

Risk-Based Audit Capabilities: A Study of Local Government Internal Monitoring Apparatus

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Abstract:- This study uses a quantitative approach and was designed using a verification descriptive research type. The findings show a regression coefficient of 0.489 or 48.9% for the influence of competence on professional auditors, and the regression coefficient is positive. This suggests that as the competency of professional auditors increases, their professionalism also increases. The partial test relationship model for competence with professional auditors is also significant, with a t-test result of 7.196, which is greater than the t-table alpha of 0.05 (df = 163) of 1.654. The computer output is sig 0.000, which is smaller than alpha ($\alpha = 0.05$). The t-test results for this competency partial regression model can estimate the professional auditor, which is determined by competence. The study also found a regression coefficient of 0.439 or 43.9% for the influence of independence on professional auditors, and the regression coefficient is positive. This shows that the higher the independence, the more professional the auditor will be. The partial test relationship model for independence with professional auditors is also significant, with a t-test result of 6.273, which is greater than the t-table alpha of 0.05 (df = 163) of 1.654. The computer output is sig 0.000, which is smaller than alpha ($\alpha = 0.05$). The t-test results for the partial independence regression model can estimate the professional auditor, which is determined by independence. Additionally, the study found a regression coefficient of 0.446 or 44.6% for the effect of motivation on professional auditors, and the regression coefficient is positive. This indicates that the higher the motivation, the more professional the auditor will be. The partial test relationship model for motivation with professional auditors is also significant, with the results of the t-test of 6.407, which is greater than the t-table alpha of 0.05 (df = 163) of 1.654. The computer output is sig 0.000, which is smaller than alpha ($\alpha = 0.05$). The t-test results for the partial regression model of this motivation can estimate the professional auditor, which is determined by motivation. Finally, the simultaneous test relationship model for competence, independence, and motivation with professional auditors is also significant, with the

results of the F-test of 22.193, which is greater than the t-table alpha of 0.05 (df = 163) of 2.430. The computer output is sig 0.000, which is smaller than alpha ($\alpha = 0.05$). The F-test results for the simultaneous regression model of competence, independence, and motivation can estimate the professional auditor.

Keywords:- Competence; Professional Auditor; Independence; Motivation.

I. INTRODUCTION

Strengthening the government's internal control function is one of the efforts that need to be continued to support improving government performance through the management of sound and strong government administration, which can be used as capital in overcoming the nation's problems (Yurniwati & Rizaldi, 2015). Government internal control, as one of the management functions in government administration organizations, plays an important role in overseeing and optimizing the performance and achievement of organizational goals of ministries, agencies, and local governments as well as preventing actions that are not in accordance with the principles of good organizational governance and trust (Coetze & Lubbe, 2013).

A more accountable and transparent management of state finances will be achieved if all levels of leadership carry out control activities over all activities in their respective work units (Sanusi et al., 2015). The implementation of activities in a work unit, starting from planning, implementation, supervision to accountability, must be carried out in an orderly, controlled, effective, and efficient manner. The implementation of activities to achieve goals effectively and efficiently, report state finances reliably, secure state assets, and encourage compliance with laws and regulations requires a system that can provide adequate assurance, known as the Internal Control System (SPI), which in practice must pay attention to a sense of fairness and propriety and consider the size, complexity, and nature of the tasks and functions of the work unit (Xiwen et al., 2021).

Previous research has proven that SPI has a significant role in maintaining the quality of government agency financial reports (in this case, LKPD). Wilopo (2006) states that the government's internal control system includes various policies and procedures that are: (1) related to financial records; (2) provide reasonable assurance that the report is in accordance with the Government Accounting Standards and revenues and expenditures are in accordance with the authorization given; (3) provide adequate assurance on the safety of regional assets that have a material impact on the financial statements.

All public entities in Indonesia that use State Revenue and Expenditure Budget (APBN) funds for their operational activities, based on Law number 17 of 2013 concerning State Finance, are required to prepare financial reports as a form of accountability for the implementation of the APBN. The Financial Statements will later be audited by government auditors as government accountability to the public.

In practice, there are two parties that audit the government's financial statements, namely the Supreme Audit Agency (BPK) as the external auditor and the Government Internal Supervisory Apparatus (APIP) as the internal auditor. APIP as an internal auditor consists of the Regency/Municipal Regional Inspectorate (Itwilkab/kodya), Provincial Inspectorate (Itwilprov), Ministry Inspectorate General (Itjen), Supervisory Apparatus of Non-Departmental Government Institutions/other government agencies, and the Financial and Development Supervisory Agency (BPKP), where BPKP also acts as the supervisor. APIP has different main tasks and functions in accordance with jurisdictional boundaries and mandates obtained based on the applicable laws and regulations. In carrying out the audit, the two parties have different objectives where the BPK as an external auditor conducts an audit of the government's annual financial reports to provide opinions while APIP conducts financial audits and operational audits to provide recommendations to management (Kurniawan, 2018).

Currently, it seems that the APIP function in ministries/agencies is still not fully empowered as quality assurance. For the purposes of supervision, an APIP has been established in every ministry, institution, and local government. The main purpose of establishing APIP, as stipulated in article 4 letter g of Government Regulation no. 60 of 2008 concerning the Government's Internal Control System, is to: (1) provide adequate assurance/Quality Assurance for compliance, thriftiness, efficiency, and effectiveness in achieving the objectives of carrying out the duties and functions of Government Agencies; (2) provide early warning and increase the effectiveness of risk management in carrying out the duties and functions of government agencies; and (3) maintain and improve the quality of governance in the implementation of duties and functions of Government Agencies.

Risk-Based Audit (ABR) is an inspection methodology used to provide assurance that risks have been managed within the limits set by management in a government agency or corporation (Messier, 2014). The important thing that must

be understood is the control aspect of each related process, as well as risks and control factors to support the achievement of agency or company goals. These stages are used to determine the frequency, intensity, and timing of audits by identifying, measuring, and prioritizing risks so that limited human resources (HR) can be directed.

In the world of auditing, the term risk-based audit is known. Risk-based audit is an audit approach that starts with an audit risk assessment process so that the planning, implementation, and reporting of the audit is more focused on important areas that are at risk of irregularities or fraud. Coetze & Lubbe (2013) stated that the role of internal auditors in mitigating the main risks that threaten the organization has increased. In addition to ensuring that all major risks from the organization have been handled, at least the internal auditors also ensure that the organization's business activities are carried out more effectively and efficiently, and ensure that scarce internal audit resources are used optimally. Risk-based audit not only focuses on accounting records and preparation of financial statements but also focuses on the accounting process, selecting and recording data, identifying risk indicators for failure (Le et al., 2022).

Implementation of a risk-based audit will make the audit more effective and efficient because the focus of the internal audit is only focused on high-risk areas. By adopting a risk-based audit approach, it is hoped that the auditor will be able to identify the risks of failure, error, and fraud, as well as provide recommendations for the auditee to improve their operations, providing a strong basis for the audit team in providing an opinion on the financial statements by considering the risk of misstatement associated with the risk of failure, errors, and fraud, as well as a framework for increasing efficiency (reducing audit costs by reducing substantive tests), effectiveness (identifying and focusing on risky areas), and audit quality (suppressing audit errors) (Messier, 2014).

Several previous studies have attempted to review auditors from several sides, one of which is auditor performance which has been carried out by Sujana (2012), Snow et al. (2016), Sapariyah (2011), and Arifah (2012). Sujana's research (2012) shows that competence and motivation significantly influence auditor performance. According to Snow et al. (2016), the independence of government auditors does not significantly affect auditor performance. In addition, Sapariyah (2011) shows that auditor independence influences auditor performance positively but not significantly. However, according to Arifah (2012), independence influences auditor performance positively and significantly.

Several previous studies have investigated risk-based auditing. Hurr (2010) conducted a study entitled "Development of a Scale to Measure Professional Skepticism" which found that auditors' skepticism influences their behavior in evaluating evidence and making alternative arguments. In contrast, Voiculescu & Bumbescu (2014) conducted a comparative case study based on audit reports

entitled "Explaining the Audit Risk and Its Components," which found that the correctness of the audit opinion is influenced by professional judgment, audit planning suitability, and proper division of audit work, while professional skepticism, supervision, and audit review have no effect on the correctness of the audit opinion. Castanheira et al (2009) investigated factors associated with the adoption of risk-based internal auditing and found that companies, both listed and non-listed, incorporate extensive risk-based approaches in their annual audit plans. However, Ayagre (2014) studied "The Adoption of Risk-Based Internal Auditing in Developing Countries: The Case of Ghanaian Companies," which found that the low implementation of RBIA in the Ghana Club 100 is caused by a lack of skills and limited resources. While these studies have provided insights into risk-based auditing, there has been no research focusing on the capabilities or abilities of auditors in risk-based audits, especially government auditors. Therefore, this research aims to establish the capability variable in ABR as the dependent variable and address the research gap and several dependent variables that refer to previous studies, which also indicate differences between previous researchers.

II. METHOD

This study uses a quantitative approach and is designed as a verification descriptive research type. The data collection technique employed is cross-sectional, meaning the research data is collected over a certain period of time from the APIP

at the Inspectorate in the North Sulawesi Region. The population for this study comprises of all auditors at the Inspectorate in the North Sulawesi Region, totaling 325 individuals. The sample size was determined using the sample table developed by Issac and Michael, at a 5% confidence level, which indicates a sample size of 167 individuals for a population of 325. The research variables include compensation, independence, motivation, and auditor professionalism. The analysis technique used in this research is multiple regression analysis.

III. RESULTS

A. Instrument Validity Testing

The technique that is used to test the validity of an instrument is done by product-moment correlation. Trials were conducted on 30 respondents to implement the technique. Whether the instrument being tested is valid or not can be seen from the Corrected Item–Total Correlation. If the obtained rcount value is greater than rtable and has a positive value, then the instrument is declared valid. If the obtained rcount value is less than rtable, then the instrument is said to be invalid. For interpretation of the coefficients, if the obtained rcount value is greater than the rtable value, it can be concluded that the questionnaire items are included in the valid category. For $n = 30$, the rtable value is 0.3, and the complete computer output results of the SPSS program are in the appendix. The results of the instrument validity test are briefly presented in the following table:

Table 1. Instrument Validity Test Results

No	Result				r-table	Criteria
	X1	X2	X3	Y		
1	.428	.580	.555	.560	0,3	Valid
2	.591	.835	.547	.612		
3	.416	.788	.480	.834		
4	.715	.487	.705	.420		
5	.717	.858	.463	.393		
6	.589	.669	.503	.636		
7	.558	.877	.512	.655		
8	.444	.613	.539	.834		
9	.465	.826	.733	.605		
10	.405	.789	.561	.548		
11	.618	.753	.824	.647		

Source: Data processed (2023)

The results of the Pearson correlation test showed that each statement item contained in the questionnaire for both variables showed a value greater than 0.3. Therefore, the researcher concluded that the questionnaire used was valid.

B. Instrument Reliability Testing

Reliability test is an index that shows whether a measuring instrument can be trusted or relied upon. If an instrument is used twice to measure the same symptoms and

the measurement results obtained are relatively consistent, then the measuring instrument is reliable. The reliability coefficient is obtained using the alpha Cronbach formula. If Cronbach's alpha is < 0.6 , then it is declared unreliable; if it is > 0.6 , then it is said to be reliable. The detailed results of the reliability of the instrument are in the appendix, and the results of the reliability test of the instrument are briefly presented in the following table.

Table 2. Instrument Reliability Testing

Variable	Cronbach Alpha	r table	Criteria
Competence	0,730	0,60	Reliable
Independence	0,773		
Motivation	0,747		
Professional Auditor	0,754		

Source: Data processed (2023)

The results of the Cronbach's Alpha test showed that all statement items contained in the variable questionnaire

showed a value of more than 0.6. Therefore, the researcher concluded that the questionnaire used was reliable.

C. Hypothesis Test

Table 3: Hypothesis Testing Results

Hypothesis	Statement	Result
Hypothesis 1	There is an influence of competence on audit professionals	Accepted
		t = 7,196
		Sig = 0,000
Hypothesis 2	There is an influence of independence on audit professionals	Accepted
		t = 6,273
		Sig = 0,000
Hypothesis 3	There is a motivational influence on audit professionals	Accepted
		t = 6,407
		Sig = 0,000
Hypothesis 4	There is an influence of competence, independence and motivation on audit professionals	Accepted
		t = 22,193
		Sig = 0,000

Source: Data processed (2023)

Hypothesis 1: Influence of Competence on Audit Professionals

The results of the test to measure the influence of competence on professional auditors, using linear regression analysis, show a regression coefficient of 0.489 or 48.9%, indicating a positive influence. This means that if competency increases or improves, the professional auditor's performance will also increase. The partial test relationship model for competence with professional auditors is also significant, with a t-test result of 7.196, which is greater than the t-table alpha of 0.05 (df = 163) of 1.654. The computer output shows sig 0.000, which is smaller than alpha ($\alpha = 0.05$). The t-test results for this competency partial regression model can estimate the professional auditor's performance, which is determined by competence.

Hypothesis 2: Influence of Independence on Professional Auditing

The results of testing the effect of independence on the professional auditor show a regression coefficient of 0.439 or 43.9%, indicating a positive influence. This means that the higher the level of independence, the more professional the auditor will be. The partial test relationship model for independence with professional auditors is also significant, with a t-test result of 6.273, which is greater than the t-table alpha of 0.05 (df = 163) of 1.654. The computer output shows Sig 0.000, which is smaller than alpha ($\alpha = 0.05$). The t-test results for the partial independence regression model can estimate the professional auditor's performance, which is determined by independence.

Hypothesis 3: Influence of Motivation on Professional Auditing

The results of testing the influence of motivation on professional auditors show a regression coefficient of 0.446 or 44.6%, indicating a positive influence. This means that the higher the level of motivation, the more professional the auditor will be. The partial test relationship model for motivation with professional auditors is also significant, with a t-test result of 6.407, which is greater than the t-table alpha of 0.05 (df = 163) of 1.654. The computer output shows sig 0.000, which is smaller than alpha ($\alpha = 0.05$). The t-test results for the partial regression model of motivation can estimate the professional auditor's performance, which is determined by motivation.

Hypothesis 4: Influence of Competence, Independence, and Motivation on Professional Auditing

The results of testing the influence of competence, independence, and motivation on professional auditors simultaneously show a significant relationship with the professional auditors, with the results of the f-test of 22.193 greater than the t-table alpha of 0.05 (df = 163) of 2.430. The computer output shows sig 0.000, which is smaller than alpha ($\alpha = 0.05$). The f-test results for the simultaneous regression model of competence, independence, and motivation can estimate the professional auditor's performance.

IV. DISCUSSION

A. *The Effect of Competence on Professional Auditing*

The auditor must have the qualifications to understand the criteria used and must be competent to know the type and amount of evidence to be gathered in order to reach appropriate conclusions after examining that evidence. Competence refers to the sufficient expertise that can be explicitly used to conduct an audit objectively. The results of this study are in line with the results of research disclosed by Ida Suraida (2005) who argued that competence has an influence on the auditor's professional skepticism. Auditor competence is measured by the number of diplomas/certificates held and the amount of participation in training courses, seminars, or symposiums. The more certificates an auditor has and the more frequently they attend training or seminars/symposiums, the more competent they are expected to be in carrying out their duties. The results of this study also strengthen the results of research conducted by Sem Paulus (2013), which shows that competence has an effect on auditor professional skepticism, with a competency coefficient value of 0.304. These results indicate that as an auditor's competency in the field of auditing increases, their professional skepticism is likely to increase as well. The first general standard of competency (SA section 210 in SPAP 2011) states that an audit must be carried out by one or more persons who have sufficient technical expertise and training as an auditor, while the third general standard (SA section 230 in SPAP, 2011) states that in conducting an audit and preparation of the report, the auditor must use their professional skills carefully and thoroughly (due professional care).

B. *Influence of Independence on Professional Auditing*

Agency theory in auditing relates to the auditor as a third party who will help to overcome conflicts of interest that can occur between principals and agents. The principal, as the owner or investor, cooperates and signs a work contract with an agent or company management to invest their finances. The existence of an independent auditor to carry out tests and examinations is expected to prevent fraud in the financial statements prepared by management. In addition, independent auditors can evaluate agent performance, which can produce relevant information systems that are useful for investors and creditors in making rational investment decisions (Jensen & Meckling, 1967). Arens (2008) defines independence in auditing as the use of an unbiased perspective in conducting audit tests, evaluating the results of these tests, and reporting audit findings. Independence is also interpreted as a mental attitude possessed by the auditor to be impartial in conducting an audit. According to Mulyadi (2008), an attitude of independence is needed by an auditor in providing audit services to users of financial statements. Auditor independence is also a crucial factor in assessing the quality of the audit services produced. Independence is an attitude that is free from the influence of other parties, intellectually honest, and objective in considering facts and expressing opinions.

C. *The Effect of Motivation on Professional Auditors*

According to Robbins and Coulter (2005), motivation is the process of willingness to make a high level of effort to achieve organizational goals, which is conditioned by the ability of the business to satisfy the needs of a number of individuals. The term "motivation" comes from the Latin word "movere," which means "to move." Meanwhile, according to Efendy (2010), only with motivation, a person will have high morale to achieve goals and meet existing standards. Thus, motivation will encourage someone, including the auditor, to excel, be committed to the group, and have high initiative and optimism. Efendy (2010) also states that motivation has a positive effect on audit quality, so the better the level of motivation, the better the quality of the audit performed. Mazda and Dewi (2019) suggest that audit quality will be high if the wishes and needs of the auditors, which motivate their work, can be fulfilled. Organizational self-compensation in the form of rewards according to their profession will lead to audit quality because they feel that the organization has paid attention to their work needs and expectations.

D. *The Effect of Competence, Independence, and Motivation on Professional Auditors*

According to Lilis Ardini (2010), auditors with high levels of professionalism will conduct audits more accurately and tend to complete each stage of the audit process thoroughly while maintaining an attitude of skepticism towards inadequate audit evidence found during the audit process, ensuring good audit quality. Christiawan (2002) suggests that audit quality is determined by two factors: competence and independence. Competency can be obtained through education and experience, ensuring that the quality of audit services provided meets a high level of professionalism, while independence is an attitude that is not easily influenced and is impartial to anyone. Public accountants are obligated to be honest, not only to management and company owners but also to creditors and other parties who trust the work of public accountants. Meanwhile, Efendi (2010) suggests that motivation will increase a person's fighting spirit to achieve goals and meet existing standards. Inappropriate responses or follow-up to audit reports and resulting recommendations can reduce officials' motivation to maintain audit quality, highlighting the importance of motivation in encouraging the creation of professional auditors.

V. CONCLUSION

Based on the research results and discussion, the following conclusions are drawn:

- The regression coefficient for the influence of competence on professional auditors is 0.489 or 48.9%, and the regression coefficient is positive. This shows that if competency increases or improves, the professional auditor will also improve.
- The partial test relationship model for competence with professional auditors is also significant, with a t-test result of 7.196 greater than the t-table alpha of 0.05 (df = 163) of 1.654. The results of the computer output show that Sig 0.000 is smaller than alpha ($\alpha = 0.05$). The t-test results for the partial regression model of this competency can

estimate the auditor's professionalism, which is determined by competence.

- The regression coefficient for the influence of independence on professional auditors is 0.439 or 43.9%, and the regression coefficient is positive. This shows that the higher the independence, the more professional the auditor will be. The partial test relationship model for independence with professional auditors is also significant, with a t-test result of 6.273 greater than the t-table alpha of 0.05 (df = 163) of 1.654. The results of the computer output show that Sig 0.000 is smaller than alpha ($\alpha = 0.05$). The t-test results for the partial independence regression model can estimate the professional auditor, which is determined by independence.
- The regression coefficient for the effect of motivation on professional auditors is 0.446 or 44.6%, and the regression coefficient is positive. This shows that the higher the motivation, the more professional the auditor will be. The partial test relationship model for motivation with professional auditors is also significant, with a t-test result of 6.407 greater than the t-table alpha of 0.05 (df = 163) of 1.654. The results of the computer output show that Sig 0.000 is smaller than alpha ($\alpha = 0.05$). The t-test results for the partial regression model of this motivation can estimate the professional auditor, which is determined by motivation.
- The simultaneous test relationship model for competence, independence, and motivation with professional auditors is also significant with the results of the F-test of 22.193, which is greater than the table value of 2.430 for an alpha level of 0.05 and degrees of freedom of 163. The computer output also shows that the p-value (Sig) is 0.000, which is less than alpha ($\alpha = 0.05$). Therefore, the results of the F-test for the simultaneous regression model of competence, independence, and motivation can estimate the professional auditor.

RECOMMENDATION

From the conclusions above, the following recommendations are given:

- The influence of competence and motivation on the quality of audits carried out by regional inspectorate officials shows that professionalism, in this case mastery of audit methods and techniques as well as all matters relating to government such as government organizations, functions, programs, and activities, will be supported by motivation. Researchers suggest that policymakers need to continue to maintain and improve the competence of apparatus through the provision of training and opportunities to attend courses or increase professional education. Not only that, but policymakers must also not neglect the motivation of officials in carrying out audit duties. Therefore, policymakers, in this case superiors, need to know what things have the potential to increase or decrease the motivation of officers. Inappropriate responses or follow-ups to the audit reports and the resulting recommendations can reduce the motivation of officials to maintain audit quality.
- To increase the professionalism of an auditor through competency development, you can provide training for

junior auditors. This training is intended to increase the insight of junior auditors at work. Training can be in the form of seminars to add insight and information related to internal audit. Internal audit knowledge provided by senior auditors to junior auditors regarding knowledge and experience in internal audit.

- The government can budget for auditor competency certification exams conducted by professional institutions such as IAPI (Indonesian Institute of Public Accountants) or IAI (Indonesian Association of Accountants). This is because considering the burden of costs for training and certification exams, it is quite expensive. So that facilities such as cost subsidies are needed to encourage the competence and professionalism of auditors.
- The author also recommends that education and training facilities other than IAPI and IAI can be held at the BPKP Supervision Training Education Center, the Indonesian Government Internal Auditor Association (AAPI), The Institute of Internal Auditors (IIA), and can involve universities both domestic and abroad concerned about the Risk Base Internal Audit (RBIA).

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