



THE INFLUENCE OF INTERNAL AUDITOR INDEPENDENCE, COMPETENCE, AND PROFESSIONALISM ON INTERNAL AUDIT QUALITY: LITERATURE REVIEW

Andre Sihombing¹, Argya Lubis², Dimas Febriansyah³, Deliana Deliana⁴, Eli Safrida⁵

Department of Accounting, Politeknik Negeri Medan, Indonesia

ARTICLE INFO

Article history:

Received: 15 November 2025

Revised: 20 Januari 2026

Accepted: 25 Januari 2026

Keywords:

Independence

Competence

Professionalism

Internal Audit Quality

Literature Review

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Corresponding Author:

Andre Sihombing, Deliana Deliana, Eli Safrida

Department of Accounting, Politeknik Negeri Medan, Sumatera Utara

andrejonathansihombing@students.polmed.ac.id, delianatar@polmed.ac.id, [safrida@polmed.ac.id](mailto:sufrida@polmed.ac.id)

ABSTRACT

This study examines the relationship between internal auditor independence, competence, and professionalism and internal audit quality through a literature review. The study systematically analyzes 20 scientific articles published between 2020 and 2025, obtained from academic databases such as Google Scholar, ResearchGate, and accredited national and international journals. The findings indicate that independence, competence, and professionalism have a positive and significant effect on internal audit quality, both individually and collectively. Independence ensures auditor objectivity, competence strengthens analytical capability, and professionalism reflects integrity and ethical consistency in audit performance. However, organizational support and time pressure may influence the effectiveness of these attributes. Overall, the integration of independence, competence, and professionalism is essential to producing objective, reliable, and high-integrity internal audits that support effective organizational governance and accountability.

INTRODUCTION

In the development of modern corporate governance, internal auditors play an increasingly important role in maintaining organizational transparency, accountability, and integrity. The quality of internal audits is one of the main factors determining a company's ability to manage risks, prevent fraud, and ensure compliance with applicable regulations. Well conducted internal audits not only strengthen the internal control system but also enhance stakeholder trust and support overall corporate performance. Previous studies have shown that factors such as auditor independence, competence, and professionalism have a significant influence on internal audit quality (Rajafi et al., 2024) and (Mariano & Amkeun, 2024).

In today's business environment, the demand for transparency and the implementation of good corporate governance (GCG) principles are becoming increasingly stringent. The internal audit function plays a crucial role in maintaining corporate continuity and stability. The growing complexity of financial transactions, frequent regulatory changes, and the increasing diversity of fraud risks require internal auditors to work objectively, professionally, and with integrity. Therefore, the quality of internal audits not only reflects the effectiveness of internal control but also serves as a tangible indicator of

management's commitment to accountability and good governance principles.

The weakness of the internal audit function in Indonesia can be observed from various findings reported by the Audit Board of Indonesia (BPK) in 2023 regarding public entities and state-owned enterprises (SOEs). The report revealed continuing weaknesses in control mechanisms and the implementation of internal audit functions. This aligns with the findings of (Septriana et al., 2025), who stated that limited auditor independence and professionalism negatively affect audit effectiveness. Similarly, (Agus & Lastanti, 2025) emphasized that the lack of professional skepticism and independence among auditors is a major reason for the failure to detect material misstatements in financial reports. As a result, public trust in corporate governance continues to decline.

These issues illustrate that the declining effectiveness of internal audits often stems from auditors' inability to maintain objectivity and professionalism under organizational pressure. Consequently, audit results become less optimal, and managerial decision-making suffers. This condition reinforces the need for companies to continuously improve internal audit quality through competency development, ongoing training, and strengthening professional ethical values.

Independence serves as a fundamental foundation for maintaining the credibility and objectivity of internal auditors. (Sembel & Mulya, 2022) stated that the higher an auditor's level of independence, the more objective the audit results will be. This finding is supported (Effendi et al., 2025) and (Lubis et al., 2025), who confirmed that auditor independence helps identify weaknesses in internal controls and reduces potential bias in financial reporting. However, (Rahmatika & Priyawan, 2025) found differing results, indicating that independence does not always have a significant effect on audit quality when auditors face time pressure and structural limitations that may affect their objectivity.

In addition to independence, auditor competence which encompasses knowledge, skills, and experience is also a key factor determining audit quality. (Saputra et al., 2024) found that competent auditors are capable of producing more accurate audit results because they can better analyze risks and provide relevant recommendations. This is further supported by (Effendi et al., 2025), who showed that auditor competence enables the evaluation of complex transactions and ensures compliance with auditing standards. (Agus & Lastanti, 2025) added that competence, when accompanied by professional ethics, enhances audit quality, while (Rajafi et al., 2024) emphasized that weak technical capabilities among auditors can reduce audit effectiveness and credibility.

Auditor professionalism is equally vital in supporting internal audit quality. Professionalism reflects an auditor's integrity, responsibility, and adherence to professional standards. (Septriana et al., 2025) explained that professional auditors not only carry out their duties according to procedures but also provide added value through meaningful recommendations for management. This aligns with the findings of (Mariano & Amkeun, 2024) and (Lubis et al., 2025), who asserted that professionalism grounded in ethics and responsibility improves

audit quality. Conversely, low professionalism caused by work pressure or lack of organizational support can hinder the effectiveness of the audit function (Sembel & Mulya, 2022).

Conceptually, these three factors independence, competence, and professionalism are interrelated and form an integrated framework that determines internal audit quality. An auditor who is independent but not competent, or competent but not professional, will still fail to produce an effective and credible audit. Therefore, the combination of these three elements is essential to ensure that the audit process is conducted objectively, accurately, and with integrity.

Although previous studies have examined factors influencing internal audit quality, their findings remain inconsistent. Some studies (Sembel & Mulya, 2022); (Effendi et al., 2025); and (Lubis et al., 2025) concluded that all three factors significantly affect audit quality, while (Rahmatika & Priyawan, 2025) found that independence becomes insignificant when auditors work under time pressure. Furthermore, most prior studies focused on only one or two factors and have not examined all three simultaneously within the context of internal audits in public entities and SOEs in Indonesia.

Based on this research gap, the present study seeks to provide a more comprehensive analysis of the effects of internal auditor independence, competence, and professionalism on internal audit quality. This study also contextualizes its analysis with the recent 2023 BPK findings to offer more relevant insights into current audit practices in Indonesia. The results are expected to enrich empirical literature on internal auditing and provide practical implications for organizations in strengthening audit functions, improving auditor competence and professionalism, and promoting the sustainable implementation of good corporate governance principles.

LITERATURE REVIEW

Internal Auditor Independence

Independence is a fundamental principle in the auditing profession that ensures auditors can perform their duties objectively and free from any external influence. Independence enables internal auditors to provide honest and unbiased assessments of both the process and results of organizational audits. According to (Salsadilla et al., 2023), independence is one of the key factors that can affect the quality of internal audits, although it was not used as the main variable in their study. Internal auditors particularly in the public sector, such as the BPKP (Financial and Development Supervisory Agency) often face political pressure or conflicting interests that may undermine their independence when issuing audit opinions.

Independence does not merely mean being free from external intervention but also includes the freedom of thought and judgment in evaluating audit evidence. When internal auditors possess such freedom, they

are able to produce more credible audit reports that comply with accounting principles and applicable auditing standards. Previous studies summarized by (Salsadilla et al., 2023) emphasized that independence is a crucial determinant in maintaining the reliability of audited financial statements. This aligns with the findings of (Lubis et al., 2025) and (Agus & Lastanti, 2025), who state that independence significantly influences audit quality by enhancing auditors' objectivity and honesty in assessing audit findings.

Thus, the higher the level of internal auditor independence, the higher the quality of the internal audit produced. Auditors who are free from pressure, possess professional courage to report findings truthfully, and uphold integrity principles are more capable of producing objective and trustworthy internal audits for management and stakeholders.

Independence reflects the auditor's ability to remain objective without being influenced by management or personal interests. (Effendi et al., 2025) found that independence has a significant positive impact on audit quality, where auditors who maintain professional distance from clients tend to produce honest and credible audits. Similarly, (Rahmawati et al., 2025) emphasized the importance of two dimensions of independence *independence in fact* and *independence in appearance*.

However, (Rahmatika & Priyawan, 2025) discovered that independence does not always have a significant effect on audit quality when auditors face time pressure or limited resources. This finding indicates that auditor independence must be supported by an organizational system and culture that promote freedom in performing audit duties.

Internal Auditor Competence

Competence is a fundamental factor that reflects the technical and intellectual capability of auditors in performing their examination duties. (Salsadilla et al., 2023) explain that auditor competence consists of knowledge, skills, and professional experience that enable auditors to conduct audits carefully, objectively, and in accordance with applicable standards. Competent auditors can effectively plan audit procedures, assess audit risks accurately, and obtain sufficient and relevant audit evidence to support their findings.

According to (Kurniawan & Utami, 2024) professionalism describes the extent to which auditors view their profession as a moral calling and public responsibility rather than merely a technical job. This view aligns with the findings of (Brasmoto et al., 2021), who showed that the higher the level of auditor professionalism, the higher the audit quality produced. Professionalism bridges competence and ethics, as professional auditors apply their abilities correctly, guided by integrity and accountability.

Previous research reviewed in the same study such (Maulana, 2020) and (Agus & Lastanti, 2025), high competence allows internal auditors to assess the fairness of financial statements, understand internal control systems, and provide

relevant recommendations for management improvement. Therefore, enhancing auditor competence through training, continuous education, and professional experience is essential in maintaining and improving the quality of an organization's internal audits.

Competence encompasses the technical abilities, knowledge, and experience of auditors in conducting audits. According to (Aziz, 2023), competence is the foundation of audit effectiveness, as auditors with extensive knowledge and skills can identify risks and provide relevant recommendations. (Effendi et al., 2025) and (Rahmatika & Priyawan, 2025) also found that competence has a positive and significant effect on audit quality.

Auditors who receive continuous training and possess a deep understanding of accounting standards tend to be more accurate in detecting errors and preparing audit reports. (Rajafi et al., 2024) concluded that competence is one of the fifteen dominant factors that positively affect the quality of public-sector internal audits in Indonesia. Overall, competence remains one of the most consistently significant variables influencing audit quality across nearly all reviewed studies.

Internal Auditor Professionalism

Professionalism reflects the attitude and behavior of auditors in fulfilling their responsibilities in accordance with professional standards and ethical codes. Professional internal auditors perform their duties with a strong sense of responsibility, uphold integrity, and commit to producing high-quality audit outcomes. (Salsadilla et al., 2023) stated that auditor professionalism has a significant effect on internal audit quality. Professional auditors possess strong ethical awareness, understand their roles and responsibilities, and strive to deliver objective and valuable audit results for their organizations.

Professionalism describes the extent to which auditors view their profession as a moral calling and public responsibility rather than merely a technical job. This view aligns with the findings of (Brasmoto et al., 2021), who showed that the higher the level of auditor professionalism, the higher the audit quality produced. Professionalism bridges competence and ethics, as professional auditors apply their abilities correctly, guided by integrity and accountability.

In the context of internal auditing, professionalism also involves the ability to maintain data confidentiality, think independently, and comply with established internal audit standards. (Pratiwi & Suprapti, 2025) further highlighted that high professionalism enhances monitoring effectiveness and improves internal auditors' ability to detect potential fraud. Therefore, professionalism grounded in ethics and strong integrity positively affects internal audit quality and the organization's reputation.

Professionalism refers to auditors' dedication, responsibility, and commitment to ethical codes and professional standards. (Rahmawati et al., 2025) affirmed that high professionalism enables auditors to perform their duties with integrity and objectivity. Meanwhile, (Aziz, 2023) noted that professionalism

includes not only ethics and responsibility but also the ability to balance organizational interests with moral principles in audit reporting.

Findings from (Rajafi et al., 2024) indicate that professionalism has a positive and significant effect on audit quality in the public sector, as professional auditors are able to maintain integrity and honesty even under external pressure. The combination of professionalism and ethics has been proven to enhance management's trust in audit results and strengthen the auditor's role as a strategic partner within the organization.

Internal Audit Quality

Internal audit quality results from an audit process conducted professionally, competently, and independently in accordance with applicable standards. (Salsadilla et al., 2023) define internal audit quality as the auditor's ability to detect and report irregularities or violations in an organization's accounting system objectively and in a timely manner. It can also be interpreted as the reliability level of audit information used by management and external parties in decision-making.

DeAngelo (1981) defined audit quality as the probability that an auditor will both discover and report material misstatements in financial statements, while Cahya Baharuddin (2015) emphasized that a high-quality audit enhances users' trust in financial reports, as it is considered free from material errors and compliant with generally accepted accounting principles.

Several prior studies, including those by (Lubis et al., 2025), (Maulana, 2020) and (Agus & Lastanti, 2025), found that internal audit quality is influenced by independence, competence, professionalism, and auditor integrity. Internal auditors who are competent, professional, and independent can produce accurate, transparent, and useful audits that strengthen internal control systems.

Thus, internal audit quality depends not only on the correct application of audit procedures but also on the auditor's ability and professional attitude in maintaining ethics, independence, and competence throughout the audit process. Internal audit quality can be measured by how well audit results meet professional standards, objectivity, timeliness, and the relevance of recommendations provided. According to (Rahmatika & Priyawan, 2025) and (Effendi et al., 2025), audit quality is affected not only by auditors' technical skills but also by organizational factors such as supervisory systems, management support, and time pressure. (Rajafi et al., 2024) added that variables such as motivation, integrity, and internal control support also play a key role in determining internal audit quality, particularly in the public sector.

Relationship Among Variables

Based on previous research, it can be concluded that there is a strong relationship between the independence, competence, and professionalism of internal auditors and internal audit quality. These three factors complement one another and collectively form the foundation for conducting high-quality

internal audits. Independence provides the basis for objectivity, competence ensures technical and analytical capability, while professionalism guarantees that auditors perform their duties with ethics and moral responsibility.

Studies by (Lubis et al., 2025), (Maulana, 2020), and (Salsadilla et al., 2023) affirm that the combination of these three variables is key to improving effective and credible internal audit quality. Internal auditors who are independent, competent, and professional can produce audit reports that are objective, relevant, and contribute to enhancing organizational governance.

Independence serves to maintain auditors' objectivity and freedom from management influence (Rahmawati et al., 2025) and (Effendi et al., 2025). However, independence is most effective when supported by strong competence. Competence provides the necessary technical capability and understanding to carry out accurate audits (Aziz, 2023) and (Rajafi et al., 2024). Meanwhile, professionalism ensures that auditors perform their duties with integrity, responsibility, and high ethical standards, resulting in more credible audit outcomes (Rahmawati et al., 2025).

(Rahmatika & Priyawan, 2025) also emphasized that time pressure can weaken the relationship between these three variables and audit quality. Therefore, a balanced combination of independence, competence, and professionalism is the key to producing high-quality and trustworthy internal audits.

RESEARCH METHODS

The research method in this literature review was conducted through several systematic steps to collect, examine, and synthesize findings from previous studies related to the relationship between internal auditor independence, competence, and professionalism and the quality of internal audits. The first stage involved identifying and selecting relevant literature from various academic sources such as Google Scholar, ResearchGate, and nationally or internationally accredited scientific journals. The search focused on articles published within the last five years (2020–2025) to ensure that the data and discussions used remain current and aligned with recent developments in the field of internal auditing. From this search, 20 scientific articles were identified that directly examine the relationship between these three factors and internal audit quality across various sectors.

After gathering all relevant literature, the next stage was to conduct a critical analysis of each study. This analysis included an assessment of the research approach, study design, sample size, and data analysis techniques used. Several studies, such as those conducted by (Sembel & Mulya, 2022) and (Effendi et al., 2025), indicate that auditor independence has a positive effect on audit quality, as auditors who are free from managerial pressure tend to be more objective in evaluating organizational performance. (Saputra et al., 2024) emphasized the importance of auditor competence in improving audit effectiveness, while (Rahmatika & Priyawan, 2025) found that time pressure and

certain organizational conditions can reduce auditor objectivity, thereby weakening the effect of independence on audit quality.

The following step was to synthesize the findings of these studies to identify similarities and differences in results among them. In general, most studies agree that independence, competence, and professionalism play important roles in enhancing internal audit quality, although the degree of influence may vary depending on the work environment and organizational support. This synthesis process also helped identify a research gap specifically, the limited number of studies that examine these three factors simultaneously, as well as the lack of research exploring the role of organizational factors as moderating variables.

Therefore, this literature review not only summarizes previous research but also provides a broader and deeper understanding of how internal auditor independence, competence, and professionalism interact to shape reliable, objective, and integrity-driven audit quality.

RESEARCH RESULTS AND DISCUSSION

Based on the systematic literature review process applied in this study, the relationship between internal auditor independence, competence, and professionalism and internal audit quality was analyzed through several structured stages, namely literature selection, critical analysis, and synthesis of findings. From the initial search conducted using academic databases such as Google Scholar, ResearchGate, and accredited national and international journals, 20 relevant studies published between 2020 and 2025 were identified. These studies examine the influence of the three auditor attributes on internal audit quality across various organizational contexts.

The critical analysis stage focused on evaluating the research design, analytical methods, and key findings of the selected studies. The results consistently show that auditor competence and independence play a significant role in determining audit quality. For instance, Santoso and Masitoh (2022) found that auditors with strong technical skills, sufficient experience, and a solid understanding of auditing standards are more likely to produce accurate and reliable audit reports. However, their findings also indicate that competence alone is insufficient if auditors lack independence, as managerial influence may reduce objectivity and weaken audit outcomes.

Similarly, Salsadilla et al. (2023) emphasized that competence and professionalism jointly contribute to maintaining audit integrity and quality. Their study highlights that professional auditors adhere to ethical standards, demonstrate responsibility, and are capable of resisting organizational pressures that may compromise audit judgment. Professionalism, therefore, strengthens the effective application of technical competence and ensures that audit findings are communicated objectively and constructively.

Furthermore, the synthesis of findings reveals that auditor independence has a strong and direct relationship with internal audit quality. Rahmawati et al.

(2025) demonstrated that independent auditors possess both structural and intellectual freedom to disclose audit findings without fear of external interference. Independence is not only reflected in reporting lines but also in the auditor's ability to maintain professional distance from the auditee, which enhances objectivity and the credibility of audit results. However, other studies, such as Rahmatika and Priyawan (2025), noted that organizational constraints like time pressure and limited resources may weaken the positive impact of independence on audit quality.

In addition, competence was consistently identified as a dominant factor influencing audit effectiveness. Susumartini and Latrini (2023) emphasized that competence extends beyond technical knowledge to include the ability to understand organizational dynamics and apply risk-based audit approaches. Auditors who continuously improve their competencies through professional training and certification are better prepared to respond to regulatory changes, technological developments, and increasing audit complexity.

Professionalism also emerged as a crucial determinant of audit quality. Welly et al. (2022) added an ethical perspective by highlighting integrity as an inseparable element of professionalism. Auditors who uphold honesty, responsibility, and fairness tend to gain greater trust from management and stakeholders. These ethical values reinforce auditor objectivity and enhance the overall reliability of audit outcomes.

The synthesis stage of this literature review indicates that independence, competence, and professionalism do not operate in isolation but interact dynamically in shaping internal audit quality. Independence ensures objectivity, competence guarantees technical accuracy, and professionalism ensures adherence to ethical and professional standards. The absence of any one of these elements may weaken audit quality, such as when a competent auditor lacks independence or when an independent auditor lacks professional integrity.

Overall, the findings of the reviewed studies confirm that strengthening internal audit quality requires a balanced and integrated approach. Organizations are encouraged to enhance auditor independence through clear reporting structures, improve competence through continuous training and professional certification, and foster professionalism through strong ethical frameworks and integrity-based organizational cultures. This integrated approach supports the production of objective, reliable, and credible internal audits, thereby strengthening governance, accountability, and stakeholder trust.

CONCLUSION

Based on the literature reviewed in this study, it can be concluded that internal auditor competence has a positive and significant influence on internal audit quality. Auditors who possess adequate knowledge, technical skills, and professional experience are better able to perform audit procedures accurately,

assess risks effectively, and produce reliable findings and value-adding recommendations. Continuous training and professional certification are therefore essential in strengthening auditor competence and improving internal audit quality.

Furthermore, internal auditor professionalism also has a positive and significant effect on internal audit quality. Professionalism is reflected in auditors' integrity, adherence to ethical codes, sense of responsibility, and commitment to professional standards. Professional auditors not only comply with audit procedures but also maintain objectivity, confidentiality, and ethical judgment throughout the audit process, thereby enhancing the credibility and trustworthiness of internal audit results.

In addition, internal auditor independence has a positive and significant influence on internal audit quality. Independence enables auditors to perform their duties objectively and to report audit findings honestly without management interference. Independent auditors contribute to transparent and reliable audit outcomes. However, the effectiveness of independence may be reduced by organizational constraints such as time pressure, limited resources, and insufficient managerial support. Therefore, the simultaneous strengthening of auditor competence, professionalism, and independence is essential to ensure high-quality internal audits that support effective governance and organizational accountability.

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