking this study is because the audit reports that have been made by auditors at the Attorney General's Office do not have uniformity between the High Court and the Attorney General's Office of the Republic of Indonesia. Even though they already have audit report standards that should be used as a guide in making them, in reality or in practice, these standards are not applied when making audit reports.

II. LITERATURE REVIEW

2.1 Attribution Theory

Attribution theory is a process of inferring the motives, intentions, and characteristics of other people by looking at their apparent behavior (Baron and Bryne, 1979). Robbins (1996) states that this theory refers to

how a person explains the causes of the behavior of other people or himself, which will be determined whether from internal factors or external factors that influence individual behavior.

According to Fritz Heider (1958), attribution theory shows a person's actions in explaining the causes of the behavior of others and or himself, which are determined from internal factors, for example authenticity, character, or attitude, or external factors, for example pressure from certain situations that will affect individual behavior.

2.2 Government Internal Supervisory Apparatus (APIP)

Referring to Government Regulation Number 60 of 2008, Article 47, paragraph 2 (a), explains that APIP is an apparatus that carries out internal supervision of the implementation of the duties and functions of government agencies. According to Permenpan No. PER/220/M.PAN/7/2008, an auditor is a position that has the scope, duties, responsibilities, and authority to carry out internal supervision of government agencies, institutions, and/or other parties in which there are state interests in accordance with laws and regulations, which is occupied by civil servants with rights and obligations granted in full by the authorized official.

2.3 Confidentiality

BPKP Pusdiklatwas (2014) Confidentiality is the nature of something that is entrusted to someone so that it is not told to other people who are not authorized to know it. Government internal auditors respect the value and ownership of information received and do not disclose information without proper authority, unless there is a statutory provision or professional obligation to do so.

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

2.4 Integrity

Pusdiklatwas BPKP (2014) Integrity is the quality, nature, or condition that shows complete unity so that it has the potential and ability to radiate authority and honesty. The integrity of government internal auditors builds trust and thus provides a basis for confidence in their judgments. Integrity does not only represent honesty, but also fair dealing and actual circumstances.

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

2.5 Objectivity

Pusdiklatwas BPKP (2014) Objectivity is an honest attitude that is not influenced by personal or group opinions and considerations in making decisions or actions. Government internal auditors demonstrate the highest level of professional objectivity in gathering, evaluating, and communicating information about the activities or processes being audited. Government internal auditors make a balanced assessment of all relevant circumstances and are not influenced by their own interests or those of others in making the assessment. The principle of objectivity determines the obligation for government internal auditors to be forthright, intellectually honest, and free from conflicts of interest.

H1c: Objectivity has a positive and significant effect on auditor performance.

2.6 Performance Experience

Parasayu et al. (2014) argue that experience is an important attribute where the auditor has expertise in carrying out his duties and can be more selective about information, considering that there are no bigger mistakes in making audit judgments. The experience of an auditor will continue to increase along with the number of audits carried out and the complexity of financial transactions audited, so that it will add to and expands his knowledge in the field of accounting and auditing.

According to Dewi et al. (2018), the auditor was able to gain skills and develop a knowledge structure through their experience. So an auditor who is more experienced and professional will be increasingly able to provide higher credibility for users of audit reports.

H2: Performance experience has a positive effect on auditor performance.

2.7 Auditor Performance

Based on the decision of the Institute of State Administration of the Republic of Indonesia (number: 239/IX/6/8/2003), Performance is an illustration of the extent to which the success/failure of the implementation of the main tasks and functions of an agency. Hasibuan (2001) states that performance is the result of the work achieved by a person in carrying out the tasks assigned to him, which are based on skills, experience, and sincerity as well as time.

Kalbers and Fogarty (1995) state that the auditor's performance is a form of work when the auditor carries out his duties based on the responsibilities given and the scale applied, which can be used to assess whether the work is good or bad.

2.8 Quality of Audit Results

Saptantinah (2021) explains that audit quality can be produced if audit activities have been carried out in accordance with procedures in conducting audits. Deis and Giroux (1992) suggest that audit quality is an auditor's ability to find material misstatements in the client's company's financial statements. De Angelo (1981) defines audit quality as the likelihood that the auditor will find and report material misstatements in the client's accounting and accounting systems. In order to achieve quality audit results, the auditor is required to carry out quality audits by maintaining several things that have been regulated in the code of ethics.

H3a: Confidentiality has a significant effect on the quality of internal audit results.

H3b: Integrity has a significant effect on the quality of internal audit results.

H3c: Objectivity has a significant effect on the quality of internal audit results.

H4: Performance experience has a significant effect on the quality of internal audit results.

H5: Auditor performance has a significant effect on the quality of internal audit results.

III. RESEARCH METHODS

The object of this study or research sample is the Internal Auditor at the Attorney General's Office of the Republic of Indonesia, with a total of 91 people.

Sampling in this study was carried out using non-probability sampling in the sampling method based on convenience (convenience sampling). Sekaran and Bougie (2017: 59) explain that convenience sampling refers to collecting information from members of the population who are happy to provide it. In addition, in taking samples, it must be in accordance with the needs of samples from certain populations that are the easiest to reach or obtain.

This study uses primary data types. The type of primary data obtained is based on the results of distributing questionnaires as a tool. This study uses a survey method or field research (field research). Hypothesis testing in this study uses Partial Least Square (PLS). The software used to run the SEM-PLS technique in this study is SmartPLS Version 3.0.

3.1 Operational Research Variables

The research variables used in this study are confidentiality, integrity, objectivity, and performance experience as the independent variables, auditor performance as the moderating variable, and the quality of the internal audit results as the dependent variable.

3.1.1 Confidentiality

According to Ayem et al. (2019), maintaining confidentiality allows the auditor to work professionally, which affects the quality of the inspection report, which is one of the assessments of the auditor's performance.

This study uses confidentiality variables with the following indicators:

KHS1 : Precautions on Ordinal Information Obtained

KHS2 : Use and Disclosure of Information.

3.1.2 Integrity

Gita et al. (2018) stated that integrity can accept unintentional mistakes and honest dissent but cannot accept principal fraud. With high integrity, the auditor can improve the quality of the audit results.

This study uses the integrity variable with the following indicators:

INT1 : Auditor Honesty

INT 2 : Auditor Courage

INT 3 : Auditor's Wise Attitude

INT 4 : Auditor's Responsibilities

3.1.3 Objectivity

Objectivity is suspected of having an influence on the performance and quality of audit results. Objectivity is required so that the auditor can act fairly without being influenced by pressure or requests from certain parties with an interest in the results of the audit.

This study uses objectivity variables with the following indicators:

OBT1 : Free from Conflict of Interest

OBT2 : Disclosure of Actual Conditions According to Facts

3.1.4 Performance Experience

Rohmatiah et al. (2020) stated that the auditor's performance is an act or implementation of inspection tasks that have been completed by the auditor within a certain period of time. Performance itself can be measured based on standards that have been applied, namely quality, quantity, and timeliness.

This study uses performance experience variables with the following indicators:

PK1: Length of work conducting an audit

PK2 : Number of audits that have been audited

PK3 : Type of object that has been audited

3.1.5 Auditor Performance

Rahmat et al. (2022) state that the auditor's performance is a measure of the auditor's work in carrying out his obligations, and the scale applied can be used to assess whether the work is good or bad.

This study 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

KA 5 : Communication of the results of the assignment

3.1.6 Quality of Audit Results

Karismanda et al. (2020) state that audit quality is a process of ensuring that generally accepted auditing standards are followed in every audit process. An auditor follows specific audit quality control procedures that help meet these standards consistently in each of his assignments.

This study 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

IV. RESEARCH RESULT

4.1 Descriptive statistics

An analysis of descriptive statistics was carried out on 91 respondents for further processing, where sample statistical measurements are very useful for drawing conclusions. This measurement is needed because it is able to describe the formulation of sample observation values so as to facilitate observation. Through this calculation, an overview of the sample can be obtained so that it can get closer to the true description of the population. Sample statistical measurements in this study used the Structural Equation Modeling—Partial Least Square, or SEM—PLS program with SmartPLS software version 3.0, which can be downloaded at <http://www.pls.com/>. The results of the sample calculations that have been carried out will be explained in the table below:

Table Descriptive statistics

Construct	N	Mean	Median	Min	Max	Standard Deviation
KHS1	91	5,659	6,000	1,000	7,000	1,462
KHS2	91	5,670	6,000	2,000	7,000	1,149
INT1	91	5,692	6,000	1,000	7,000	1,273
INT2	91	5,637	6,000	1,000	7,000	1,191
INT3	91	5,462	5,000	1,000	7,000	1,161
INT4	91	5,527	6,000	1,000	7,000	1,425
OBT1	91	5,615	6,000	2,000	7,000	1,184
OBT2	91	5,615	6,000	2,000	7,000	1,127
PK1	91	5,571	6,000	1,000	7,000	1,060
PK2	91	5,527	6,000	2,000	7,000	1,142
PK3	91	5,451	5,000	1,000	7,000	1,216
KA1	91	6,286	6,000	3,000	7,000	0,893
KA2	91	6,231	6,000	3,000	7,000	0,950
KA3	91	6,484	7,000	3,000	7,000	0,953
KA4	91	6,264	6,000	3,000	7,000	0,924
KA5	91	6,253	6,000	3,000	7,000	0,990
KHA1	91	6,286	6,000	3,000	7,000	0,964
KHA2	91	6,352	7,000	3,000	7,000	0,906
KHA3	91	4,901	5,000	1,000	6,000	1,267

Source: Primary Data (Processed by Researchers)

Based on the table above, the minimum and maximum values are the ratings given by respondents when answering the statement items on the questionnaire. For the first and second indicator items on the confidentiality variable (KHS1 and KHS2), the minimum score given by the respondent is 1 (strongly disagree), and the maximum value is 7 (strongly agree). The first four indicator items on the integrity variable (INT1, INT2, INT3, and INT4) have a minimum value of 1 (strongly disagree) and a maximum value of 7 (strongly agree). The first and second indicator items on the objectivity variable (OBT1 and OBT2) have a minimum value of 2 (disagree) and a maximum value of 7 (strongly agree). The first to third indicator items on performance experience variables (PK1, PK2, and PK3) have a minimum value of 1 (strongly disagree) and a maximum value of 7 (strongly agree). For the first to fifth indicator items on auditor performance variables (KA1, KA2, KA3, KA4, and KA5), the minimum value given by respondents is 3 (somewhat disagree), and the maximum value is 7 (strongly agree). For the first through third indicator items on the variable quality of audit results (KHA1, KHA2, and KHA3), the minimum score given by respondents is 1 (strongly disagree), and the maximum value is 7 (strongly agree).

The mean value in the table above shows the average opinion of the respondents on each statement item in each variable. Data showing a mean result of more than 4.00 means that the average respondent agrees with all statement items for each research variable.

The standard deviation value indicates a measure of deviation. Based on the table above, it shows that all variables do not have a standard deviation that exceeds the mean, so it can be concluded that there are no deviating data in each research construct.

4.2 Model Evaluation

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

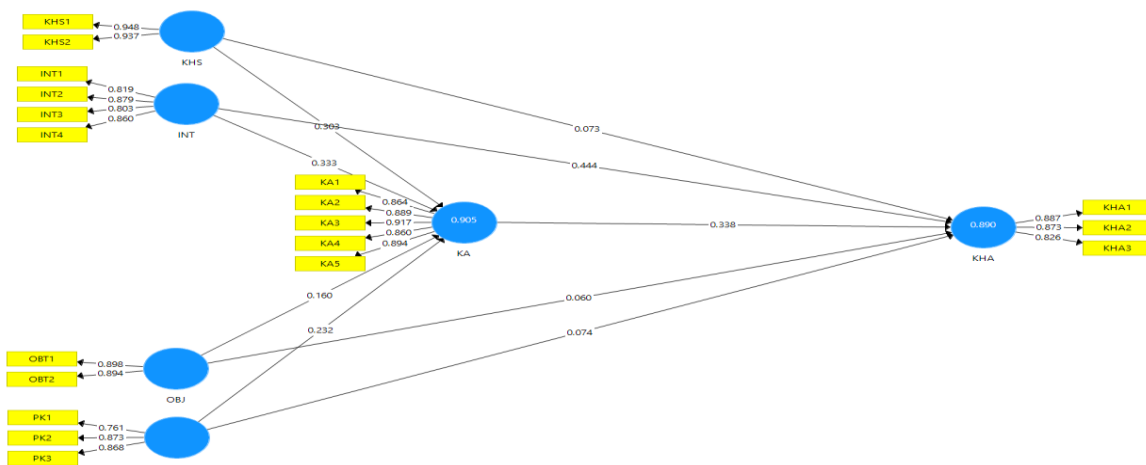
Table Algorithm

Construct	R Square	Cronbach's Alpha	rho_A	Composite Reliability	(AVE)
Auditor Performance	0,905	0,931	0,931	0,948	0,783
Performance Audit Results	0,890	0,828	0,835	0,897	0,744
Confidentiality	-	0,875	0,879	0,941	0,888
Integrity	-	0,862	0,866	0,906	0,707
Objectivity	-	0,755	0,755	0,891	0,803
Performance Experience	-	0,782	0,791	0,874	0,699

Source: Primary Data (Processed by Researchers)

The algorithm table above show that the AVE construct is greater than 0.50, indicating that convergent validity has been met. Based on the results of convergent validity, discriminant validity, and reliability testing, the following conclusion can be drawn:

Image Model Algorithm



Source: Smart PLS version 3.0 (Processed by Researchers)

4.3 Research Hypothesis Testing

Path Coefficients

Hypothesis Notation	Construct	Original Sample (O)	Sample Mean (M)	Standard Deviation (Stdev)	T Statistics (O/Stdev)	Information
H1a	KHS -> KA	0,303	0,306	0,071	4,274	Supported
H1b	INT -> KA	0,333	0,334	0,080	4,152	Supported
H1c	OBT -> KA	0,160	0,155	0,064	2,499	Supported
H2	PK -> KA	0,232	0,234	0,059	3,925	Supported
H3a	KHS -> KHA	0,073	0,073	0,084	0,866	Not Supported
H3b	INT -> KHA	0,444	0,440	0,089	5,014	Supported
H3c	OBT -> KHA	0,060	0,063	0,076	0,799	Not Supported
H4	PK -> KHA	0,074	0,066	0,077	0,953	Not Supported
H5	KA -> KHA	0,338	0,346	0,128	2,643	Supported

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

The research hypothesis above suggests that secrecy has a positive and significant effect on auditor performance. Based on the path coefficients table above, it proves that the confidentiality variable has a positive and significant effect on auditor performance, with a statistical T value of the confidentiality variable on auditor performance of 4.274, or more than ≥ 1.64 . Based on these results, it can be stated that Hypothesis 1a is supported.

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

The research hypothesis above suggests that integrity has a positive and significant effect on auditor performance. Based on the path coefficients table above, it proves that the integrity variable has a positive and significant effect on auditor performance, with a statistical T value of the integrity variable on auditor performance of 4.152 or more than ≥ 1.64 . Based on these results, it can be stated that **Hypothesis 1b is supported.**

H1c: Objectivity has a positive and significant effect on auditor performance

The research hypothesis above suggests that objectivity has a positive and significant effect on auditor performance. Based on the path coefficients table above, it proves that the objectivity variable has a positive and significant effect on auditor performance, with a statistical T value of the objectivity variable on auditor performance of 2.499 or more than ≥ 1.64 . Based on these results, it can be stated that **Hypothesis 1c is supported.**

H2: Performance experience has a positive effect on auditor performance

The research hypothesis above suggests that performance experience has a positive and significant effect on auditor performance. Based on the path coefficients table above, it proves that the performance experience variable has a positive and significant effect on auditor performance, with a statistical T value of the performance experience variable on auditor performance amounting to 3.925 more than ≥ 1.64 . Based on these results, it can be stated that **Hypothesis 2 is supported.**

H3a: Confidentiality has a significant effect on the quality of internal audit results

The research hypothesis above suggests that secrecy has a positive and significant effect on the quality of audit results. Based on the path coefficients table above, it proves that the confidentiality variable has no positive and significant effect on the quality of audit results, with a statistical T value for the confidentiality variable on the quality of audit results of 0.866 less than ≤ 1.64 . Based on these results, it can be stated that **Hypothesis H3a is not supported.**

H3b: Integrity has a significant effect on the quality of internal audit results

The research hypothesis above suggests that integrity has a positive and significant effect on the quality of audit results. Based on the path coefficients table above, it proves that the integrity variable has a positive and significant effect on the quality of audit results, with the statistical T value of the integrity variable on the

quality of audit results being 5.014 more than ≥ 1.64 . Based on these results, it can be stated that **Hypothesis 3b is supported.**

H3c: Objectivity has a significant effect on the quality of internal audit results

The research hypothesis above suggests that objectivity has a positive and significant effect on the quality of audit results. Based on the path coefficients table above, it proves that the objectivity variable has no positive and significant effect on the quality of audit results, with the statistical T value of the objectivity variable on the quality of audit results being 0.799 less than ≤ 1.64 . Based on these results, it can be stated that **Hypothesis H3c is not supported.**

H4: Performance experience has a significant effect on the quality of internal audit results

The research hypothesis above suggests that performance experience has a positive and significant effect on the quality of audit results. Based on the path coefficients table above, it proves that the performance experience variable has no positive and significant effect on the quality of audit results, with the statistical T value of the performance experience variable being 0.953 less than ≤ 1.64 . Based on these results, it can be stated that **Hypothesis H4 is not supported.**

H5: Auditor performance has a significant effect on the quality of internal audit results

The research hypothesis above suggests that auditor performance has a positive and significant effect on the quality of audit results. According to the path coefficients table above, the auditor's performance variable has a positive and significant effect on the quality of audit results, with the statistical T value of the auditor's performance variable being 2.643 greater than 1.64. Based on these results, it can be stated that **Hypothesis 5 is supported.**

V. CONCLUSION

The conclusions of this research are:

1. The confidentiality variable has a positive and significant effect on auditor performance, thus hypothesis 1a in this study is accepted or supported. This result means that the higher the confidentiality of an auditor, the better the auditor's performance will be.
2. The integrity variable has a positive and significant effect on auditor performance, thus hypothesis 1b in this study is accepted or supported. This result means that the higher the integrity of an auditor, the better the auditor's performance will be.
3. The objectivity variable has a positive and significant effect on auditor performance, thus hypothesis 1c in this study is accepted/supported. This result means that the higher the objectivity of an auditor, the better the auditor's performance will be.
4. The performance experience variable has a positive and significant effect on auditor performance, thus hypothesis 2 in this study is accepted/supported. This result means that the higher the performance experience of an auditor, the higher the auditor's performance will be.
5. The confidentiality variable has no positive and significant effect on the quality of audit results, thus hypothesis 3a in this study is rejected/not supported. This result means that the lower the confidentiality of an auditor, the lower the quality of the audit results.
6. The integrity variable has a positive and significant effect on the quality of audit results, thus hypothesis 3b in this study is accepted/supported. This result means that the higher the integrity of an auditor, the higher the quality of the audit results.
7. The objectivity variable has no positive and significant effect on the quality of audit results, thus hypothesis 3c in this study is rejected/not supported. This result means that the higher the objectivity of an auditor, the higher the quality of the audit results.
8. The performance experience variable has no positive and significant effect on the quality of audit results, thus hypothesis 4 in this study is rejected/not supported. This result means that the lower the performance experience of an auditor at work, the quality of the audit results will not be reduced.
9. The auditor performance variable has a positive and significant effect on the quality of audit results, thus hypothesis 5 in this study is accepted/supported. This result means that the higher the auditor's performance, the quality of the resulting audit results will be of better quality.

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