



## SIMPOSIUM ILMIAH AKUNTANSI 7

### FACTORS DETERMINING THE EFFECTIVENESS OF INTERNAL AUDITING: THE ROLE OF COMPETENCE, INDEPENDENCE, AND MANAGEMENT SUPPORT

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#### ABSTRACT

This study aims to analyze the factors that determine the effectiveness of internal audits, focusing on three main variables, namely internal auditor competence, independence, and management support. Internal audits play an important role in ensuring the effectiveness of internal controls, compliance with company policies, and improving overall organizational performance. Through a qualitative literature review approach, this study examines the similarities and differences between previous findings to identify key factors that play a role in improving internal audit performance. The results of the study show that auditor competence, which includes knowledge, technical skills, and work experience, has a positive effect on audit quality and the effectiveness of internal audit functions. Meanwhile, auditor independence, both in terms of professional freedom and moral integrity, is an important element that ensures objectivity in the examination process. In addition, management support, manifested through organizational commitment and the provision of adequate resources, is also an important institutional requirement for the successful implementation of audit recommendations.

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## INTRODUCTION

Internal audits play a strategic role in realizing good governance, effective risk management, and increased operational efficiency and transparency. In recent years, the issue of internal audit effectiveness has gained attention, especially in the public and corporate sectors, along with an increase in cases of irregularities and fraud that indicate weak internal control systems. A report by Indonesia Corruption Watch (ICW) shows that the trend of corruption cases in Indonesia continues to increase from year to year. This condition reflects that the role of the Government Internal Supervisory Apparatus (APIP) has not been optimal in detecting and preventing the misuse of state finances, and emphasizes the importance of strengthening the internal audit function in various entities.

The Institute of Internal Auditors (IIA) defines internal auditing as an independent activity that provides objective assurance and consulting services designed to add value and improve an organization's operations. This definition emphasizes that internal auditing does not only focus on checking for errors and

compliance, but also plays a role in helping organizations achieve their goals through the evaluation and improvement of the effectiveness of internal control systems, risk management, and corporate governance. Therefore, the effectiveness of internal auditing is an important indicator in assessing the extent to which this function adds value and supports the sustainability of the organization.

The effectiveness of internal audits is fundamentally influenced by the quality of the human resources conducting them, particularly the competence of the auditors. Competent internal auditors—demonstrated through their mastery of professional knowledge, technical skills, and relevant experience—will be able to plan, execute, and report audit results with a high degree of objectivity and professionalism. Auditors with good competence can understand the complexity of an organization's operations, analyze risks comprehensively, and provide relevant and applicable recommendations for improving organizational performance.

In addition to competence, independence is also a fundamental factor that determines the success of internal audits. Independence ensures that auditors can work without interference or pressure from any party, so that the audit results reflect objectivity and professional integrity. Research by Dwitami and Kuntadi (2023) and Susanti and Kuntadi (2025) shows that independence has a significant effect on the quality of internal audit results. Auditors who are free from external influences are better able to accurately identify problems and produce credible recommendations, which ultimately strengthen the organization's oversight and accountability functions.

Another factor that is no less important is management support for the internal audit function. Such support can take the form of providing adequate resources, a commitment to follow up on audit recommendations, and granting adequate authority and access to auditors. A study by Syafithri et al. (2025) shows that management support plays a dominant moderating role in strengthening the effectiveness of internal auditing. Management that is committed to the supervisory function will create a work environment that supports the objectivity and integrity of internal auditors.

However, the level of internal audit effectiveness is not universal and can vary between organizations. Differences in size, complexity, and organizational structure mean that internal audit effectiveness indicators are contextual. Effectiveness assessment models such as those proposed by Albrecht (1988) and Arena and Azzone (2009) emphasize the importance of a balance between competence, independence, and management support as complementary factors in ensuring the success of the internal audit function.

In the context of Indonesian government, improving the effectiveness of internal audits is an integral part of the national anti-corruption strategy. The government, through the National Corruption Prevention Team (2022), aims to increase APIP capabilities to level 3 on the Internal Audit Capability Model (IA-CM). To achieve this target, strategic steps are needed, such as improving auditor competence through continuous training and certification, enforcing

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the principle of independence, and strengthening management support through the provision of budgets and professional human resources.

Although previous studies have examined the factors that influence the effectiveness of internal auditing, the results still show inconsistencies, especially in the context of public sector organizations in Indonesia, which have complex bureaucratic characteristics and varying levels of auditor independence. Therefore, this study is necessary to re-examine the influence of competence, independence, and management support on the effectiveness of internal auditing, with the hope of contributing theoretically to the development of internal auditing science and practically to organizations in strengthening internal control systems and realizing transparent and accountable governance.

## **THEORITICAL REVIEW**

### **Effectiveness of Internal Audits**

The effectiveness of internal auditing reflects the extent to which the internal audit function is able to achieve organizational objectives in terms of compliance, internal control, and value added. The Institute of Internal Auditors (IIA, 2017), through the International Professional Practices Framework (IPPF), defines internal auditing as an independent activity that provides objective assurance and consulting services to add value and improve an organization's operations. Based on this framework, the effectiveness of internal auditing can be interpreted as the ability of auditors to provide assurance and recommendations that strengthen internal control systems, governance, and risk management. Arena and Azzone (2009) assess the effectiveness of internal auditing through three main dimensions, namely audit team characteristics, audit processes and activities, and organizational relationships. Meanwhile, Albrecht (1988) emphasizes that the effectiveness of internal auditing depends on the alignment between audit targets and results, auditor qualifications, and management support for the audit unit. Thus, the effectiveness of internal auditing is the result of the interaction of various internal and external factors that determine the performance of the audit function in Internal Auditor Competency.

### **Competency**

Competence is a combination of knowledge, skills, and professional attitudes that enable auditors to perform their duties effectively and in accordance with professional standards (Sari & Widyastuti, 2019). The competence of internal auditors is a fundamental factor that determines the quality and effectiveness of audit implementation. Competent auditors have analytical skills, an understanding of auditing principles and internal control systems, and good communication skills in conveying audit findings and recommendations. Research by Alpian and Kuntadi (2023) shows that

continuous training, professional certification, and work experience are important factors in improving the capabilities of internal auditors, both in the public and private sectors. Auditors with a high level of competence are able to accurately identify risks and provide recommendations that are strategically valuable for improving organizational performance. Therefore, organizations need to ensure that the development of auditor human resources is carried out continuously so that the internal audit function can run effectively and contribute to the achievement of organizational goals.

## **Independence**

Independence is a fundamental principle that guarantees the objectivity and integrity of auditors in carrying out their duties. An auditor is considered independent if they are free from the influence and pressure of any party that could affect their assessment of the audit results. According to Maharani and Budiasih (2018), independence includes freedom of thought, action, and access to audit information without intervention, so that auditors can convey their findings honestly and objectively. Dwitami and Kuntadi (2023) prove that independence has a significant effect on the quality of internal audits, which means that the higher the level of auditor independence, the greater the effectiveness of the audit. In the public sector, maintaining independence is challenging because bureaucratic structures often open the door to management intervention. Therefore, it is important for organizations to place the internal audit function directly under the highest leadership to ensure auditors' professional freedom in assessing and reporting their findings without pressure or conflicts of interest.

## **Management Support**

Management support is the commitment and active participation of organizational leaders in strengthening the implementation of internal audit functions through the provision of resources, authority, and follow-up on audit recommendations. According to Putri and Setiawan (2020), management support is reflected in strategic policies, budget allocation, and effective communication between leaders and auditors. Without such support, it is difficult for internal audit functions to achieve optimal oversight objectives. The results of research by Syafithri et al. (2025) show that management support acts as a moderating factor that strengthens the relationship between internal variables and internal audit effectiveness. Strong support allows auditors to work more objectively, expand the scope of the audit, and increase confidence in providing value-added recommendations. Conversely, weak leadership support can hinder audit implementation, reduce auditor motivation, and render the internal audit function merely administrative without any real contribution to organizational governance.

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## **The Relationship between Competence, Independence, and Management Support on Internal Audit Effectiveness**

The effectiveness of internal auditing is the result of synergy between auditor competence, professional independence, and management support, which complement each other. Competence provides the technical skills and professional knowledge auditors need to conduct effective audits; independence ensures auditors' freedom and objectivity in assessing findings; while management support provides an environment conducive to optimal oversight. Research by Badara and Saidin (2013), Alqudah et al. (2019), and Syafithri et al. (2025) shows that these three factors simultaneously have a positive and significant effect on the effectiveness of internal audits. The combination of competent, independent auditors who are fully supported by management will result in a more effective audit function in detecting risks, improving compliance, and providing strategic recommendations for improving organizational performance and governance. Therefore, these three factors are the main determinants in realizing the role of internal audit as a strategic partner of organizations that are oriented towards transparency and accountability.

## **RESEARCH METHODS**

This study uses a qualitative approach with a descriptive and exploratory literature review method. The type of data used is secondary data obtained from Sinta-indexed scientific articles and various other reputable academic sources, such as publications from The Institute of Internal Auditors (IIA) and the Association of Certified Fraud Examiners (ACFE). The data collection process was carried out systematically through literature searches using relevant keywords, such as "internal audit effectiveness," "auditor competence," "internal auditor independence," and "management support," with access through scientific databases such as Google Scholar, ScienceDirect, Emerald Insight, and Portal Garuda. The articles obtained were selected based on inclusion criteria, including the relevance of the topic to the research focus, the publication period between 2020 and 2025, and the availability of the full text. The collected data was then analyzed using content analysis techniques through the stages of data reduction, classification, interpretation, and synthesis of findings, to identify relationships between variables and consistent patterns of findings. Data validity was ensured through the application of source triangulation, which involved comparing the results of various similar studies to obtain consistency and objectivity in the analysis results, while reliability was maintained by documenting the entire analysis process in a transparent and systematic manner. Through this method, it is hoped that a conceptual model will be obtained that is capable of describing the relationship between competence, independence, and management support as the main factors that determine the effectiveness of internal audits, both in the public and private sectors.

## RESEARCH RESULTS AND DISCUSSION

### RESEARCH RESULTS

Based on a review of several studies discussing the function of internal auditing, it was found that the effectiveness of auditing is greatly influenced by three main factors, namely auditor competence, independence, and top management support. These three aspects consistently emerge as the main determinants of the successful implementation of effective and high-quality internal auditing.

Research highlighting the quality of audit results (Susanti & Kuntadi, 2025) explains that auditor competence and independence play a direct role in producing audit reports that are objective, accurate, and provide added value to the organization. Quality audit results are the basis for the effectiveness of internal audits. In addition, management support also plays an important role as a factor that legitimizes and ensures that every audit recommendation can be followed up properly.

The findings of Syafithri et al. (2025) also reinforce this view. They found that independence and management support have the greatest influence on the effectiveness of internal audits. In fact, management support is considered a reinforcing factor that can increase the impact of competence and independence on audit results. In the context of public organizations, Saputra and Umanto (2024) also emphasize that these three factors are the main foundations of the ten factors that influence the effectiveness of internal audits.

However, there are some inconsistent results among several studies. For example, Alpian & Kuntadi (2023) show that competence, education, and professional experience play an important role in improving the capabilities of internal auditors. Meanwhile, Dwitami & Kuntadi (2023) find that although competence and independence have a significant effect on audit quality, the work experience of auditors does not have a meaningful effect. This indicates that work experience alone is not sufficient to improve audit quality without being balanced with education and continuous updating of technical skills.

Overall, these various studies confirm that the effectiveness of internal audits depends not only on the technical capabilities of auditors, but also on professional autonomy and strong management support to ensure that audit results can be implemented optimally.

### RESEARCH DISCUSSION

#### 1. Auditor Competence as the Basis for Performance and Capability

Competence is the main foundation that ensures audits are conducted with high professional standards. Competent auditors have intellectual abilities, technical expertise, and a deep understanding of risks and business dynamics (Alpian & Kuntadi, 2023; Susanti & Kuntadi, 2025). Highly competent auditors are not only able to assess risks and identify weaknesses in control systems, but can

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also provide strategic recommendations that assist management in decision-making.

The findings of Dwitami & Kuntadi (2023), which show that work experience does not always have a significant effect on audit quality, indicate that competence should be understood as an ability that is continuously developed, not just the result of length of service. Therefore, continuous training and knowledge updates—especially in the use of modern audit technologies such as data analysis—are key to improving the effectiveness of internal audits in the digital age. management in decision-making.

## **2. Independence as a Guarantee of Objectivity and Credibility**

Independence is a key requirement for auditors to maintain objectivity and integrity in performing their duties (Syafithri et al., 2025). Independent auditors are able to provide honest assessments without being influenced by the interests of any party. Independence encompasses two important aspects: institutional independence, which is the position of auditors who report directly to the board or audit committee, and professional independence, which is a mental attitude that is free from subjective pressure (Susanti & Kuntadi, 2025).

In the context of organizational governance, Saputra & Umanto (2024) explain that independence functions as a supervisory mechanism to prevent conflicts of interest between management and other stakeholders. Thus, the higher the level of auditor independence, the greater the credibility and trust in the audit results.

## **3. Dukungan Manajemen sebagai Penggerak Efektivitas**

Top management support has a significant influence on the success of internal audit functions. Research by Syafithri et al. (2025) states that management support not only plays a direct role in providing resources and legitimacy to auditors, but also acts as a factor that strengthens the influence of competence and independence on audit effectiveness.

Management that pays attention to follow-up on audit results will create an organizational culture that is open to evaluation and improvement (Susanti & Kuntadi, 2025). Conversely, a lack of support from management can make internal audits merely a formality without having a real impact on improving organizational governance (Saputra & Umanto, 2024). Therefore, management support needs to be manifested in the form of a real commitment, whether through policies, budget allocations, or active involvement in the organizational improvement process.

## **4. Sinergi Tiga Pilar dalam Mewujudkan Efektivitas Audit Internal**

The effectiveness of internal auditing will be achieved if there is strong synergy between competence, independence, and management support.

These three elements complement each other and form a complete system: competence ensures the technical quality of the audit, independence ensures the objectivity of the audit results, and management support provides the strength and legitimacy to implement audit recommendations effectively.

From a theoretical perspective, the results of this study are in line with the Resource-Based View (RBV), which places auditor competence as a strategic resource of the organization, and also supports Agency Theory, which emphasizes the importance of independence in reducing conflicts of interest. In practical terms, the synergy between these three factors creates a sustainable internal audit process and contributes significantly to improving organizational governance (Susanti & Kuntadi, 2025).

Thus, strategies to improve the effectiveness of internal audits must be carried out comprehensively and continuously, including improving auditor competence, strengthening independence, and providing full support from top management. The combination of these three aspects will result in internal audits that are not only of high quality but also useful for the progress of the organization.

## CONCLUSION

The results of the literature review show that the effectiveness of internal audits is significantly influenced by three main components, namely auditor competence, independence, and management support. Auditor competence, which includes professional knowledge, technical skills, and relevant experience, has been proven to improve auditors' ability to produce accurate findings and valuable recommendations. Auditor independence is a key factor in maintaining the objectivity of the audit process and preventing potential bias and pressure from internal parties. Meanwhile, management support plays a strategic role in strengthening the implementation of audit functions through the provision of resources, authority, and commitment to follow up on audit recommendations. Overall, these three factors complement each other and are the main determinants in realizing effective and transparent internal audits that contribute to improving organizational governance.

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