

## HOW TO IMPROVE INTERNAL AUDIT QUALITY IN NORTH SUMATERA GOVERNMENT: THE EFFECT OF TIME BUDGET PRESSURE

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### Abstract

The primary objective of this study is to examine the various determinants that influence time budget pressure within the context of the regional government of North Sumatra province. Furthermore, this research aims to assess the subsequent effects of such pressure on the overall quality of internal audits conducted within the regional government of North Sumatra province. The influencing factors encompass job completion time, continuous audit assignments, and involvement in arranging audit time. The research data was acquired by distributing questionnaires to respondents who were auditors working at provincial and district/ city inspectorates in the region of North Sumatra. The multiple regression data analysis comprised 130 questionnaires deemed usable for the study. This study offers significant insights for inspectorates and provincial and district/ city governments in North Sumatra to effectively identify the determinants of time budget pressure and its subsequent effects on the quality of internal audits. The individual demonstrates a high level of professionalism and adherence to ethical standards. One of the primary challenges currently confronting auditors is the imperative to broaden their audit methodologies and establish comprehensive standards that effectively oversee the activities of corporate organizations. The current prevalence of high turnover rates serves as a poignant reminder to organizations invested in training and providing adequate resources to address the challenges auditors encounter in their professional environments. This study examines the various elements that contribute to time budget pressure and its subsequent effects on the quality of internal audits within the regional administration of North Sumatra province.

**Keywords:** *internal audit quality, time budget pressure, job completion time, continuous audit assignments, and involvement in arranging audit time.*

### INTRODUCTION

The enactment of Law Number 23 of 2014 concerning Regional Government brought about a significant change in the pattern of regional government administration. Regional autonomy refers to the legal entitlement, jurisdiction, and responsibility of autonomous regions to rule and administer governmental matters and the welfare of local people within the framework of the Unitary State of the Republic of Indonesia. Regions are granted autonomy in managing governmental matters designated as regional authority by their capacities (Pemerintah Indonesia, 2014). Regional governments are granted the privilege to acquire financial resources, encompassing various aspects such as assurance of government funding availability in alignment with submitted government affairs; the jurisdiction to collect and utilize regional taxes and levies, as well as the entitlement to receive a portion of profits from national resources situated within the regions and other funds for balancing purposes; and the authority to administer regional assets and obtain additional lawful sources of income and financing (Domai, 2011).

Implementing robust internal control measures within regional governments, as shown by the North Sumatra Provincial Government, is essential to facilitate the optimal and transparent administration of public finances. An integral component of internal control is the presence of an internal audit function, which serves the purpose of verifying and guaranteeing adherence to regulations, operational efficiency, and accountability within the realm of public financial management. Nevertheless, internal auditors encounter various problems in their practical work, including the imposition of time budget pressure. This particular challenge has the potential to affect the overall quality of internal audits adversely (Darmawan et al., 2017; Eulerich et al., 2017; Rezaee, 1996).

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The objective of this study is to examine the impact of time and budget constraints on the quality of internal audits conducted inside the North Sumatra Provincial Government. Time budget pressure refers to the circumstance in which auditors are assigned stringent time constraints to carry out an internal audit, hence potentially impeding their capacity to execute a comprehensive examination (McClam, 2023; Qianhua & Akers, 2010; Shbail, 2018). Various factors can potentially impact the quality of internal audits conducted by local governments. Additionally, specific common challenges are frequently faced in this context: 1) The effectiveness of internal audits in Human Resources is significantly influenced by the proficiency, expertise, and competency of internal auditors, potentially leading to a detrimental effect on the overall quality of audits. 2) Budgetary limits might impede the execution of thorough audits, restricting the capacity of internal audits to fulfill their responsibilities effectively. 3) Risk management is a crucial aspect of internal audit since it entails the proficient identification and evaluation of hazards, enabling the establishment of suitable audit priorities. 4) Openness and Transparency: local governments must ensure adequate access for internal auditors to facilitate the proper execution of audits. 5) The necessity of investing in information technology is evident in its ability to enhance the efficiency and efficacy of audits. 6) Legal Compliance: internal auditors must guarantee that local governments adhere to relevant laws and regulations. 7) Independence: internal auditors must operate without any form of political pressure or external interference in order to conduct audits that are both independent and impartial.

The significance of internal audits in local government lies in their ability to effectively detect issues, mitigate the potential misappropriation of public funds, and enhance overall accountability. (Alqudah et al., 2019; Erlina Devi Rosyana Putri, 2020; Samagaio & Felício, 2023). Time budget pressure refers to the temporal constraints and demands experienced by the internal auditor team while executing their responsibilities. The pressure above has the potential to exert a substantial impact on the overall quality of internal audits. There exist various aspects that exert influence on-time budget constraints, and it is imperative to understand how these factors can potentially affect the quality of internal audits. 1). Entity Complexity: the level of complexity of the entity or organization being audited can influence how much time it takes to perform the audit; 2). Budget Constraints: tight budget constraints may cause internal auditors to feel forced to complete an audit in less time than is required, which may result in reduced audit quality as the auditor may not have enough time to conduct a thorough inspection; 3). Capacity and Human Resources: a limited number of internal auditors or available human resources can cause increased time budget pressure; 4). Uncertainty in an audit, such as changes in rules and regulations or changes in the business environment of the audited entity, can cause increased time budget pressure because the auditor must adapt to these changes in a shorter period; 5). Management pressure to complete the audit quickly or not to find significant problems can affect time budget pressure; 6). Good audit planning quality can help avoid time budget pressure; 7). Auditor Training and Development: auditors who are less experienced or do not have sufficient skills in auditing may need more time to complete their tasks, which can increase time budget pressure; 8). Improper Prioritization: improper selection of priorities in an audit can result in inefficient time use.

Time constraints can harm the quality of internal audits, specifically by diminishing the capacity to identify errors or instances of misconduct. Hence, organizations must ensure that internal auditors have adequate resources and effective planning to mitigate unwarranted time constraints. Under time constraints, auditors must uphold their independence and integrity (Chinzou, 2014; López & Peters, 2012; McClam, 2023; Rustianawati et al., 2017; Shapeero et al., 2003).

### Research purpose

The objective of this study is:

- a. to identify the elements that contribute to time budget strain in the internal audit practices of the North Sumatra Provincial Government.
- b. the assessment of the influence of time budget constraints on the quality of internal audits within the administrative framework of the North Sumatra Provincial Government.

- c. to examine several tactics that can be employed to mitigate time budget constraints and enhance the quality of internal audits.

## LITERATURE REVIEW

### Agency Theory

The concept of agency theory is employed in economics and management to examine the dynamics between two entities known as the "agent" and the "principal." This theoretical framework elucidates the phenomenon wherein agents who operate as representatives of principals may possess divergent motivations and may not consistently prioritize the principal's interests. The application of agency theory is frequently employed to analyze the dynamic between management, referred to as agents, and shareholders, known as principals, within corporate entities. Fundamental principles in agency theory include: 1) the identification of an agent as an individual or entity acting on behalf of a principal, assuming the duty of executing specific duties or actions aligned with the principal's orders or interests; 2) the principal, is the individual or entity that possesses rights and interests in the actions or outcomes executed by the agent; 3) conflict of interest, arises when it is assumed that the agent and principal may possess divergent interests, leading to a potential conflict. Consequently, the agent may not consistently act in the best interest of the principal; 4) incentives are employed as mechanisms to mitigate conflicts of interest that may arise between agents and principals. These incentives can manifest in various ways, such as salary, bonuses, shares, or other types of compensation that aim to motivate agents to align their actions with the principal's interests; 5) asymmetric information, characterized by a scenario in which the agent possesses a more significant amount of information compared to the principle, is commonly known as a situation of asymmetric information. This condition can lead to a state of ambiguity for the principal, as they may lack complete knowledge regarding the actions and behaviors of the agent; 6) agency costs refer to the expenses that principals bear to address conflicts of interest and ensure that agents align their actions with the best interests of the principals. Agency costs can encompass several components, such as monitoring fees, contract fees, and incentive fees.

The primary objective of agency theory is to provide a well-designed incentive system and monitoring mechanism that aligns the interests of agents with those of the principle, thereby motivating agents to act according to the principal's objectives. This holds particular significance within the corporate sphere since shareholders seek to guarantee that management, acting as agents, prioritize actions that yield advantages for the company and its shareholders rather than solely serving their interests. (Prasanti & Yulianto, 2017; Vadasi et al., 2020). In addition to its use in business, agency theory can be extended to several other contexts, such as the dynamic between the government (acting as the agent) and its citizens (acting as the principle), as well as the interaction between employees (acting as agents) and employers (acting as principals), among others.

The application of agency theory is highly pertinent to assessing internal audit quality, particularly within the framework of firms and organizations characterized by a dynamic between management, acting as agents, and shareholders or owner entities, serving as principals. Some correlations between agency theory and internal audit quality are exist: 1) Independent Oversight and Audit: the agency theory underscores the significance of independent monitoring to ensure that management acts in alignment with the interests of shareholders. Internal audit serves as an autonomous oversight mechanism that aids in mitigating potential conflicts of interest between management and shareholders; 2) Detection of Abuse and Non-Compliance: internal audit assists principals (shareholders or owners) identify actions by agents (management) that may cause harm or breach trust. This includes detecting fund misuse, rule violations, or behavior that deviates from organizational policies and procedures; 3) Management Performance Evaluation: through conducting comprehensive audits, internal auditors can furnish principals with information about the efficiency, effectiveness, and integrity of management in fulfilling their responsibilities; 4) Enhanced Incentivization and Accountability: the outcomes of internal audits can serve as a foundation for offering rewards or penalties to management, thereby exerting an influence on their conduct in alignment with the preferences of shareholders; 5) Information Transparency: the

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information derived from internal audits should be presented in a manner that is both transparent and dependable, enabling shareholders to make well-informed choices.

Within the framework of agency theory, the utilisation of internal audit is a significant mechanism for effectively managing conflicts of interest and ensuring that managerial actions align with the interests of the principal. The implementation of high-quality internal audits has the potential to enhance the internal control system and foster heightened accountability inside the organisation. Hence, a comprehension of agency theory can facilitate organisations in acknowledging the significance of internal audit in upholding a robust association between management and shareholders or owners (Agustianto et al., 2022; Omoteso & Obalola, 2014)

### **Time Budget Pressure Theory**

The Time Budget Pressure Theory is a theoretical framework that examines the impact of time constraints within the workplace on individual behavior, focusing on audits and tasks that necessitate adherence to stringent time objectives. The theory above finds frequent application within the audit domain, encompassing both internal and external audit practices, to comprehend the influence of time constraints on audit quality and the conduct of auditors (McClam, 2023). There are several salient aspects of the Time Budget Pressure Theory. 1) The concept of time pressure posits that individuals, such as auditors or other professionals, may encounter time constraints when faced with a rigid deadline for completing a specific task or project. Time pressure can arise from various origins, such as the need to meet reporting deadlines, adhere to rigorous audit timetables, or fulfill demands from clients or superiors; 2) Auditor behavior time pressure can influence auditor behavior, potentially leading auditors to prioritize expeditious task completion over conducting a thorough and meticulous examination. The potential consequences of this situation include an increased likelihood of audit risk and a diminished level of audit outcome quality; 3) The notion of audit quality highlights the possible adverse effects of time constraints on the quality of audits.

Auditors who exhibit excessive haste may encounter difficulties in conducting comprehensive inspections, potentially leading to the failure to identify actual faults or instances of non-compliance. 4) The topic of incentives and motivation is significant in academic research and scholarly discourse. This study area explores the various factors that influence individuals' drive and willingness to engage. Auditors may experience a sense of compulsion to fulfill time targets due to the incentives linked to attaining these targets. Incentives such as bonuses, promotions, or performance evaluations have the potential to exert influence on the behavior of auditors when faced with time pressure; 5) Oversight and control mechanisms are essential for ensuring audit quality is not compromised due to time constraints. These mechanisms can include external oversight, monitoring by regulatory authorities, or the careful planning and allocation of resources to overcome time pressures. 6) The training and skills auditors possess can also play a role in their ability to effectively manage time pressures without compromising the audit quality; 7) Organizations and auditors must strive to balance meeting deadlines and maintaining audit quality. It requires thorough planning, appropriate allocation of resources, and open and honest communication with clients or superiors regarding realistic time limitations. The Time Budget Pressure Theory underscores the need to comprehend the influence of time pressure on the quality of work and make prudent choices in managing this pressure to avoid compromising job outcomes (McClam, 2023; Qianhua & Akers, 2010; Shapeero et al., 2003).

### **The effect of job completion time on internal audit quality**

The duration required to do tasks, commonly referred to as job completion time, can exert a substantial impact on the calibre of internal audits. This influence is associated with several elements that require careful consideration, specifically: 1) The Importance of Thorough Examination: allocating an adequate amount of time for conducting meticulous and complete exams is crucial in identifying errors, abuse, or violations during internal audits, hence minimizing the risk of overlooking significant information. 2) Thorough investigation: to gain a comprehensive understanding of the operations and potential hazards within the examined organization, internal auditors require sufficient time to undertake an in-depth investigation. 3) Verification and



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confirmation: allocating an adequate amount of time to verify the necessary information and documents can enhance the dependability of the audit report. 4) Compliance Evaluation: internal auditors must ascertain that the audited company adheres to relevant legislation and procedures. 5) Recommendations for Enhancement: one of the outcomes of an internal audit is to offer pertinent recommendations for enhancing organizational processes, supported by robust evidence, to management or other relevant stakeholders. 6) Addressing Complexity: when the internal audit is conducted within a complex company or involves intricate procedures, it may be necessary to provide additional time to address the inherent complexity effectively. 7) The Importance of Documentation Quality: internal auditors must have sufficient time to create comprehensive and high-quality documentation, thereby ensuring transparency and accountability in their work. 8) The Significance of Mental Independence: internal auditors should be granted adequate time to uphold their mental independence, essential for maintaining objectivity and impartiality in their auditing activities. Excessive time pressure may compromise the auditor's capacity to work independently and objectively. 9) Effective Time Pressure Control: an essential aspect of proficient audit management is implementing a control system that facilitates the efficient management of time pressure. It entails meticulous planning, appropriate allocation of resources, and proficient communication with all stakeholders engaged in the audit process.

The timely completion of tasks is a critical element in upholding the quality of internal audits. Excessive time constraints can have a detrimental influence on an auditor's capacity to perform their duties with efficacy, hence compromising the overall quality of audit outcomes. Hence, entities must prioritize time management in internal audits to guarantee comprehensive and meticulous execution of the auditing process (Nehme et al., 2020).

H<sub>1</sub> :Job completion time (JCT) has a negative effect on Internal Audit Quality (IAQ).

### **The effect of continuous audit assignments on internal audit quality**

The implementation of continuous audit assignments sometimes referred to as ongoing audit assignments, has been found to yield substantial improvements in the quality of internal audits. Continuous auditing is a methodology wherein auditors engage in ongoing monitoring of an organization's transactions and business processes, as opposed to solely conducting periodic audits every year or according to certain cycles (Vinten, 1994). There exist various ways in which continuous audit assignments might impact the quality of internal audits. 1) The timely detection of concerns and vulnerabilities: using continuous surveillance, auditors can expeditiously identify issues, instances of malfeasance, or prospective hazards. It facilitates the prompt execution of remedial actions and minimizes accompanying hazards. 2) Improved Precision and Comprehensiveness: The adoption of continuous auditing enables auditors to maintain uninterrupted access to critical data and information, enhancing the precision and comprehensiveness of their audit procedures. This methodology assists auditors in mitigating the risk of losing vital information or encountering errors that may occur over a prolonged duration. 3) Adopting continuous audits facilitates the timely dissemination of audit reports or findings, providing management and stakeholders with expedient information access. The use of this tool expedites the process of decision-making and empowers individuals to promptly take action in response to the findings of an audit. 4) Enhancing Audit Efficiency: Continuous auditing can improve audit efficiency by constantly monitoring transactions and processes, hence avoiding the need to conduct a comprehensive audit of an entire financial year or business process in a single instance. It mitigates the substantial difficulty connected with such an endeavour. 5) Strengthened Internal Control: Implementing continuous audit procedures can play a crucial role in enhancing internal control mechanisms.

It has the potential to assist organizations in the mitigation of risks and the improvement of adherence to established rules and procedures. 6) Cost Savings: The use of continuous auditing can result in cost savings over some time by reducing the need for frequent and comprehensive audits. The utilization of resources can enhance operational efficiency for organizations. 7) Business Process Improvement: Using ongoing surveillance, auditors can assist organizations in identifying prospective opportunities for strengthening their business processes, optimizing operational

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efficiency, and limiting risk. 8) Improved Compliance: Through adopting continuous monitoring procedures, organizations can enhance their probability of conforming to pertinent legislation and policies, thus ensuring a steadfast adherence to set norms. Implementing continuous audit assignments requires an initial investment in technology and process changes. However, the long-term benefits can be significant in improving the quality of internal audits and helping organizations become more responsive to changes and risks in their business environment (Roussy & Brivot, 2016; Vinten, 1994)

H<sub>2</sub> : Continuous audit assignments (CAA) have a negative effect on Internal Audit Quality (IAQ).

### **The effect of involvement in arranging audit time on internal audit quality.**

The notion of involvement in arranging audit time pertains to the active participation of the entity or business unit undergoing testing or audit in determining the schedule or timing for conducting an internal audit. The impact of engagement in audit scheduling on the quality of internal audits may vary depending on the manner and execution of such involvement. The subsequent paragraphs outline various mechanisms via which engagement in audit timing can influence the quality of internal audits, as posited by (Aditya H. P. K. Putra, 2021; Otley & Pierce, 1996). The first point to consider is that positive involvement refers to the active participation of the entity being audited in the timing process of the audit and its cooperation with internal auditors. This collaborative approach has the potential to enhance the quality of the audit. Positive involvement facilitates auditors in gaining a comprehensive understanding of the entity's business operations and internal processes, enhancing their ability to plan and execute audits efficiently. The second point to consider is enhanced Accessibility: The active participation of the entity being audited in the timing of the audit can facilitate internal auditors' access to the necessary documents and information, thereby improving the accuracy and comprehensiveness of the audit. Timely Compliance: If the entity being audited is committed to adhering to the agreed-upon audit schedule, this can ensure that the audit progresses as planned, minimizing undue time pressure on internal auditors. Consequently, this can enhance the quality of the audit. Improved Understanding: Involving the entity being audited in determining the timing of the audit can help them comprehend the audit objectives and the areas that will be examined. This understanding can enable the entity to prepare the required documents and information better. Transparency and Collaboration: Collaboration between internal auditors and the audited entity can foster transparency in the audit process. The entity being audited can provide valuable insights into risks and areas that warrant close examination.

Nevertheless, it is crucial to acknowledge that excessive engagement or impact of the company being examined on the audit schedule could potentially give rise to a conflict of interest or compromise the internal auditor's independence. Internal auditors must uphold their independence and objectivity while performing their responsibilities, irrespective of the level of engagement with the organization under scrutiny. Furthermore, internal auditors must exercise authority over the audit procedure and guarantee that the participation of the company being examined does not undermine the integrity or excellence of the audit. The impact of audit timing engagement might vary based on how it is executed and supervised, as well as its alignment with the underlying audit objectives. (Azad, 1994).

H<sub>3</sub> : Involvement in Arranging audit time (IAAT) has a negative effect on Internal Audit Quality (IAQ).

### **METHOD**

This study will employ both qualitative and quantitative research methodologies. The collection of data will be facilitated through the utilization of a questionnaire, which will be distributed to the inspectorate within the North Sumatra Provincial Government. Additionally, document analysis will be employed as a supplementary data collection method. The data analysis will encompass the utilization of statistical tools in order to assess the correlation between time

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budget pressure and the quality of internal audits. The survey instrument was specifically designed for this research. Previous research has employed survey-based data collection methods due to their acceptability and rationality. Likert scale questionnaires are frequently employed in social science research to get quantitative data from primary respondents. Consequently, the measurement scale employed in this study was adapted from a reputable prior research study that had successfully utilized the elements of this scale to gather data for research findings.

The scale elements utilized in accounting information systems have been derived from the work of (Kpurugbara et al., 2016). The Cronbach's alpha coefficient for the items comprising this scale exceeds the established threshold, suggesting a satisfactory level of reliability. (Bhasin, 2016) additionally presents considerations about the scale dimensions of government accounting standards. Previous empirical investigations included scale items to assess the creative accounting procedures. The Cronbach's alpha of the scale items in the previous study was found to meet the necessary threshold, suggesting a high level of dependability. The authors of the financial report quality scale were (Van Beest et al., 2009). Previous studies have employed components of this particular scale to examine the correlation between certain accounting characteristics and the quality of financial reports. Furthermore, the researchers (Khalili & Asmawi, 2012) have modified the scale items used to measure organizational commitment towards exceptional financial accounting.

### 3.1. Research setting

The study will be conducted within the regional government of North Sumatra province, located in Indonesia. This government entity includes an inspectorate/internal audit unit responsible for the examination and oversight of financial management practices and government regulations. The primary objective of this study is to gain a comprehensive understanding of the influence exerted by time budget pressure on the overall quality of internal audits conducted within government entities.

#### 3.2.1. Theoretical Framework

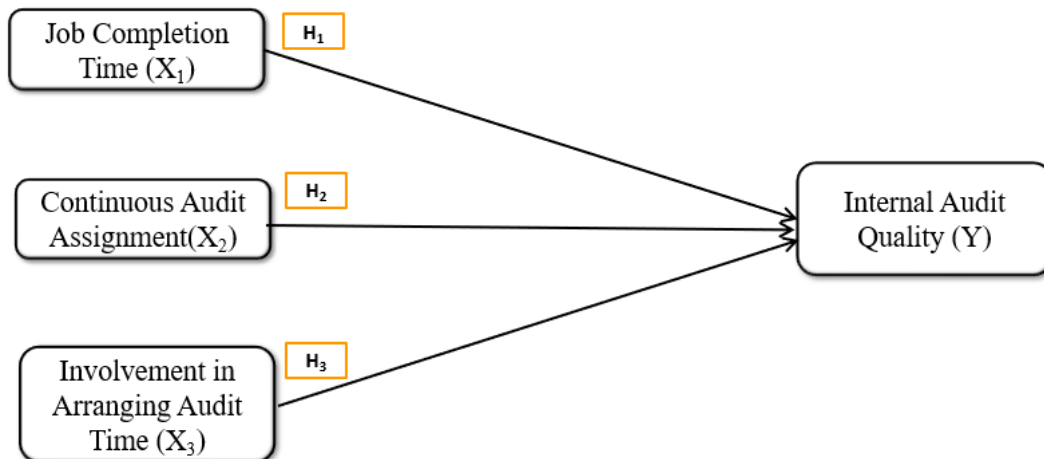


Figure 1. Theoretical Framework

### 3.2. Design, population and sample

#### 3.2.1. Research design

The research methodology employed in this study is potentially explanatory, as its primary objective is to elucidate the association between time budget constraints and the quality of internal audits within the regional administration of North Sumatra. The research strategy employed in this study may incorporate quantitative data analysis techniques, such as surveys and statistical analysis, to assess and ascertain the impact of the independent variable (time budget pressure) on the dependent variable (internal audit quality).

### 3.2.2. Research Population

The study focuses on a specific category of auditors known as functional auditors (PFA), which includes intermediate, young, and junior auditors. These auditors are located in 34 Provincial and Regency City Inspectorates in the region of North Sumatra.

### 3.2.3. Research Sample

The present study employed a random sample selection technique, specifically stratified sampling, to get a research sample comprising 130 participants. The provided sample ought to encompass the prevailing disparities among the population, such as the dimensions of local government, financial allocations, or any other pertinent attributes.

## 3.3. Data collection technique

1. This research employs various data collection strategies, specifically a survey was conducted using an online questionnaire administered on the Google platform. The researchers developed a questionnaire utilizing an online platform offered by Google Forms. They distributed the questionnaire to participants through two channels: work email and the social media application WhatsApp.
2. The methodology employed in this study involves doing a documentation study, which entails gathering data through an examination of scientific articles sourced from various journals about the field of inquiry, relevant books, and conducting internet searches specifically connected to the subject under investigation. The measurement of the variables in this study employs a Likert scale. The Likert scale is a commonly employed measurement tool to assess the attitudes, views, and perceptions of individuals or groups on a certain social issue (Erlina & Mulyani, 2007). In this study, the measurement of variable indicators involves the assignment of five assessment weights to responses given to both positive and negative questions.

## 3.4. Research Benefit

This study is anticipated to yield the following advantages:

1. To enhance comprehension of time budget constraints encountered in internal audits within regional government entities, specifically focusing on the North Sumatra Provincial Government.
2. To provide support to the North Sumatra Provincial Government in enhancing the efficacy of its internal audit procedures. It will be achieved by analyzing to identify the many elements that contribute to time budget strain and then devising effective measures to mitigate their impact.
3. Contributing to the existing body of research material about internal audit and internal control within the public sector.

## 3.5. Data Analysis Method

The process of analysis involves the utilization of descriptive statistics, which are statistical measures employed to examine collected data by providing a description or visual representation of the data without aiming to derive generalizable conclusions for the broader population (Erlina et al., 2023). The objective of descriptive statistics is to present a comprehensive summary of the characteristics of individuals participating in a study, as well as an overview of the variables being investigated. It involves determining the absolute frequency distribution, which includes measures such as the mean, range, and standard deviation. The acceptable threshold for standard deviation should not exceed 20% of the mean value. The standard deviation value indirectly quantifies the magnitude of sample variability. A higher standard deviation indicates a larger degree of dispersion or variability in the sample data from the mean. Conversely, a smaller standard deviation score indicates a higher degree of homogeneity, implying that the data across all samples is nearly the same. If the value is zero, every sample data will have an identical value, enabling a consistent response to the questionnaire statement. The process of hypothesis testing in data analysis involves the utilization of descriptive statistics and the application of Structural Equation Model (SEM) analysis. The statistical method employed to analyse the data collected in this study is SmartPLS,



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as described by (Ghozali & Latan, 2015). Partial Least Squares (PLS) analysis is a statistical method used to analyze multivariate data by examining the relationships between many independent and dependent variables (Ghozali & Latan, 2015).

### 3.6. Questionnaire and variable measurement

Research using questionnaires is commonly used to collect data in survey-based studies. A questionnaire is a tool that contains a series of questions designed to collect information from respondents. In this research, researchers designed and distributed questionnaires to respondents to measure certain variables that were relevant to the research.

Table 1 Definisi Operasional dan Pengukuran Variabel

Variable Name	Operational Definition	Variable Measurement	Scale
Independent Variable			
Time Budget Pressure	Time Budget Pressure refers to the temporal limitations that arise in an audit engagement due to the restricted resources assigned to execute the necessary audit activities.	<ol style="list-style-type: none"> <li>1. Job completion time (JCT)</li> <li>2. Continuous audit assignments (CAA)</li> <li>3. Involvement in Arranging audit time</li> </ol>	Interval
Dependent Variable			
Internal Audit Quality	<p>The provision of audit quality is an inherent capability that can be delivered by internal auditors.</p> <ol style="list-style-type: none"> <li>1. to identify any irregularities within the client's accounting system</li> <li>2. to communicate these violations to the appropriate parties.</li> </ol>	<ol style="list-style-type: none"> <li>1. An audit report demonstrating the capacity to identify and uncover fraudulent activities.</li> <li>2. An audit report showcasing the proficiency in identifying and rectifying inaccuracies within the accounting system.</li> <li>3. The audit report demonstrates the capacity to disclose instances of fraudulent activities.</li> <li>4. An audit report demonstrating the precision of the identified outcomes.</li> <li>5. Reports that can be pursued by the entity being audited.</li> </ol>	Interval

### 3.7. Tests of factorability, validity, reliability and assumptions of parametrical data

In order to ensure the adequacy of data quality, it is important to undertake a series of crucial stages in the research process. One of the stages involved in the research process is the testing step, which encompasses assessments of factorability, validity, reliability, and assumptions related to parametric data.

1. Tests of Factorability

Factorability tests are employed to determine the potential for reducing the number of variables in a research study to a smaller set of factors or broader dimensions. Two often employed tests in the field are exploratory factor analysis (EFA) and confirmatory factor analysis (CFA). Exploratory factor analysis (EFA) is employed to ascertain latent components that may potentially underlie the observed data, whereas confirmatory factor analysis (CFA) is utilised to evaluate pre-established factor models. The findings of factorability tests can provide valuable insights to researchers regarding the underlying structure of the data and the suitability of the measurements employed.

2. Validity

Validity refers to the degree to which an instrument or measuring procedure accurately assesses the intended construct or phenomenon. Various forms of validity exist, including content validity, construct validity, and criterion-related validity. Content validity is the degree to which an assessment instrument comprehensively encompasses all pertinent dimensions of the construct under investigation. Construct validity pertains to the degree to which a measurement instrument aligns with the fundamental theoretical framework and accurately assesses the desired construct. Criterion validity assesses the degree to which a measurement tool accurately predicts or correlates with other variables in a manner that aligns with expectations.

3. Reliability

Reliability pertains to the degree of consistency exhibited by an instrument or measurement procedure throughout multiple evaluations and over some time. There exist various forms of dependability, such as retest reliability, parallel forms reliability, and consistency reliability. Test-retest reliability pertains to the degree of consistency in measurement outcomes when the instrument is administered to the same individual on multiple occasions. Parallel reliability refers to assessing the consistency of measurement outcomes while employing two distinct instruments designed to test the same underlying construct. Internal consistency refers to the degree of consistency in the measurement outcomes obtained from a single instrument. It is often assessed by calculating the Cronbach's alpha coefficient.

4. Assumptions of Parametric Data

Parametric data assumptions refer to the necessary conditions that must be satisfied in order to appropriately apply parametric statistical techniques, including t-tests, analysis of variance (ANOVA), and linear regression. The key assumptions underlying this study encompass the normality of data distribution, homoscedasticity in data variance, and the independence of observations. If the assumptions above are not satisfied, parametric analysis may not be suitable, necessitating the exploration of non-parametric alternatives.

## RESULTS AND DISCUSSION

### 4. Empirical findings

#### 4.1 Descriptive statistics

Descriptive statistical analysis offers a comprehensive summary of the research variables, encompassing their maximum and minimum values, average value, and standard deviation. According to (Sugiyono, 2016), the variables included in the computation of descriptive statistics encompass internal audit quality, workload, dysfunctional audit behaviour, comprehension of forensic accounting, and conflicts of interest. Descriptive statistical analysis uses index numbers to assess the extent of participants' perspective of the variables under investigation.

Descriptive statistical analysis uses index numbers to assess the extent of respondents' perceptions regarding the research variables. The subsequent analysis pertains to the identification of the interval class that applies to all variables:

- a. The minimum value on the scale is 1, while the maximum value on the scale is 5.
- b. The class interval is  $(5 - 1) / 3 = 1.33$ .
- c. The classification of class determination is as follows: a. A value ranging from 1.00 to 2.33 is categorised as low. b. A value ranging from 2.34 to 3.66 is categorised as medium. c. A value ranging from 3.67 to 5.00 is categorised as high.

The descriptive statistics of the research variables are presented in Table 2.

Table 2 Descriptive Statistics

	Minimum	Maximum	Mean	Std. Deviation	Remarks
<b>IAQ</b>	1.70	4.80	3.9069	.87206	High
<b>JCT</b>	1.00	5.00	2.2624	.86424	Low
<b>CAA</b>	1.14	4.29	2.1938	.85695	Low
<b>IAAT</b>	1.00	4.67	2.1306	.85031	Low

In this study, the Internal Audit Quality variable is classified as high, with a numerical value of 3.9069. On the other hand, Job completion time, ongoing audit assignments, and involvement in arranging audit time are classified as poor, with respective values of 2.2624, 2.1938, and 2.1306.

## 4.2 Correlation analysis results

### 4.2.1 Korelasi antara Time Budget Pressure and Internal Audit Quality

Table 3 presents the correlation analysis between Time Budget Pressure, Job Completion Time, Continuous Assignments, Involvement In Arranging Audit Time, and Internal Audit Quality.

The statistical relationship between Time Budget Pressure and Internal Audit Quality examines the degree of association between these two variables within internal audit quality. The link mentioned can exhibit variability based on a range of circumstances, including the specific audit practises utilised and the unique characteristics of the organisation in question. Several potential correlation possibilities may exist between these parameters. There exists a negative association between Time Budget Pressure and Internal Audit Quality. Under tight time limitations, auditors may disregard appropriate audit processes or fail to conduct a thorough audit. Consequently, there is a potential for a decline in the quality of audits.

It is imperative to remember that correlation characterises the statistical association between these variables and does not imply a direct causal relationship. There are additional aspects that can exert an influence on the quality of audits, including the competence of auditors, the efficacy of audit policies and processes, and the level of support provided by organisational management.

Table 3 Correlation Matrix

	IAQ	JCT	CAA	IAAT
<b>IAQ</b>	1	-.857**	-.879**	-.786**
<b>JCT</b>	-.857**	1	.838**	.705**
<b>CAA</b>	-.879**	.838**	1	.683**
<b>IAAT</b>	-.786**	.705**	.683**	1

\*strong correlation

\*\* very strong correlation

The analysis of variables in this study reveals a significant and highly robust association, as depicted in Table 3.

Table 4 Path Coefficient Value

Variable	Coefficient
JCT	-0.282
CAA	-0.455
IAAT	-0.276

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Based on the information presented in Table 4, the structural equation that has been derived is as follows.

Internal Audit Quality = -0.282 Job Completion Time - 0.455 Continuous Audit Assignments, - 0.276 Involvement in Arranging Audit Time. This study demonstrates the presence of a negative causal link. In the context of causality theory, a negative connection signifies a causal link between the independent variable (cause) and the dependent variable (effect), wherein an increase in the former leads to a reduction in the latter. Stated differently, alterations in the independent variable result in inverse modifications in the dependent variable. The variables of Job Completion Time, Continuous Audit Assignments, and Involvement in Arranging Audit Time exhibit a negative relationship with Internal Audit Quality, as indicated by their negative coefficients. It implies that increased Job Completion Time, Continuous Audit Assignments, and Involvement in Arranging Audit Time are associated with decreased Internal Audit Quality.

Table 5 Construct Reliability and Validity

	<b>Cronbach's Alpha</b>	<b>Composite Reliability</b>	<b>Average Variance Extracted (AVE)</b>
CAA	0.926	0.940	0.693
IAAT	0.952	0.969	0.913
IAQ	0.965	0.970	0.763

Two methods that can be employed for conducting reliability testing in Partial Least Squares (PLS) are cronbach's alpha and composite reliability. A latent variable is considered to possess a high level of reliability when both the composite reliability and cronbach's alpha coefficients exceed the threshold of 0.70. Based on the findings derived from the analysis of the processed data (refer to Table 5 above), it can be observed that Cronbach's alpha and composite reliability coefficients for each variable are above the threshold of 0.7. It indicates that all latent variables under consideration exhibit a satisfactory level of reliability.

### 4.3 Finding and Discussion

#### 4.3.1 The effect of Job completion time on Internal Audit Quality

Table 4 Nilai t-Statistics

	<b>Original Sample (O)</b>	<b>STDEV</b>	<b>T Statistics</b>	<b>P Values</b>	<b>Remark</b>
<b>JCT → IAQ</b>	-0.282	0.069	4.087	0.000	Accepted
<b>CAA → IAQ</b>	-0.455	0.058	7.823	0.000	Accepted
<b>IAAT → IAQ</b>	-0.276	0.052	5.280	0.000	Accepted

In this study, the concept of Time Budget Pressure is examined, specifically focusing on its components: Job completion time, Continuous audit assignments, and Involvement in Arranging audit time. The findings indicate a noteworthy and adverse impact of Time Budget Pressure on the quality of internal audits. According to the findings of Cook and Kelley's study, it was determined that there is an escalation in pressure experienced by managers or audit teams as they ascend to higher organizational levels (Cook & Kelley, 1991). The findings of Cook and Kelly's research align with the outcomes of the present investigation. Based on the test findings presented in Table 6, it is evident that there exists a negative correlation between job completion time and internal audit quality. The data above suggest a negative correlation between task completion time and the quality of the resulting internal audit. Put differently, a negative correlation exists between the two variables.

The efficacy of internal audits in local governments is mostly influenced by the promptness with which tasks are accomplished. The internal audit conducted by the inspectorate may see a decline in quality if auditors face substantial time limitations. The overall quality of the internal

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audit is likely to be adversely affected if there is a reduction in the auditor's involvement in developing the audit time budget. This study validates the findings of prior investigations by (Gundry & Liyanarachchi, 2007; Julie S. et al., 2019; Persellin et al., 2014; Pizzini et al., 2015) that there is a negative relationship between task completion time and the performance of government internal auditors. The successful adherence to budgetary timelines in this scenario entails the government's internal auditors diligently ensuring the timely completion of their tasks by predetermined schedules. Consequently, internal government auditors seldom accomplish the intended budgetary timeframes for conducting audits. In addition, the root cause can be attributed to the insufficient quantity of internal government auditors, which is not commensurate with the number of government entities subject to audit. Hence, the presence of internal government auditors is necessary to enhance budgetary efficiency within the specified timeframe.

Furthermore, the internal auditor must have sufficient time and budgetary resources for each work unit within the regional apparatus. This allocation should be rationalized to fulfill the objectives of inspection and supervision effectively. Similarly, in terms of capacity, there is a need to augment the number of internal auditors due to the significant disparity between the current number of internal auditors and the multitude of auditees submitted to scrutiny.

#### **4.3.2 The effect of Continuous Assignments on Internal Audit Quality**

The analysis of the test results reported in Table 6 indicates a clear relationship between ongoing audit assignments and the overall quality of internal audits. The use of ongoing audit assignments has been observed to affect the quality of internal audits negatively. This discovery implies a negative relationship between the variable of ongoing audit assignments and the quality of Internal Audit. It suggests that an increase in the frequency of ongoing audit tasks is associated with a decrease in the quality of Internal Audit. In the current context, the statistical analysis demonstrates that the inclusion of continuous audit assignments or ongoing audit work negatively impacts the ability of inspectorates within the North Sumatra regional administration to produce high-quality internal audits. The results of this study confirm the conclusions of previous research endeavours by oleh (Gundry & Liyanarachchi, 2007; Julie S. et al., 2019; Persellin et al., 2014; Pizzini et al., 2015).

The effective management of workload and allocation of resources within these regional inspectorates has significant importance. The continual execution of audit tasks may lead to a heightened workload, hence potentially impeding the auditor's capacity to generate internal audits of high quality. Issues that may require attention include staff weariness, insufficient time for thorough investigation, and diminished quality of monitoring. In order to effectively tackle this matter and enhance the standard of internal audits, it may be necessary for inspectorates within the North Sumatra regional administration to contemplate implementing measures such as: 1) Enhanced Planning: Ensuring that audit assignments are meticulously planned, encompassing the appropriate allocation of resources and time to each individual activity. 2) Implementation of Job Rotation: The strategic practice of periodically rotating audit staff members to mitigate burnout and foster the continuous development of skills and expertise. 3) The implementation of training and development initiatives aimed at enhancing the proficiency and efficacy of staff members in executing audit tasks. 4) Resource Optimization: The process of identifying the necessary resources and assuring their availability for the effective execution of audit activities. 5) Ongoing Assessment: Implement a process of continual evaluation and monitoring of internal audit outcomes in order to enhance the quality of audits. By implementing such measures, inspectorates within the North Sumatra regional government can enhance their capacity to generate high-quality internal audits, notwithstanding whatever ongoing audit tasks they may have.

#### **4.3.3 The effect of Involvement in Arranging audit time on Internal Audit Quality**

Based on the test findings presented in Table 6, it can be inferred that the involvement in arranging audit time exhibits a negative impact on the quality of internal audits. This finding suggests that participating in the scheduling of audit time has a detrimental effect on the quality of internal audits. Within this particular context, the statistical analysis findings indicate a negative correlation between the degree of engagement in the audit timing process and the quality of the



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subsequent internal audit. The findings of this study validate the outcomes of prior investigations conducted by (Gundry & Liyanarachchi, 2007; Julie S. et al., 2019; Persellin et al., 2014; Pizzini et al., 2015)

This study examines the impact of audit time management engagement on internal audit quality, finding a negative correlation between the two variables. The consideration and management of the level of involvement in audit time management is a crucial aspect for enhancing the quality of internal audits. This particular element has a detrimental impact on the quality of internal audits. The North Sumatra regional inspectorate should prioritize the enhancement and optimization of its audit timing procedures. Enhanced planning, scheduling, and enhanced resource allocation are anticipated to yield favourable outcomes in terms of the quality of internal audit findings. The North Sumatra regional inspectorate can undertake the following measures: 1) procedure Evaluation: Conduct a thorough assessment of the current audit timing procedure. A comprehensive comprehension of the management of audit time assignments is required, encompassing aspects such as planning, scheduling, and resource allocation. 2) Problem Identification: The objective of this phase is to identify any issues or barriers within the audit timing process that could potentially lead to a decline in the quality of internal audits. Process improvement involves the implementation of corrective actions that are informed by the evaluation findings. It may encompass enhancements in the audit planning process, more streamlined scheduling techniques, or optimizing resource allocation strategies. 4) Training and Development: It is imperative to guarantee that personnel engaged in the management of audit time have sufficient expertise and understanding in the realms of efficient time management and audit planning. 5) Ongoing Monitoring and Evaluation: Conduct periodic monitoring and evaluation activities to ascertain the effectiveness of made modifications, ensuring continuous improvement of the audit timing process. 6) Emphasis on Quality Commitment: places a strong emphasis on prioritizing internal audit quality throughout all stages of audit scheduling.

Implementing measures aimed at enhancing and streamlining the audit timing procedure is a commendable endeavour towards enhancing the calibre of internal audits and guaranteeing the efficacy of the North Sumatra regional inspectorate's operations.

## CLOSING

### Conclusion

The primary objective of this study is to examine the various determinants that influence time budget pressure within the context of the regional government of North Sumatra province. Furthermore, this research aims to assess the subsequent effects of such pressure on the overall quality of internal audits conducted within the regional government of North Sumatra province. The influencing factors encompass job completion time, continuous audit assignments, and involvement in arranging audit time. The research data was acquired by distributing questionnaires to respondents who were auditors working at provincial and district/ city inspectorates in the region of North Sumatra. The multiple regression data analysis comprised 130 questionnaires deemed usable for the study. This study offers significant insights for inspectorates and provincial and district/ city governments in North Sumatra to effectively identify the determinants of time budget pressure and its subsequent effects on the quality of internal audits. The individual demonstrates a high level of professionalism and adherence to ethical standards. One of the primary challenges currently confronting auditors is the imperative to broaden their audit methodologies and establish comprehensive standards that effectively oversee the activities of corporate organizations. The current prevalence of high turnover rates serves as a poignant reminder to organizations invested in training and providing adequate resources to address the challenges auditors encounter in their professional environments. This study examines the various elements that contribute to time budget pressure and its subsequent effects on the quality of internal audits within the regional administration of North Sumatra province.

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