

Conference Paper

The Effect of Competence, Objectivity and Internal Audit Quality The Effectiveness of Internal Audit with Senior Management Support As Variable Moderation

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Abstract

The formulation of the problem in this study was the Influence of Competence, Objectivity and Internal Audit Quality toward the Internal Audit Effectiveness with Senior Management Support as Moderating Variables (Empirical Study on Banking in Ogan Ilir and Seberang Ulu, Palembang City, South Sumatra Province). The Objective of This study was to analyze the the influence of Competence, Objectivity and Internal Audit Quality toward the Internal Audit effectiveness with Senior Management Support as a Moderating Variable. This study was an associative study. The population used in this study was banks that have internal auditors. The sample in this study were 34 respondents. The techniques of collecting the data was questionnaires. Hypothesis test used were multiple linear regression and moderated regression analysis. The results of this study showed partially that competence has a positive influence on internal audit effectiveness, the objectivity has a positive influence on the internal audit effectiveness and internal audit quality has a positive influence on internal audit effectiveness, the senior management support could moderate the influence of internal audit quality on the internal audit effectiveness.. Simultaneously competence, objectivity and audit quality have a positive influence on the of internal audits effectiveness.

Keywords: Competence, Objectivity, Audit, Effectiveness, Management Support

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1. Introduction

In line with the increasing number of business activities, there is a need owners to employ the competent and professional to carry out an activity, where one of them is the auditor, where the auditor is responsible to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from any material misstatement whether caused by error or fraud. Maharany (2016) Competence is the expertise of auditors in carrying out their duties. Wherein, the auditor must use finesse profesionalnya carefully and thoroughly. Competence is not enough if it does not have an attitude of independence as the membership base.

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Komang and god (2015); Diven (2015); Ares and Loebbecke (2003); Edisah and Ikhsan (2016). Objectivity is a belief, a quality that gives value to the service or services auditor. Objectivity as a person independent of the pressure and influence of private interests as well as others in decision-making. Winwin and Abdullah (2017: 112) explained that audit quality be interpreted as a function of the auditor's ability to detect misstatements material (technical capability) and reported error (independent auditors). White (2009); Arena and Ozzone (2009); Hadi and Bambang (2016); Cohen and Sayag (2010), Effectiveness of internal audit is a measure of success for an internal audit process within an organization to what extent the organization declared successful in its efforts to achieve that goal.

Nasrizal (2013) Top management support is a desire from the top management to provide the necessary resources and their right or authority to act for the success of the project. So often the emergence of doubts over the principles of the internal auditor behavior which consists of competence, objectivity, confidentiality and integrity that is owned by an internal auditor. For that internal auditors are required to adhere to auditing standards and behave in accordance with the principles that have been established. Because in these banks on average in general there is a similar problem to the principles of behavior at a bank auditor.

Law Number 21 Year 2011 concerning the authorization of financial services (sheets republic Indonesia in 2011 number 111, an additional sheet of the Republic Indonesia number 5253 explains that banks are required to have an internal audit function in accordance with the size, activity or operational nature and level of complexity of the bank and functions internal audit as referred to in paragraph 1 are carried out by the internal audit unit and internal audit functions outlined in plaksanaan standard internal audit function and is supported by the methodology, tools adequate audit techniques.

1.1. Contingency theory

Seokarso (2015: 106) The contingency theory focuses on the legal situation (Low of the situation) and menegemukakan that each different situation must be faced with different leadership styles. Where to achieve the effectiveness of the internal audit, the researcher must consider the factors that may affect it. Effectiveness of internal audit depends on the variables of contingency, which is characteristic of the internal auditor.

1.2. Theory Entities

Mathius (2016: 4-5) entity theory emphasizes the concepts of manageability “stewardship” and accountability “accountability” where the level of business continuity and business financial information for the owner’s equity in order to meet legal requirements and maintain a good relationship with the equity holders to acquire future financial needs.

1.3. Effectiveness of Internal Audit

Betri (2018: 35) The effectiveness of the end product an operations have achieved the goal both in terms of quality of work and quantity of work in the target time limit. Indicators of effectiveness in terms of the achievement of goals or objectives that had been predetermined is a measurement where a target has been achieved in accordance with what has been planned.

Model effectiveness of the internal audit consists of four components is An auditor should be guided and understand the prevailing audit standards, In carrying out the audit an auditor must have careful planning and pengidentifikasi objectives, provide an assessment of the ability of the auditor before accepting the task to improve the productivity of the organization, Giving peniaian on the auditor’s ability to find errors.

1.4. Competence

Mathius (2016: 172) Competence relates to the expertise, knowledge, and experience that a competent auditor is the auditor who has the knowledge, training, skills and experience sufficient to be able to successfully do the work of the audit.

Betri (2016: 23) Rules of conduct competence of auditors is only going to provide the service as long as they have the knowledge, skills and experience to be treated, should perform internal audit in accordance with International Standards for the Professional Practice of Internal Audit, Must continuously improve the capacity and effectiveness as well as quality of service they.

1.5. Objectivity

Betri (2016: 21-22) The internal auditor showed the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined.

Rules of conduct internal auditor objectivity that is not participating in activities or relationships that might interfere with or find annoying, unfamiliarity of their votes. This participation includes activities or relationships that might conflict with the interests of the organization, not accept anything that may interfere with, or cause offense, their professional judgment, Must disclose all the facts meterial they know that, if not disclosed, may interfere with activity reporting being examined.

1.6. Internal Audit Quality

Winwin and Abdullah (2017: 112) explained that audit quality be interpreted as a function of the auditor's ability to detect misstatements matrial (technical capability) and reported error (independent auditors).

Professional Standards Internal Audit (SPAI) in Tugiman Hiro (2006: 53) explains the nature of internal audit activities and is a measure of the quality of audit work. The standard consists of the Internal Audit Function Management, Scope of Assignment, Assignment Planning, Execution Assignment, Assignment Results Communication, Monitoring Follow-up.

1.7. Senior Management Support

Hiro (1997: 169-179) Support management is defined as the support of the chief executive. Freedom of internal oversight of management, in this case the main director mungkinsaja doubt, but to levels below the main directors, internal supervisors have a very high degree of freedom, or even completely. Model management support in general is as follows Functionally internal oversight reports to the managing director, and administratively to the commissioners, generally audit activities related to control issues of accounting, Preparation of programs and the establishment of audit staff is reviewed in detail by the managing director, the Supervisory internally has high degree of freedom, audit reports are reviewed in detail by the board of directors and the managing director

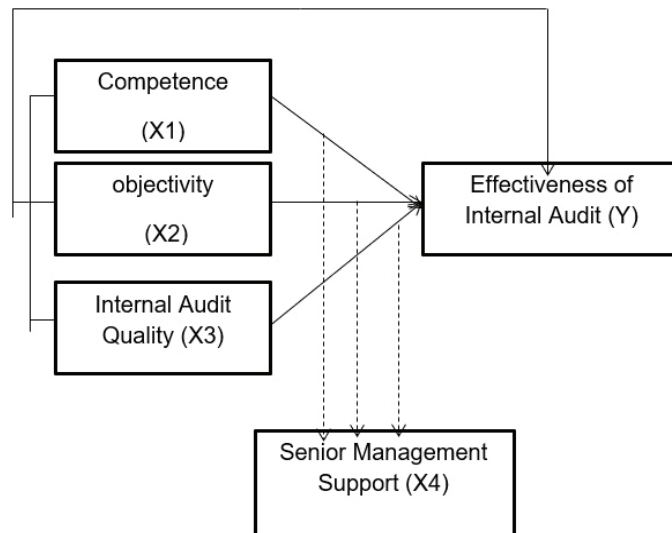


Figure 1: Conceptual Framework Research.

1.8. Hypothesis Development

1.8.1. Effect of Competence, Objectivity and Internal Audit Quality In Together Against Effectiveness of Internal Audit

Competence relates to the expertise, knowledge, and experience that a competent auditor is the auditor who has the knowledge, training, skills and experience sufficient to be able to successfully do the work of the audit.

Internal auditors showed the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Quality audit interpreted as a function of the auditor's ability to detect misstatements material (technical capability) and reported error (independent auditors).

H1: there are significant competence, objectivity and quality of the internal audit of the effectiveness of internal audit.

1.8.2. Competence Influence Effectiveness Of Internal Audit

Mathius (2016: 172) Competence relates to the expertise, knowledge, and experience that a competent auditor is the auditor who has the knowledge, training, skills and experience sufficient to be able to successfully do the work of the audit. the effectiveness of the internal auditor is a measure of success for an internal audit process within an organization to what extent the organization declared successful in achieving those goals.

Based Zulfikli (2014) explained that there is a positive relationship that occurs between the competence of the effectiveness of internal audit for competence may be associated with an individual's ability to perform a job or a good job based on the level of education, professional experience and efforts of the staff for continuing professional development. Competence of auditors determine an effective audit in the organization. This contributes to the ability of the auditor to perform an audit approach that is systematic and disciplined untu improve the effectiveness of the internal audit.

H2a: there is impact on the effectiveness of internal audit competency

1.8.3. Objectivity Influence Effectiveness Of Internal Audit

Betri (2016: 21-22) The internal auditor showed the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not influenced by the interests of their own or any other person in making judgments. The effectiveness of the internal auditor is a measure of success for an internal audit process within an organization to what extent the organization declared successful in achieving those goals.

Based Zulfikli (2014), Kaboi (2018), explains that the objectivity of the internal audit has a positive relationship with the effectiveness of the internal audit because of other factors that contribute to the activities of an effective audit is objectivity that can enable audit activity to perform the work without interference by any party to task audit therefore it can affect the effectiveness of internal aaudit because even if the internal auditor is charged with upholding the best interests of their employer, they may be reluctant to fight management, regardless of the consequences.

H2b: there is impact on the effectiveness of internal audit objectivity

1.8.4. Internal Audit Quality Impact The Effectiveness of Internal Audit

Winwin and Abdullah (2017: 112) explained that audit quality be interpreted as a function of the auditor's ability to detect misstatements matrial (technical capability) and reported error (independent auditors). The ability of auditors found violations will depend on the ability to use technology, audit procedures used, the extent of audit samples and others. The ability to report violations will depend on whether the auditor has an independent attitude towards clients.

Audit failure occurs when the auditor independence is not real, or if the auditor any audit report published by failing to collect sufficient competent evidence as required by generally accepted auditing standards. In general, an audit failure can be indicated on the lawsuit that struck auditor, failed businesses, their implementation effectiveness of the inspection agency (commission) capital market supervision and restatement of the financial statements.

Based Mihret and Yismau (2007) in Khaled Ali Mustafa Mohd Endaya And Hanefah (2015) Auditor's internal characteristics, effectiveness and moderation effects of senior management stated that their findings show that the effectiveness of the internal audit is strongly influenced by the quality of the internal audit and management support. And according Hesalonikah (2012) that there is a positive correlation between the quality of the internal audit of the effectiveness of internal audit.

H2C: there is influence the quality of the internal audit of the effectiveness of internal audit

1.8.5. Competence Influence Effectiveness Against moderated Internal Audit Senior Management Support

Internal auditors must have the competencies required by the internal auditor in the audit process so that the auditors have the support of senior management to have positive influence on the effectiveness of internal audit. Thus the high competence possessed by the internal auditors it is expected to affect positively the effectiveness of the internal audit are moderated by senior management support. And with the competencies possessed by an auditor to improve the support of senior management.

H3a: there is the influence of competence on the effectiveness of internal audit in Moderate senior management support

1.8.6. Objectivity Influence Effectiveness Against moderated Internal Audit Senior Management Support

Internal auditors must have the objectivity to be possessed by the internal auditor in the audit process so that the auditors have the support of senior management to have positive influence on the effectiveness of internal audit. Thus the high objectivity possessed by the internal auditors it is expected to affect positively the effectiveness of the internal audit are moderated by senior management support.

H3b: there is the influence of objectivity on the effectiveness of internal audit in Moderate senior management support

1.8.7. Internal Audit Quality Impact The Effectiveness of Internal Audit moderated Senior Management Support

a banking entity must have a good quality of internal audit to assist in the implementation conducted by the internal auditor in the audit process so that the auditors have the support of senior management to have positive influence on the effectiveness of internal audit. Thus the quality of the internal audit diperbankan can help internal auditors it is expected to affect positively the effectiveness of the internal audit are moderated by senior management support.

H3c: There is the influence of the quality of internal audits of the effectiveness of internal audit moderated by senior management support

2. Methods and Equipment

Type of research is the study of associative, Location study was conducted on perbank in the district of Ogan Ilir and across from the pit of city of Palembang South Sumatra, population studied were 39 banks owned by the government and the private sector in the district Ogan Ilir and across from the pit of city of Palembang South Sumatra, sampel used in this study were 23 banks with 34 auditors will be sampel by researchers in 2019.

The data used in this study as a whole uses primary data and secondary data. Primary data were collected by distributing questionnaires to the respondents, internal auditors working in the banking district and across from the Ulu Ogan Ilir South Sumatra city of Palembang. The questionnaire used herein are closed models because the answer has been provided and its measurement using a Likert scale. While secondary data is meant here in the form of journals, articles and previous studies.

Data collection methods used in this research is to use interviews and questionnaires. Interviews were conducted directly by way of question and answer directly to the internal auditors working in banking in Ogan Ilir and Seberang Ulu Palembang. The questionnaire that is done by giving a set of questions with the internal auditors working in banking in Ogan Ilir and Seberang Ulu Palembang. The analytical method used in this research is quantitative and qualitative analysis,

The analysis technique used to determine the effect of the competence, objectivity and quality of the internal audits of the effectiveness of internal audit with the support

of senior management as a moderating variable is using the technique of multiple linear regression analysis and hypothesis testing the effect of mediation to ensure that the independent variables have an effect on the dependent variable, then performed hypothesis test (t test) and (f test) to find out significantly from the independent variable on the dependent variable and make their conclusions and the last is to calculate the coefficient of determination to determine how much influence the independent variable on the dependent variable. Data analysis techniques in this study supported by the Program for Special Sciene (SPSS)

2.1. Test Multiple Regression Analysis

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \tag{1}$$

Moderated Regresion Test Analysis (MRA)

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_4 + \beta_3 X_1 X_4 + e \tag{2}$$

$$Y = \alpha + \beta_1 X_2 + \beta_2 X_4 + \beta_3 X_2 X_4 + e \tag{3}$$

$$Y = \alpha + \beta_1 X_3 + \beta_2 X_4 + \beta_3 X_3 X_4 + e \tag{4}$$

Information:

Y = Effectiveness of Internal Audit X1 = competence

X2 = objectivity

X3 = Quality internal audit

X4 = Senior management support

X1X4 = Interaction between competence and senior management support X2X4 = Interaction between objectivity and senior management support

X3X4 = Interaction between the quality of the internal audit and senior management support

α = constant

$\beta_1 \beta_2 \beta_3$ = coefficient of regression

e = Error Residual

3. Results

3.1. Classic assumption test

Classical assumption test results of this study indicate that normality test, autocorrelation, multicollinearity test, and test heteroskedasitas are qualified and worthy regression model for the wear.

TABLE 1: Jointly test (test F).

ANOVA ^b						
	Model	Sum of Squares	Df	mean Square	F	Sig.
1	Regression	1,717	3	.572	49.268	.000a
	residual	.348	30	.012		
	Total	2,065	33			
a. Predictors: (Constant), Quality of Internal Audit, Internal Auditor Competency, Objectivity						
b. Dependent Variable: Effectiveness of Internal Audit						

Hypothesis test results in Table 1 show that the known value of F is equal to 49.268, while F_{table} for real level (α) of 5% and the numerator ($k = 3$), so $k-1 = 2$ and denominator $df = nk-1 = (34 - 4-1) = 29$ is equal to 2.934 in other words of $F > F_{table}$ ($49.268 > 2.934$), so that it can be concluded that the internal competence of auditors, the internal auditors' objectivity, and quality of internal audit affect the effectiveness of the internal audit together. From the test results F also that the significance (Sig) that emerges is 0.000, which means $Sig F (0,000) < \alpha 0.05$, it suggests that there is a strong significance occurred on independent variables on the dependent variable.

3.2. Determination test

TABLE 2: Test of determination (R²).

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.912a	.831	.814	.10777	2.530
a. Predictors: (Constant), Quality of Internal Audit, Internal Auditor competence, objectivity					
b. Dependent Variable: LY					
Source: Data Processing results, 2019					

TABLE 3: Partial Test (Test T).

	Model B	Coefficients unstandardized		standardized Coefficients	T	Sig. tolerance	collinearity Statistics	
		Std. Error	beta				VIF	
1	(Constant)	3,609	.106		33 986	.000		
	Competency Internal Auditor	.117	.047	.205	2,471	.019	.816	1,225
	objectivity	.311	.093	.323	3,344	.002	.604	1,655
	Internal Audit Quality	.435	.079	.565	5,523	.000	.538	1,859

a. Dependent Variable: Effectiveness of Internal Audit

Source: Data Processing results, 2019

3.3. Test In Moderation

TABLE 4: Test Results Moderated Regression Analysis (MRA) Interaction Competence Internal Auditor and Senior Management Support.

	Coefficients unstandardized		standardized Coefficients	T	Sig.
	Std. Error	beta			
(Constant)	2869	.103		27 853	.000
Competence	-.297	.088	-.521	-3397	.002
Senior Management Support	.083	.139	.092	.596	.555

Source: Data Processing results, 2019

TABLE 5: Test Results Moderated Regression Analysis (MRA) Interaction Competence Internal Auditor and Senior Management Support.

	Coefficients unstandardized		standardized Coefficients	T	Sig.
	Std. Error	beta			
(Constant)	2853	.155		18 461	.000
Competence	-.277	.169	-.485	-1636	.112
Senior Management Support	.120	.293	.132	.408	.686
Competence interaction with Senior Management Support	-.050	.354	-.053	-.142	.888

Source: Data Processing results, 2019

TABLE 6: Test Results Moderated Regression Analysis (MRA) Interaction Objectivity Internal Auditor and Senior Management Support.

Coefficients unstandardized			standardized Coefficients	T	Sig.
Std. Error		Beta			
(Constant)	2902	.071		40 672	.000
Objectivity	-.699	.115	-.725	-6062	.000
Senior Management Support	.121	.109	.133	1,113	.274

Source: Data Processing results, 2019

TABLE 7: Test Results Moderated Regression Analysis (MRA) Interaction Competence Internal Auditor and Senior Management Support.

Coefficients unstandardized			standardized Coefficients	T	Sig.
	Std. Error	Beta			
(Constant)	2,821	.097		28 943	.000
Objectivity	-.492	.206	-.510	-2394	.023
Senior Management Support	.356	.222	.392	1,603	.119
Objectivity Interasksi with Senior Management Support	-.622	.514	-.352	-1211	.235

TABLE 8: Test Results Moderated Regression Analysis (MRA) Interaction of Moral Courage and Senior Management Support.

Coefficients unstandardized			standardized Coefficients	T	Sig.
	Std. Error	beta			
(Constant)	3,704	.125		29 596	.000
Internal Audit Quality	-.651	.070	-.845	-9320	.000
Senior Management Support	.113	.082	.124	1,370	.018

Source: Data Processing results, 2019

4. Discussion

Based on Table 2 Results of hypothesis testing Model Summary table obtained value of R Square (R2) of 0.831 or 83.1%. This result means that 83.1% of internal audit effectiveness variables influenced by the internal auditor competence (X1), the internal auditor objectivity (X2), the quality of internal audit (X3), while the remaining 16.9% is

TABLE 9: Test Results Moderated Regression Analysis (MRA) Interaction Competence Internal Auditor and Senior Management Support.

	Coefficients unstandardized		standardized Coefficients	T	Sig.
	Std. Error	beta			
(Constant)	3,575	.222		16 120	.000
Internal Audit Quality	-.574	.130	-.744	-4401	.000
Senior Management Support	.477	.521	.526	.917	.367
Internal Audit Quality Interactions with Senior Management Support	.222	.313	.411	.709	.484

Source: Data Processing results, 2019

influenced by other factors not included in this study, such as experience, level of gender, audit situations, ethics, and others.

Based on the results of Table 3 shows that t is greater the data table (2.045) and significantly below the 0.05 level, this shows that in partial competence significantly influence the effectiveness of the internal audit, objectivity significant effect on the effectiveness of internal audit and internal audit quality significant effect on the effectiveness of internal audit.

Based on the tables 4 and 5 show that the support of senior management is not the moderator for the variable competence of the effectiveness of internal audit, from tables 6 and 7 show that support management of senior not a moderator for varibael objectivity of the effectiveness of internal audit and based on a table of 8 and 9 showed that senior management support moderator equation for the variable quality of the internal audit of the effectiveness of internal audit.

5. Conclusions

Conclusions regarding the competence of auditors, auditor objectivity and quality of Internal Audit of the Effectiveness of Internal Audit with Senior Management Support as moderating; Competence Auditor affect the effectiveness of the internal audit, the objectivity of the auditor was significantly positively affect the effectiveness of the internal audit, quality of internal audit significantly affect the effectiveness of the internal audit, senior management support does not moderate the competence of internal auditors on the effectiveness of internal audit, senior management support does not moderate the objectivity of the effectiveness of internal audit and senior management

support moderates the internal audit quality equation moderator of the effectiveness of internal audit.

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Conflict of Interest

The authors have no conflict of interest to declare.

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