

The effect of competence, time budget pressure, and information technology on audit quality with independence as an intervening variable at the regional inspectorate office in Riau Islands Province

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Abstract

Purpose: This study examines the influence between competence, time budget pressure, and information technology on audit quality with independence as an intervening variable at the Regional Inspectorate in Riau Islands Province.

Research Methodology: The sample in this study were 122 people who worked as examiners at the Provincial and Regency / City Regional Inspectorates in Riau Islands Province using purposive sampling method. The data source of this research is primary data obtained from distributing questionnaires to research respondents. The data in this study were analyzed using the Structural Equation Model (SEM) with the Partial Least Square (PLS) approach and using the smart PLS 3.0 analysis tool.

Results: The results showed that each variable of competence, time budget pressure, and information technology and independence is related and has a positive effect on the quality of audits performed by auditors. The results showed that Competence, Time Budget Pressure, and Information Technology have a positive and significant effect on Audit Quality. Independence is able to mediate the influence between Competence, Time Budget Pressure, and Information Technology on Audit Quality.

Keywords: *Competence, Time Budget Pressure, Information Technology, Independence, Audit Quality, Regional Inspectorate*

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1. Introduction

Human resource management is a management activity that includes utilization, development, assessment, and provision of services for human beings as individual members of an organization or agency. Human resource management also involves designing systems for planning, employee development, career management, job evaluation, employee compensation, and employment relationships. Human resource management involves all management practices that can directly affect the organization. Human resources are the main driver of an organization's activities. Likewise, in the context of an organization, its progress and retreat are determined by the existence of its human resources. Thus, human resources in an organization are an important concern in the context of efforts to achieve success.

The success of an organization is influenced by the individual performance of its employees, and an organization will strive to improve the performance of its employees in the hope that its goals can be achieved. Thus, performance is important for organizations, companies, and employees. Performance is a very important and interesting aspect because it has proven to be very important in its benefits: an institution wants employees to work seriously according to their ability to achieve good work results, without good performance from all employees, then success in achieving good performance goals from all employees, and success in achieving goals will be difficult to achieve. Performance includes mental attitudes and behaviors that always have the view that the work carried out today must be of higher quality than the implementation of past work; for the future, it is of higher quality than the present.

Another factor besides leadership that affects an employee's performance is work culture. Work culture is a set of key values, beliefs, and attitudes enforced by members of an organization. Work culture is a habit repeated by employees in an organization. This work culture needs to be known by leaders to make it easier for them to determine their attitudes and how they should act so that employees can be directed towards an attitude and behavior that will be useful for achieving organizational goals. The work culture at the Riau Islands Provincial Secretariat is good, but there are several employees who slightly damage the good work culture. This is because several employees still arrive late and do not enter the office, but without clear information. Of course, this will gradually damage the existing work culture order and feared to give employees a bad example.

When discussing the performance of an organization, the discipline factor of the members of the organization or employees is the most important thing because this discipline will be able to create a good work result. The spirit of discipline must absolutely be owned, instilled, and nurtured by every state civil servant as a bureaucratic apparatus in the implementation of various daily routines, considering the close relationship between discipline and every activity carried out by each employee, which has an impact on employee performance. In an effort to improve civil servant discipline, the government has also provided a policy with the issuance of a Government Regulation for civil servant discipline is regulated in Government Regulation number 94 of 2021 concerning civil servant discipline, where it regulates Employee Working Hours for one week is 37.5 hours. This is intended so that employees have discipline and are responsible for their work.

Currently, the phenomenon that occurs in the Riau Islands Provincial Secretariat regarding the level of discipline is that there are still many employees who arrive late, and employees leave early; there are still employees who wander around during working hours, leave the workplace only to watch TV, chat that is not related to work during working hours, or leave the workplace just to smoke. This is intended so that employees have discipline and are responsible for their work. Government Regulation No. 94 of 2021, concerning civil servant discipline, also states that there is a sanction for cutting performance allowances if civil servants do not enter without any information.

Therefore, from this situation and after combining these factors holistically and observing the phenomena that occurred, the author is interested in conducting a study with the title "The influence of bureaucratic leadership style, work culture, and work discipline on the performance of employees of the regional secretariat of Riau Islands province with work motivation as an intervening variable"

2. Literature Review

2.1 Performance

Hakim and Fachriyah (2023) stated that performance is the result of work and work behavior that has been achieved in completing the tasks and responsibilities given in a certain period. Increasing individual performance is likely to also improve corporate performance because the two have a close relationship. Yasin and Edastami (2022) states that: Performance is a form of business activity or program carried out by the leader of an organization or company to direct and control employee achievements".

Alfatih (2019) Performance is an overview of the level of achievement in the implementation of a program, activity or policy in realizing the targets, goals, visions and missions of the organization as outlined through the strategic planning of an organization. Rohman (2019). Performance (work achievement) is defined as the quality and quantity of work achieved by people or groups of people in carrying out their functions in accordance with the responsibilities given to them. According to Amalia, Febriyanto, and Japlani (2022) Performance is the output produced by the functions or indicators of a job or a profession in a certain time. Based on some of the definitions above, it can be concluded that Performance is It result of work in quality and quantity achieved in realizing the targets, goals, visions, and missions of the organization, as outlined by the strategic planning of an organization.

2.2 Motivation

P. and Hasibuan (2017) motivation comes from the Latin word *movere* which means encouragement or moving. Motivation in management is only shown in human resources in general and subordinates in particular. According to Anfasha (2023), motivation is a factor that motivates a person to perform a certain activity; therefore, motivation is often interpreted as a supporting factor in a person's behavior. According to Anfasha (2020), motivation is defined as the energy in individuals that encourages them to perform explicit exercises with explicit goals.

Angelina's (2017) motivation is the process of moving and strengthening motives so that they can be realized in real actions. According to Bilondatu, Boku, and Wuryandini (2023), "Motivation is the process of influencing or encouraging from the outside against a person or group of work so that they want to carry out something set". From the opinions of experts, it can be concluded that motivation refers to the various efforts made by humans to meet their desires and needs. However, their desires and needs can be fulfilled without much effort. In fulfilling his needs, a person will behave according to the impulses he has and what underlies his behavior.

2.3 Bureaucratic Leadership Style

According to Aprilia (2020), a bureaucratic leadership style is the ability of a leader to manage their employees through applicable rules and use their influence to achieve organizational goals. According to Mattayang in Arif (2023), bureaucratic leadership style is described as leadership based on policies and regulations. Basically, the bureaucratic leadership style is systematically oriented towards regulations. According to Fadhillah Aryati (2017), bureaucratic leadership style is a leadership style focuses on rules, and if not obeyed, it will cause disharmony in the organization. Usually, bureaucratic leadership tends to obey procedures, does not like changes, and makes decisions based on pre-existing policies.

Anwarudin in Asri (2021) Bureaucratic leadership is leadership based on superior and subordinate transactions where individuality is prioritized in organization, the characteristics commonly found in this leadership style are absolute superior authority, focus on work, strict supervision, clarity of organizational rules, anti-change and orientation to positions and power. The same opinion was once expressed by Junaid, Haeruddin, and Sari (2021); obedience to rules is the most recognizable sign of a leader who applies a bureaucratic leadership style. Based on the opinions of some experts, it can be concluded that the style.

Bureaucratic leadership is a leadership style in which all organizational activities are regulated by applicable rules. All layers of bureaucratic leadership are required to obey the rules, and leaders can sanction subordinates who have violated the rules

2.4 Work culture

Putri and Rini (2022) stated that work culture is a value system that contains organizational ideals as an internal system and a social external system. According to Basuki (2023), work culture is a set of assumptions or a system of beliefs, values, or norms developed in an organization to be used as a behavioral guideline for its members to overcome problems of external adaptation and internal

integration (Sitohang & Siagian, 2019). The main goal of work culture is to achieve organizational goals while meeting individual employees' goals. Leaders support the implementation of work culture because it is expected to improve employee skills and productivity, although it must take into account the time required for training Goddess (2021), which is a philosophy based on the view of life as values that become traits, habits, and drivers that are cultivated in a group and reflected in attitudes that become behaviors, ideals, opinions, views, and actions that are manifested as work.

Falatah and Sukirno (2018) build confidence or instill certain values of human resources, consistent behavior and attitude, and commitment to getting used to a way of working in their respective work environments. Based on some of the definitions above, it can be concluded that work culture is one of the efforts to improve the quality of human resources in employee organizations; both new and already working need to follow the work culture because of the demands of work that can change owing to changes in the work environment, strategies, and so on.

2.5 Discipline

Sutrisno and Edi (2016) explain that work discipline is a person's behavior that is in accordance with existing rules and work procedures, or discipline is an attitude of behavior and changes that are in accordance with existing regulations in the organization, both written and unwritten. Murti and Firmansyah (2017) Explaining discipline comes from the word discipline, which means behavior in accordance with applicable rules and regulations that is carried out without coercion from other parties. Krismadani, Sudarwadi, and Numberi (2022) Work discipline is a tool used by managers to change behavior as well as an effort to increase a person's awareness and willingness to obey all company regulations and applicable social norms.

According to Kholifahtul and Sari (2021), discipline is a condition created through a training process that develops into a series of behaviors in which there are elements of obedience, loyalty, and order, and all of it is done as a form of responsibility aimed at self-awareness. Asmawati and Ramdani (2022) Therefore, regulations are necessary to create good order in the office where they work, because the discipline of an office or workplace is said to be good if some employees obey the existing regulations. From the descriptions above, it can be concluded that discipline is a tool or means for an organization to maintain its existence. This is because, with high discipline, employees or employees will obey all existing regulations so that the implementation of work can be in accordance with the plan that has been determined.

2.6 Relationship Between Variables

2.6.1 The Influence of Bureaucratic Leadership Style on Performance

A leader is someone who has subordinates or followers for the purpose of success, greatly influenced by the leadership. Meanwhile, leadership has been described by several experts as willing to work together to achieve certain goals. A company expects maximum employee performance, with a leadership style that can determine and influence employee performance. A leader has the task of encouraging, influencing his employees to achieve the goals of the organization or company set previously, so it can be said that leading must involve a person's ability to direct, influence, and motivate others so that they want to carry out the tasks given to them well. The way a person leads greatly determines the quality of employee performance; therefore, it can be said that employee performance depends on or is influenced by leadership style. Therefore, leadership style plays an active role in the organization's success in organizing various activities, especially in the performance of its employees.

According to research that has been conducted by Ismiyati (2019), Akhmad, Mustanir, and Ramadhan (2017), Khasanah and Mulyatiningsih (2017) and Kholifahtul and Sari (2021) stated that leadership style has an effect on employee performance.

H1: Bureaucratic Leadership Style has a direct effect on Employee Performance

2.6.2 *The Influence of Work Culture on Performance*

Implementing work culture has a very deep meaning because it will change the attitude and behavior of human resources to achieve higher work productivity in facing future challenges. The benefits that arise include increased job satisfaction, closer associations, increased discipline, reduced functional supervision, reduced waste, decreased absenteeism, continued desire to learn, and desire to provide the best for the organization. Based on the view of the benefits of work culture, it can be concluded that the actual description of the benefits of work culture is to improve the quality of human resources, quality of work products, and quantity of work products so that they are as expected. The shared value system in an organization determines the degree to which employees perform activities to achieve organizational goals (Widyarini and Ratnadi, 2016).

Research on the influence of work culture on performance was conducted by Koto (2019), the research was conducted at the Bantaeng Regency Education and Culture Office, the research resulted in a work culture that had a positive and significant effect on employee performance at the Bantaeng Regency Education and Culture Office. Research with the same theme was also conducted by Laksita and Sukirno (2019) The results of the research both show that work culture affects the performance of North Makassar Pratama Tax Service Office Employees, based on the study it can be concluded that work culture simultaneously affects the performance of civil servants significantly and simultaneously.

H2: Work Culture has a direct effect on Employee Performance

2.6.3 *The Effect of Discipline on Performance*

Work discipline is a step taken by workers to complete their duties and obligations within a given time and obey the regulations that have been made by the company and applicable social norms in accordance with these provisions. The implementation of work discipline is based on the awareness of the creation of a harmonious condition between desire and reality. Work discipline influences employee performance; therefore, the company must create harmonious working conditions between desire and reality. To create harmonious working conditions, harmony between employee obligations and rights must first be realized. Thus, it can be concluded that discipline is an attitude of loyalty and obedience of a person or a group of people to regulations, both written and unwritten, which is reflected in the form of behavior and deeds. Good discipline from employees will show that a company can maintain and maintain the loyalty and quality of its employees. This finding proves that employee discipline influences employee performance.

According to research that has been conducted by Laurensius (2016), Sari and Lestari (2018), Natalia, Fadilla, and Umar (2022), Arisanti, Santoso, and Wahyuni (2019), Mahfiza (2020), Mappamadeng (2020) and Nining (2022) stated that work discipline affects employee performance.

H3: Discipline has a direct effect on Employee Performance

2.6.4 *The Influence of Bureaucratic Leadership Style on Motivation*

Layli and Arifin (2020) Leadership and Motivation are two different things, they must have discipline in the context of work and interaction between people, and leadership is a human factor that binds a group together and gives it motivation towards certain goals, both in the short and long term. This implies that leadership and motivation have strong bond relationships. This supports the theory of Ramadan, Lannai, Ramdani, and Abduh (2022) that in an organization, subordinates' work always depends on leadership. If the leader does not have the ability to lead, very complex tasks cannot be properly performed. Leadership is defined as the ability to use influence and motivate individuals to achieve organizational goals. The ability to influence will determine how employees achieve work results. This is based on the argument that a leader has authority in planning, directing, coordinating, and supervising employee behavior. Organizational leaders can influence behavior by creating organizational systems and processes that meet their individual, group, and organizational needs.

These results are in line with the research conducted by Sitohang and Siagian (2019), who stated that there is a positive influence and a significant influence between the leadership style variable and motivation.

H4: Bureaucratic Leadership Style has a direct effect on Employee Motivation

2.6.5 *The Influence of Work Culture on Motivation*

Work is a tangible form of values, beliefs, and understanding and can be a motivation to produce quality performance or work. This can be seen from our attitudes towards work and our behavior at work. Based on the theory of the work culture of the state apparatus, it is useful as a result of the evaluation, which is used as an input for the agencies concerned to continue to make continuous improvements in the implementation of the work culture development program of the state apparatus. The relationship between the values believed in and work as a form of actualization of his beliefs fosters motivation and accountability for his performance and work results. Thus, it is expected that the figure of a state apparatus is a professional, moral, and responsible person, who is a function of motivational values and self-control.

The theory is in line with research conducted by Pratikno and Mayangsari (2022) about the influence of work culture on motivation, the study produced a work culture that simultaneously had a positive and significant effect on employee motivation at Sogo Sun Plaza Medan. The same research was also conducted by Mustakim and Wawo (2017), who found that work culture affects motivation, explaining that there is a significant and positive influence between work culture and the motivation of officers in the Batam Mayor Office; the more good cultural works, the more goodness-motivating officers in the Batam Mayor Office.

H5: Work Culture has a direct effect on Employee Motivation

2.6.6 *The Effect of Discipline on Motivation*

The results of the study confirm the existing theory that discipline is very important for organizational growth, used mainly to motivate employees to discipline themselves in carrying out work both individually and in groups. Positive disciplinary actions are in many situations, punishment motivates employees to change a In line with the research of Rosento Rst, Mohamad Amas Lahat, Isnurrini Hidayat Susilowati in Jurnal Akrib Juara Volume 4 Number 4 November 2019 Edition (178-193) with the title "The Influence of Work Discipline on Employee Motivation at Pt Trisentosa Adhirajasa Jakarta" the conclusion of the research is the result of a simple linear regression equation, namely: $Y = a + bX$; $Y = 18.224 + 0.598X$; This shows that $a = 18.224$ means that if $X = 0$ or without work discipline, then the employee's motivation is 18.224. $b = 0.598$ means that if X increases by one or every increase in work discipline by one, it will increase Employee Motivation by 0.598. This shows that there is a positive or unidirectional influence of Work Discipline on Employee Motivation at PT Trisentosa Adhirajasa Jakarta.

H6: Discipline has a direct effect on Employee Motivation

2.6.7 *The Effect of Motivation on Performance*

Work motivation is the most important main energy for employees because it greatly affects employees' enthusiasm at work, the spirit of establishing good relationships with stakeholders, the enthusiasm in carrying out work, and even the personal enthusiasm of employees themselves in improving their personal lives. Work motivation is very influential on employee performance; therefore, the company must provide motivation to its employees because if the company does not motivate its employees, they will not get the goals they want to achieve and will cause work results that are not optimal at work. The role of work motivation in employee performance can increase employee morale, where employees work optimally and like their work environments. Motivation is very important to achieve these goals because employees are motivated to work well and can make them use more energy and mind in realizing the company's goals. If this motivation need is met, there will be a sense of satisfaction and smoothness towards improving employee performance so that employees do not experience a decline in work

According to research that has been conducted by Laurensius (2016), Sari and Lestari (2018), Natalia et al. (2022), Arisanti et al. (2019) and Wahyuni and Gorda (2019), Mahfiza (2020), Mappamadeng (2020) and Nining (2022) states that motivation has an effect on employee performance.'

H7: Bureaucratic Leadership Style indirectly affects Employee Performance

2.6.8 *The Influence of Bureaucratic Leadership Style on Performance Through Motivation*

According to Sitohang and Siagian (2019), motivation is the driving force behind employees' desire and willingness to carry out various activities related to their responsibilities in the organization. Explain that work motivation can improve employee performance by encouraging employees to participate in activities related to their work, such as training.

Motivation encourages employees to obtain achievements in the form of *rewards*, awards, or promotions that can develop their careers. Every employee certainly has a standard of success that he/she wants to achieve, so employees will exert everything to achieve it. This standard of success is certainly supported by the training that he must undergo in developing his abilities in terms of knowledge and skills to develop his potential to achieve the company's goals professionally, both in quality and quantity.

Simultaneously, leadership, work motivation, and employee training have a relatively positive and significant effect on employee performance (Natsir, Rahmawaty, Zahra, Mile, & Hatimah, 2023; Wati, Rustiarini, & Sunarsih, 2023). Thus, the better the leadership, the higher the employee's motivation and the right training, and the higher the employee's performance.

H8: Work Culture has an indirect effect on employee performance.

2.6.9 *The Influence of Work Culture on Performance Through Motivation*

One of the aspects of work culture is the individual competence of employees. The performance provided is a form of output processed by employees and workers in the organization. Interaction or communication between employees and communication between employees and the public will foster a good work culture. Good performance is no longer an obligation but has become a habit or culture. Work Motivation is the power that arises from a desire or an impulse to achieve a desire that makes a person make a plan, make a concept, develop a strategy, and implement it through actions with high enthusiasm in order to achieve this desire.

Work motivation in public sector organizations is more directed toward providing strength and encouragement to employees who will affect the implementation of their duties and responsibilities for public services. Providing the right motivation to employees will result in an optimal performance to serve the public. Research on the influence of work culture on performance through motivation was conducted by Yulanda, Ladewi, and Yamaly (2021) in the Employees of the Finance Section of Public Sector Organizations of the Tasikmalaya City Government, with the results of Organizational Culture research on Employee Performance through Positive Work Motivation with the influence of mediation coefficient 0.315.

The same research was also conducted by Hafizhah and Abdurahim (2017) in the Karanganyar Regency General Election Commission, the results of the same research show that simultaneously has a positive and significant effect on work culture on performance through motivation, so based on the study, work motivation is proven to be able to mediate the relationship between work culture and performance.

H9: Discipline has an indirect effect on Employee performance

2.6.10 *The Influence of Work Discipline on Performance Through Motivation*

The success of achieving profits according to the business strategy plan is a manifestation of the existence of similar organizations or companies. Such existence depends heavily on the payment of wages or salaries and other motivations that are appropriate or worthy of the work performed by the labor force of its environment, not on the work it is ordered to do. The work that is ordered is not

necessarily done if the motivation to do so is low. One of the factors that has a huge influence on work motivation The psychological process that improves and directs behavior to achieve goals, appears as a necessity as well as a driver that can mobilize all potentials, both employees and other resources. On the other hand, in terms of being active, motivation appears to be a positive effort to mobilize the power and potential of employees to achieve their goals productively. Results Mighty (2020) found that work discipline and supervision influence employee performance in PT. Citra Robin Sarana Medan. This research has also been conducted by researchers (Rahayu & Armereo, 2019), (Cahyani, Sunarsih, & Munidewi, 2022) that motivation affects lecturers' performance in research and community services. H10: Motivation has a direct effect on Performance

2.7 Conceptual Framework

From the description of the literature review that contains the theories of the variable dimension to be researched, a conceptual framework is prepared to determine the influence of the variables of Leadership, Work Culture, Work Discipline and Motivation on Employee Performance. For more clarity, the following picture can be seen:

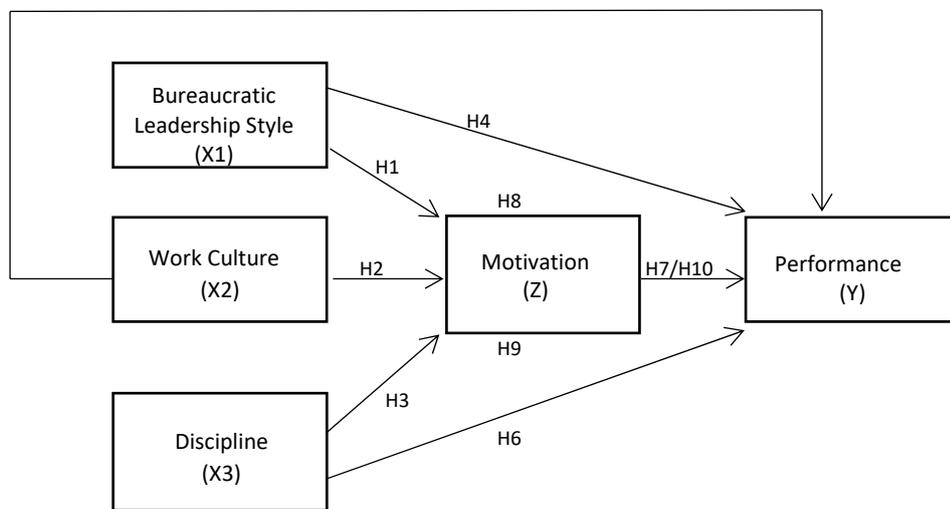


Figure 1. Research Conceptual Model

Information:

- X1 = independent variable (exogenous Bureaucratic Leadership Style)
- X2 = independent variable (exogenous) Work Culture
- X3 = free variable (exogenous) Discipline
- Z = Motivation intervening variable
- Y = bound variable (endogenous) Performance

3. Research Methodology

3.1 Population and Sample

The population in this study is Employees at the Regional Secretariat of Riau Islands Province, which consists of 8 (eight) Bureaus. To obtain data, 138 questionnaires were distributed to employees of the Provincial and Regency/City Regional Inspectorate offices throughout the Riau Islands Province, with a total of 122 respondents. Therefore, *the response rate* in this study was 88%. From the results of the research that has been conducted, the general description of the respondents can be described as follows:

Table 1. Characteristics of Respondents by Gender

No.	Gender	Number (people)	Percentage
1.	Man	59	48%

2.	Woman	63	52%
Total		122	100%
No.	Age	Number (people)	Percentage
1.	< 20 Years	0	0%
2.	21 – 30 Years	10	8%
3.	31 – 40 Years	34	28%
4.	41 – 50 Years	62	51%
5.	> 50 Years	16	13%
Total		122	100%
No.	Level of Education	Number (people)	Percentage
1.	Diploma	10	8%
2.	S.1	84	69%
3.	S.2	28	23%
4.	S.3	0	0%
Total		122	100%
No.	Length of Work	Number (people)	Percentage
1.	> 1 Year	0	0%
2.	1 – 5 Years	26	26%
3.	6 – 10 Years	23	23%
4.	11- 15 Years	26	26%
5.	> 20 Years	25	25%
Total		122	100%

3.2 Variable Definition and Measurement Scale

The definitions of each variable are as follows:

Table 2. Variable Definition and Measurement Scale

Variable	Indicators	Statement Items	Scale
Performance Cashmere (2016:99)	1. Quality 2. Quantity 3. Timeliness 4. Effectiveness 5. Independence	1,2,3 4,5 6,7 8,9,10 11,12	Likert

	6. Responsibility	13,14,15	
Total		15	
Motivation Hasibuan (2017:154)	1. Psychological needs. 2. The need for a sense of security 3. Social needs 4. Self-esteem needs 5. The need for self-actualization	1,2,3 4,5,6 7,8,9 10,11,12 13,14,15	Likert
Bureaucratic Leadership Style Pasolong (2021:50)	1. Openness 2. Empathy 3. Supportive Attitude 4. Positive Attitude 5. Equality	1,2,3 4,5,6 7,8,9 10,11,12 13,14,15	Likert
Total		15	
Work Culture Mangkuprawira (2018:151)	1. Dedication/loyalty 2. Responsibility 3. Cooperation 4. Discipline 5. Justice	1,2,3 4,5,6 7,8,9 10,11,12 13,14,15	Likert
Total		15	
Work Discipline Edy Sutrisno (2016:94)	1. Obey the rules of time. 2. Obey company regulations. 3. Obey the rules of conduct at work 4. Obedience to the norm	1,2,3,4 5,6,7,8 9,10,11 12,13,14,15	Likert
Total		15	

Respondents were asked to state the level of agreement with the statement submitted by the researcher based on each respondent's perception. The answer consisted of five options: Strongly Disagree (STS), disagree (TS), neutral (N), agree (S), and Strongly Agree (SS).

4. Result and Discussion

4.1 Evaluation of the Measurement Model (Outer Model)

4.1.1 Validity Test

A convergence validity test was conducted based on *the loading factor*. *The rule of thumb* used for convergence validity is that *the outer loading* value should be greater than 0.70. *Loading factor* values below 0.50 can be removed if they can increase AVE above 0.50 and *composite reliability* above 0.70. The Average *Variance Extracted* (AVE) values are as follows:

Table 3. Average *Variance Extracted* (AVE) Value for Each Construct

Variable	Average Variance Extracted (AVE)	Information
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Competencies (X ₁)	0,623	Valid
Time Budget Pressure (X ₂)	0,667	Valid
Information Technology (X ₃)	0,650	Valid
Audit Quality (Y)	0,617	Valid
Independence (Z)	0,616	Valid

Source: Primary Data Processing, SmartPLS 3.0 (2024)

Based on the table above, it can be concluded that the five constructs have met the criteria of *convergent validity*. The validity test of discrimination is assessed by *the cross loading* value of the measurement with the construct by comparing the *root of the average variant extracted (AVE)* for each construct with the correlation between the construct and other constructs in the model.

Table 4. *Dicriminant Validity (Cross Loading)*

Variable	Items	KI (x1)	TBP (X2)	IT (X3)	Train (Y)	IND (Z)	Ket.
Competence	KI1	0,761	0,485	0,478	0,580	0,517	Valid
	KI2	0,777	0,476	0,526	0,568	0,531	Valid
	KI3	0,792	0,458	0,479	0,551	0,460	Valid
	KI4	0,767	0,388	0,446	0,467	0,469	Valid
	KI5	0,769	0,496	0,447	0,519	0,491	Valid
	KI6	0,750	0,531	0,410	0,521	0,493	Valid
	KI7	0,783	0,504	0,547	0,553	0,582	Valid
	KI8	0,805	0,578	0,605	0,653	0,668	Valid
	KI9	0,797	0,560	0,612	0,653	0,536	Valid
	KI10	0,780	0,489	0,554	0,597	0,554	Valid
	KI11	0,806	0,543	0,525	0,624	0,582	Valid
	KI12	0,846	0,544	0,528	0,603	0,594	Valid
	KI13	0,826	0,520	0,536	0,663	0,574	Valid
	KI14	0,786	0,636	0,598	0,627	0,574	Valid
Time Budget Pressure	TBP1	0,538	0,859	0,569	0,626	0,586	Valid
	TBP2	0,669	0,869	0,661	0,712	0,707	Valid
	TBP3	0,506	0,776	0,570	0,512	0,572	Valid
	TBP4	0,572	0,834	0,586	0,595	0,600	Valid
	TBP5	0,385	0,775	0,450	0,473	0,557	Valid
	TBP6	0,425	0,741	0,439	0,393	0,458	Valid
	TBP7	0,432	0,797	0,462	0,490	0,487	Valid

	TBP8	0,523	0,839	0,520	0,630	0,543	Valid
	TBP9	0,520	0,835	0,572	0,582	0,557	Valid
	TBP10	0,647	0,840	0,567	0,650	0,613	Valid
	TBP11	0,600	0,806	0,558	0,605	0,486	Valid
	TI1	0,597	0,590	0,816	0,669	0,604	Valid
	TI2	0,636	0,600	0,836	0,671	0,605	Valid
	TI3	0,460	0,516	0,814	0,547	0,455	Valid
	TI4	0,526	0,460	0,764	0,539	0,505	Valid
	TI5	0,572	0,588	0,829	0,605	0,593	Valid
	TI6	0,646	0,621	0,864	0,600	0,586	Valid
Information Technology	TI7	0,556	0,550	0,848	0,574	0,604	Valid
	TI8	0,542	0,576	0,850	0,608	0,582	Valid
	TI9	0,574	0,486	0,842	0,633	0,595	Valid
	TI10	0,509	0,434	0,793	0,612	0,533	Valid
	TI11	0,428	0,499	0,753	0,511	0,462	Valid
	TI12	0,438	0,504	0,726	0,512	0,442	Valid
	TI13	0,487	0,579	0,760	0,543	0,491	Valid
	TI14	0,476	0,532	0,778	0,519	0,546	Valid
	KA1	0,469	0,494	0,553	0,768	0,503	Valid
	KA2	0,453	0,458	0,530	0,730	0,447	Valid
	KA3	0,486	0,484	0,561	0,760	0,466	Valid
	KA4	0,654	0,625	0,622	0,808	0,695	Valid
	KA5	0,609	0,534	0,492	0,797	0,602	Valid
	KA6	0,635	0,631	0,646	0,832	0,682	Valid
Audit Quality	KA7	0,607	0,686	0,651	0,834	0,682	Valid
	KA8	0,653	0,612	0,668	0,812	0,679	Valid
	KA9	0,559	0,505	0,559	0,798	0,570	Valid
	KA10	0,461	0,542	0,521	0,777	0,523	Valid
	KA11	0,601	0,540	0,642	0,807	0,679	Valid
	KA12	0,636	0,606	0,613	0,803	0,681	Valid
	KA13	0,647	0,469	0,463	0,733	0,559	Valid

Independence	KA14	0,669	0,544	0,459	0,744	0,602	Valid
	KA15	0,568	0,543	0,512	0,772	0,481	Valid
	IND1	0,604	0,572	0,569	0,671	0,837	Valid
	IND2	0,623	0,530	0,605	0,695	0,816	Valid
	IND3	0,572	0,529	0,555	0,614	0,766	Valid
	IND4	0,597	0,652	0,574	0,683	0,813	Valid
	IND5	0,523	0,485	0,511	0,573	0,770	Valid
	IND6	0,525	0,577	0,484	0,597	0,760	Valid
	IND7	0,574	0,517	0,527	0,592	0,772	Valid
	IND8	0,573	0,594	0,575	0,554	0,821	Valid
	IND9	0,582	0,597	0,561	0,621	0,827	Valid
	IND10	0,473	0,560	0,546	0,586	0,766	Valid
	IND11	0,498	0,499	0,494	0,533	0,770	Valid
	IND12	0,525	0,488	0,548	0,595	0,800	Valid
IND13	0,479	0,520	0,442	0,514	0,737	Valid	
IND14	0,443	0,469	0,421	0,478	0,723	Valid	

Source: Primary Data Processing, SmartPLS 3.0 (2024)

From Table 4, it can be seen that the *cross-loading* value of each indicator is greater than the *cross-loading* value of other latent variables with the criterion of having a value above 0.50. Thus, it can be said that all these research instruments are valid in a discriminatory manner.

Table 5. Fornell – Larcker Values

Variable	KI (x1)	TBP (X2)	IT (X3)	Train (Y)	IND (Z)	Ket.
Competencies (X ₁)	0,789					Valid
<i>Time Budget Pressure</i> (X ₂)	0,656	0,816				Valid
Information Technology (X ₃)	0,665	0,669	0,806			Valid
Audit Quality (Y)	0,745	0,708	0,725	0,786		Valid
Independence (Z)	0,695	0,693	0,678	0,761	0,785	Valid

Source: Primary Data Processing, SmartPLS 3.0 (2024)

The table above shows that all root values of *Average Avariant Extracted* (AVE) are greater than the correlation values between one construct and another.

4.2. Reliability Test

Reliability tests can be conducted using two methods: *Cronbach's alpha* and *Composite Reliability*. The rule of thumb alpha or composite reliability value must be greater than 0.7 even though a value of 0.6 is still acceptable.

Table 6. *Composite Reliability and Cronbach's Alpha Values*

Variable	Composite Reliability	Cronbach's Alpha	Information
Competencies (X ₁)	0,958	0,953	Reliable
Time Budget Pressure (X ₂)	0,956	0,950	Reliable
Information Technology (X ₃)	0,963	0,958	Reliable
Audit Quality (Y)	0,960	0,956	Reliable
Independence (Z)	0,957	0,952	Reliable

Source: Primary Data Processing, SmartPLS 3.0 (2024)

Based on these results, each variable can be said to have reliability, and each of its constituent indicators has shown accuracy, consistency, and precision in making measurements.

4.3. Hypothesis Testing

The results of the structural model tests are shown in the following figure.

Table 7. Direct Effect Test Results

Research Variables	Original Sample (O)	Standard Deviation (STDEV)	T-Statistic (O/STDEV)	P value	Ket.
Competency (X ₁) => Audit Quality (Y)	0,277	0,093	2,966	0,003	Positive & Significant
Time Budget Pressure (X ₂) => Audit Quality (Y)	0,168	0,080	2,089	0,037	Positive & Significant
Information Technology (X ₃) => Audit Quality (Y)	0,226	0,097	2,344	0,019	Positive & Significant
Competency (X ₁) => Independence (Z)	0,319	0,079	4,064	0,000	Positive & Significant

<i>Time Budget Pressure</i> (X2) => Independence (Z)	0,311	0,106	2,938	0,003	Positive & Significant
Information Technology (X3) => Independence (Z)	0,258	0,078	3,307	0,001	Positive & Significant
Independence (Z) => Audit Quality (Y)	0,299	0,091	3,274	0,001	Positive & Significant

Source: Primary Data Processing, SmartPLS 3.0 (2024)

The table above shows that the *path coefficient value* is indicated by the t-statistics and p-values for the direct relationship between the exogenous and *endogenous* variables.

H1: It is suspected that competence has a direct effect on audit quality

hypothesis, it shows a *path coefficient value* of 0.277 with a t-statistic value of 2.966 and a p-value of 0.003. The t-statistic value is 2.966, which is greater than the t-table of 1.96, and a p-value of 0.003 is smaller than 0.05. Thus, it can be said that Competency (X1) has a direct and significant influence on Audit Quality (Y), so that the first hypothesis can be accepted.

H2: It is suspected that time budget pressure has a direct effect on audit quality

The second hypothesis test showed a *path coefficient value* of 0.168, with a t-statistic value of 2.089 and a p-value of 0.037. The t-statistic value is 2.089, which is greater than the t-table of 1.96, and a p-value of 0.037 is smaller than 0.05. Thus, it can be said that *Time Budget Pressure* (X2) has a significant direct influence on Audit Quality (Y), so that the second hypothesis can be accepted.

H3: It is suspected that information technology has a direct effect on the quality of the audit

The hypothesis test showed a *path coefficient value* of 0.226, with a t-statistic value of 2.344 and a p-value of 0.019. The t-statistic value is 2.344, which is greater than the t-table of 1.96, and a p-value of 0.019 is smaller than 0.05. So it can be said that Information Technology (X3) has a direct and significant influence on Audit Quality (Y) so that the third hypothesis can be accepted.

H4: It is suspected that competence has a direct effect on independence

The fourth hypothesis test showed a *path coefficient value* of 0.319, with a t-statistic value of 4.064 and a p-value of 0.000. The t-statistic value is 4.064, which is greater than the t-table of 1.96, and a p-value of 0.000 is smaller than 0.05. Therefore, it can be said that competence (X1) has a direct and significant influence on independence (Z), so the fourth hypothesis can be accepted.

H5: It is suspected that time budget pressure has a direct effect on independence

The fifth hypothesis test showed a *path coefficient value* of 0.311, with a t-statistic value of 2.938 and a p-value of 0.003. The t-statistic value is 2.938, which is greater than the t-table of 1.96, and a p-value of 0.003 is smaller than 0.05. Thus, it can be said that *the Time Budget Pressure* (X2) has a direct and significant influence on Independence (Z), so that the fifth hypothesis can be accepted.

H6: It is suspected that information technology has a direct effect on independence

The sixth hypothesis test showed a *path coefficient value* of 0.258 with a t-statistic value of 3.307 and a p-value of 0.001. The t-statistic value is 3.307, which is greater than the t-table of 1.96, and a p-value of 0.001 is smaller than 0.05. So it can be said that Information Technology (X3) has a direct and significant influence on Independence (Z) so that the sixth hypothesis can be accepted.

H7: It is suspected that independence has a direct effect on audit quality

The seventh hypothesis test showed a *path coefficient value* of 0.299, with a t-statistic value of 3.274 and a p-value of 0.001. The t-statistic value is 3.274 greater than the t-table value of 1.96, and a p-value of 0.001 is smaller than 0.05. Thus, it can be said that independence (Z) has a direct and significant influence on Audit Quality (Y), so the seventh hypothesis can be accepted.

Table 8. Indirect Effect Test Results

Research Variables	Original Sample (O)	Standard Deviation (STDEV)	T-Statistic (O/STDEV)	P value	Ket.
Competency (X ₁) => Independence (Z) => Audit Quality (Y)	0,095	0,044	2,188	0,029	Positive & Significant
Time Budget Pressure (X ₂) => Independence (Z) => Audit Quality (Y)	0,093	0,045	2,079	0,038	Positive & Significant
Information Technology (X ₃) => Independence (Z) => Audit Quality (Y)	0,077	0,031	2,516	0,012	Positive & Significant

Source: Primary Data Processing, SmartPLS 3.0 (2024)

Table 8 shows that the *path coefficient value* is indicated by t-statistics and p-values for the indirect relationship between the exogenous and endogenous variables.

H8: It is suspected that competence has an indirect effect on audit quality through independence

The eighth hypothesis test showed a *path coefficient value* of 0.095, with a t-statistic value of 2.188 and a p-value of 0.029. The t-statistic value is 2.188 greater than the t-table of 1.96, and the p-value of 0.029 is smaller than 0.05. Therefore, it can be said that the variable Independence (Z) significantly mediates the indirect relationship between Competence (X₁) and Audit Quality (Y). The type of mediation produced is partial mediation. Thus, the eighth hypothesis is acceptable.

H9: It is suspected that time budget pressure has an indirect effect on audit quality through independence

The ninth hypothesis test showed a *path coefficient value* of 0.093, with a t-statistic value of 2.079 and a p-value of 0.038. The t-statistic value is 2.079 greater than the t-table of 1.96, and the p-value of 0.038 is less than 0.05. Therefore, it can be said that the Independence variable (Z) significantly mediates the indirect relationship between *Time Budget Pressure* (X₂) and Audit Quality (Y). The type of mediation produced is partial mediation. Thus, the ninth hypothesis is acceptable.

H10: It is suspected that information technology has an indirect effect on audit quality through independence

The tenth hypothesis test showed a *path coefficient value* of 0.077 with a t-statistic value of 2.516 and a p-value of 0.012. The t-statistic value is 2.526, which is greater than the t-table value of 1.96, and the p-value of 0.012 is smaller than 0.05. Therefore, it can be said that the variable Independence (Z) significantly mediates the indirect relationship between Information Technology (X3) and Audit Quality (Y). The type of mediation produced is partial mediation. Thus, the tenth hypothesis is acceptable.

5. Conclusion and Suggestion

5.1 Conclusion

Based on the results of this research and discussion, the following conclusions can be drawn:

1. Competence has a direct effect on the Quality of Audits carried out by supervisors of Provincial and Regency/City Regional Inspectorates throughout the Riau Islands Province. This can be interpreted as meaning that the better the auditor's competence, the better the quality of the audit. Thus, from the results of this study, it can be stated that the relationship between competence and audit quality is positive and significant.
2. *Time Budget Pressure* has a direct effect on the Quality of Audits conducted by auditors of the Provincial and Regency/City Regional Inspectorates of the Riau Islands. This can be interpreted as follows: if the *Time Budget Pressure* given is so narrow, there will be parts of the work that will be missed to catch up with the predetermined time, and the quality of the audit will decrease. Thus, from the results of this study, it can be stated that the influence of *Time Budget Pressure* and Audit Quality is positive and significant.
3. Information Technology has a direct effect on the Quality of Audits conducted by provincial and gency/city regional inspectorate auditors in Riau Islands. This can be interpreted as the quality of audit results achieved through the use of information technology. Information technology is very helpful not only in terms of the quality of report submission but also in terms of time fixation. Thus, from the results of this study, it can be stated that the influence between Information Technology and audit quality is positive and significant.
4. Competence has a direct effect on the independence of auditors of provincial and gency/city regional inspectorates in Riau Islands Province in the audit process. Thus, from the results of this study, it can be stated that the relationship between Competence and Independence is positive and significant.
5. *Time Budget Pressure* has a direct effect on the independence of auditors of provincial and gency/city regional inspectorates in the Riau Islands province in conducting the audit process. This can be interpreted as the existence of *Time Budget Pressure* forcing the auditor to complete the audit task as soon as possible in accordance with the time budget that has been set.
6. Information Technology has a direct effect on the independence of auditors of provincial and gency/city regional inspectorates in the Riau Islands Province in conducting the audit process. Thus, the results of this study show that the influence between Information Technology and independence is positive and significant.
7. Independence has a direct effect on Audit Quality Thus, from the results of this study, it can be stated that the relationship between Competence and Independence is positive and significant.
8. Independence can mediate the influence between Audit Competence and Quality conducted by provincial and gency/city regional inspectorate auditors in Riau Islands Province. This can be interpreted as independence being able to increase the influence of Competence on Audit Quality.
9. Independence can mediate the influence between *Time Budget Pressure* and Audit Quality conducted by provincial and gency/city regional inspectorate auditors in Riau Islands Province.
10. Independence can mediate the influence of Information Technology and Audit Quality conducted by Provincial and Regency/City Regional Inspectorate auditors in Riau Islands Province.

5.2 Suggestion

Based on the results of this research and data analysis, the following suggestions can be formulated:

1. The APIP throughout the Riau Islands Province can increase the understanding of statistics and participate in continuous Professional Education and Training in accordance with their duties and

- functions. This is done to maintain the quality of the APIP. An APIP must obtain a certificate of graduation from continuing education through a series of tests.
2. It is hoped that APIP in designing and making an audit time budget will consider the time limit in completing the audit process to obtain the best results.
 3. It is expected that the agency where the APIP works will have a qualified computerized security system and be updated regularly. This is intended to determine the maintenance schedule of electronic goods, repairs to damaged equipment, and use of antiviruses on computers.
 4. We hope that each APIP will be able to evaluate and improve the process of risk management, control, and *governance*. The internal audit function evaluates and contributes to the improvement of the risk management, control, and governance processes using a systematic, orderly, and comprehensive approach.

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