



The Influence of Application of Information Technology, Leadership Style, Audit Experience, Work Commitment to the Quality of Internal Audit Performance

¹Yaperlu Zebua, *Universitas Prima Indonesia*

²Putri Andriani Zebua, *Universitas Prima Indonesia*

¹Corresponding Author: endanoviyantisimorangkir@unprimdn.ac.id

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ABSTRACT: This research aims to determine the effect of information technology, leadership style, audit experience and work commitment to the quality of internal audit performance. This research is qualitative in nature with a literature review, namely by examining existing theories, related news and the results of previous studies that have been selected so that they are reliable and up-to-date. In data collection technique, the writer observes the data, while the method of analysis in this research is a descriptive analysis method, which is research that describes a certain characteristic of a phenomenon. This research uses a descriptive type because it wants to describe the factors of the variables studied that influence the auditor's performance.

KEYWORDS: Information technology, leadership style, audit experience, audit experience, work commitment, internal audit performance.

I. INTRODUCTION

The company is an organization consisting of human resources with various traits and characteristics that basically aim to be able to work, in accordance with their duties and obligations, in order to achieve the desired goals together. However, running a company has an imperfect path, let alone a public company that is always required to be open or transparent. The complexity of the company's organization depends on the size of the company. The more human resources that work in it, the more complex the company's organization is, and the higher the level of difficulty in supervising or controlling to ensure that

each unit is working according to its respective procedures. With this, it can be concluded that every corporate organization carries the risk that each part, unit or division may commit irregularities in carrying out their respective duties and obligations, especially when it comes to divisions or financial sections which are very prone to irregularities in the company. Realizing this, to reduce the risk of irregularities that occur and are carried out by people within the company, it is necessary to have a special work unit tasked with carrying out the control or audit function. This section can be recognized by the term internal audit.

Internal audit is a unit that is completely separate from the company's operational division. There is a clear boundary wall that separates the internal audit function from the company's operational functions, its function as a unit that oversees or controls financial reports to ensure that manipulation does not occur, the duties and responsibilities of the management and commissioners have been carried out properly. In carrying out its duties, the internal audit unit has the authority to access all relevant information about the company. With this authority, it should be able to reduce the company's risk of possible fraud or misuse of company assets. The effectiveness of internal audit should be able to improve the quality of the company because all work units in the company will run as they should. However, it is undeniable that this unit or division sometimes does not work as expected, deviations can occur if there is no accuracy, experience, commitment and weak supervision. Irregularities or errors that often occur can easily be engineered or unintentional.



According to the article entitled Methodological Recommendation For Information system audit approved by "The Auditor General's Order No. V-65 explains that auditor errors are often encountered when obtaining data from computerized accounting and management results. Errors that often occur are errors from the human factor when entering data. There are also other articles such as Transparency International Indonesia that record the Corruption Perceptions Index (CPI) Indonesia, which experienced an increase from 32 in 2012 to 40 (2019), but during the Covid-19 pandemic in 2020 - 2021 Indonesia's GPA has decreased to 37-38 below Vietnam. This means that anti-corruption in Indonesia is no better than Vietnam, let alone Singapore (*detikNews.com*)

Cases of irregularities in Indonesia are occurring more and more evenly at the central to regional government levels and BUMN/BUMD, from the executive/CEO level, to the state apparatus. The fraud that occurred through the highest law enforcement process concerned President Joko Widodo. The internal system, one of which relies on annual audits, but has been carried out in layers since planning, by closing all information on operational activities and company financial records for confidential reasons so that no significant weaknesses or irregularities are found. In the Garuda Indonesia case as an example, in 2019 the ministry of finance explained three accountants' negligence in auditing the financial statements of PT Garuda Indonesia (Persero) Tbk for 2018 not correctly

assessing the substance of the transaction for the accounting treatment of revenue recognition of receivables that have not been received in nominal terms by the company and other income.

As for other cases, such as the case of the Enron Corporation, which is one of the leading companies in the United States with businesses engaged in electricity, natural gas, pulp and paper, and communications. December 2001 Enron was hit by a case caused by Enron's management who had manipulated financial report numbers to make it look good performance. Enron auditor Arthur Andersen was also blamed for helping the financial engineering process and for taking unethical actions by destroying documents related to the Enron case. This manipulation activity resulted in a debt of nearly US \$ 31.2 billion (*Kompas.com*)

Some of the cases that have been described above, it can be concluded that these deviations are due to a lack of supervision, commitment and lack of experience which can lead to public confidence in the poor quality of auditor performance. The quality of the auditor's performance will be underestimated and the reputation of an auditor will be low. Realizing this case, researchers are motivated to conduct research on the quality of audit performance entitled "**The Influence of Application of Information Technology, Leadership Style, Audit Experience, Work Commitment to the Quality of Internal Audit Performance**"

II. LITERATURE REVIEW

Information Technology

Information Technology (IT) is a general term for technology to assist humans in create, modify, store, communicate, and disseminate information (Wikipedia). Information technology is a technology that has a function in processing data, processing data, obtaining, compiling, storing, changing data with all kinds of ways to get useful information or also quality. Besides the function of information technology is to solve a problem, open creativity, increasing effectiveness and efficiency in human activity.

Information Technology Objectives

The goal of Information Technology is to solve a problem, unlock creativity, improve effectiveness and efficiency in doing work. It can be said because the need for problem solving, opening up human creativity and efficiency in doing work,

being the cause or reference for the creation of information technology. Information technology makes human work easier and easier efficient. In other words, because it is very solution, creativity, effectiveness and efficiency are needed in a work system then this information technology is then created.

Leadership Style

A leader in carrying out its functions will have a leadership style each. This leadership style is a strategy of leader behavior used in directing individuals or groups in achieving goals and objectives his leadership. Leadership style basically implies as a embodiment of the behavior of a leader, which involves the ability in lead. Leadership styles can vary on the basis of motivation, power or orientation towards a particular task or person. There are several



leadership styles positive and negative leaders, where the distinction is based on methods and efforts they motivate employees.

Audit Experience

Experience is a process of learning and increasing potential development. The auditor's experience in conducting examinations of many different assignments ever done and also the length of time the auditor carried out his profession and can increase knowledge about error detection. Auditor experience can be measured from years of service and number of assignments. This standard emphasizes that no matter how capable a person is in other fields, including fields effort, he cannot meet the requirements referred to in the auditing standards, if he do not have adequate education and experience in auditing accountants (Siregar M. Wardah: 2019)

Work Commitment

Commitment as a tendency in a person to feel fully active responsibility (Sahertian, 2014). Commitment can arise when there is love for the task and responsibility. Everyone naturally has a commitment but a commitment that owned by everyone will never be the same.

Internal Auditing

According to the International Standards for internal auditing professional practice contains policies and established procedures and then complied with by the internal auditors. Where's the party the auditor is tasked with reviewing the system, and ensuring the implementation of policies, laws, procedures and plans in accordance with statutory regulations and agreements that have been agreed upon.

According to an economist named Milton Stevens Fonorow in his book which entitled Internal Audit Manual says that internal auditing is one of assessment carried out by company employees who have been trained in terms of accuracy, capable trusted, the efficiency and function of the company's accounting records, as well as internal control is in the company.

The basic function of Internal Audit is an assessment, which is carried out by employees company trained in accuracy, reliability, efficiency, and usability company records (accounting), as well as internal control contained in company. The aim is to assist the leadership of the company (management) in carry out their responsibilities by providing analysis, assessment, suggestions, and comments regarding the activities being audited.

To achieve this goal, the internal auditor performs the following activities:

- Review and assess the goodness, adequacy and implementation of control systems management, internal control structure, and other operational controls as well developing effective controls that are not too expensive,
- Ensure adherence to policies, plans and procedures that have been set by management
- Ensuring how far the company's assets are accounted for and protected from the possibility of all forms of theft, fraud and abuse

The Effect of Application of Information Technology on Internal Audit Performance

According to Tatik Amani (2017) in his research with information technology results are general term that describes the technologies that help us create, change, store, communicate and/or provide information. Information Systems collect and store data, transform data into useful information, and provide information to internal and external decision makers. The use of information technology within the company is an important element for support the effectiveness and efficiency of the company's business processes. This information technology expected by the company can improve the quality of service so as to achieve the goal company business. Utilization of information technology must be accompanied by proper management appropriate and relevant so as to minimize the risks that may arise in business process.

The Effect of Work Commitment on Internal Audit Performance

According to Putu Ayu and Ni Luh (2018) states that an auditor has High commitment will work well and will have self-motivation the best for the organization, and there will be a sense of belonging to the organization so that the commitment that is owned will result in increased auditor performance.

The Effect of Audit Experience on Internal Audit Performance

Auditors who have good knowledge, the auditor will more easily understand possible errors in the audit. Therefore, it will be more effective and efficient in the auditing process and will also get quality audit results good. Auditors who have a high level of knowledge, will have a view broader knowledge about various things, one of which is knowledge of detecting errors. Thing above is



reinforced by the research of Made Ayu and Maria (2018)

The Effect of Leadership Style on Internal Audit Performance

According to Listiya Nuraini (2017) states that leadership style has a positive effect and significant effect on audit performance. Indicated a leader

III. RESEARCH METHODS

The research used to conduct this research is qualitative with a literature review, namely by examining existing theories, related news and the results of previous studies that have been selected so that they are reliable and up to date. In data collection technique, the writer observes the data while the analytical method in this research is descriptive analysis method. Descriptive research is research that describes a certain characteristic of a phenomenon. This research uses a descriptive type because it wants to describe the factors of the variables studied that influence the auditor's performance.

To be included in a review article must be i) original work written in Indonesian and English, ii) including scope drawn from Asia, iii) only estimating the effect of the intervention on the quality of internal audit performance. Article abstracts have been read and evaluated for eligibility for review out of 40. Articles are read as a whole which is an analysis of scientific journals, seminar proceedings, and *actual news collections*

IV. OBSERVATIONS FROM DISCUSSIONS

The Effect of Information Technology on Auditor Performance

Based on many related studies regarding auditor performance that can be influenced by information technology, it can be concluded that the ease of using technology will make it easier for auditors to receive, process data, shorten work completion time, work results will be more accurate and minimize errors due to structured technology and consistently and can also increase their Information Technology knowledge and skills as well as adjust how they do their job.

According to Tatik Amani, Elok Dwi, and Khusnik (2017) There are two specific standards for auditors

who has a way lead a good and liked by his subordinates and feel happy in working so performance will increase. The more capable the leader is in leading or managing, then his subordinates will be motivated and enthusiastic at work so that the quality of performance will be getting better.

in handling Information Technology using technology-based audit techniques, namely: Auditors must have sufficient knowledge of information technology risks, keys and controls and available technology-based audit techniques for do their job. However, not all auditors have the expertise whose main responsibility is information technology auditing. In exercising professional care, the auditor should consider using technology-based auditing and other data analysis techniques. The most visible advantage in Information Technology is its ability to efficiently handle large number of complex business transactions and provide higher quality information. Complex Information Technology activities can be managed effectively because complexity requires effective arrangements, procedures and documentation.

Leadership Style on Auditor Performance

The leadership style of a leader is needed in a place where the auditor works because it can give nuances to the auditor's performance. The more capable a leader is in influencing his subordinates, the more motivation and enthusiasm will be in him to work with satisfying results. A leader who has a good way of leading and is liked by his subordinates, he will feel happy work so that performance will increase. The more proficient a leader is in managing or influencing his subordinates, his subordinates will be motivated and eager to work, so that the quality of the performance of his subordinates will be better (Jefirston R. Riwukore, Fellyanus Habaora, Luis Marnisah: 2022)

Auditor Experience on Auditor Performance

Based on the Professional Standards for Public Accountants (SPAP), 2011 in the First General Standards PSA No. 4 states that no matter how high a person's expertise in other fields, including in business and finance, he cannot be said to meet the requirements in auditing standards if he does not have education and adequate experience in the field of auditing



According to Suraida (2012), audit experience is the experience gained by the auditor during the process of auditing financial statements, both in terms of the length of time and the number of assignments that have been handled. The results of this study can also be supported from previous research conducted by Ni Wayan Dewi Anggreni and Ni Ketut Rasmini (2017) that audit experience has a positive effect on auditor performance. This condition illustrates that the higher the auditor's experience, the resulting auditor's performance tends to be higher (Sondakh: 2019). Supporting research was also conducted by Utra Wahidi, Hardi Hardi, and Devi Safitri (2020) which concluded that the higher the experience, the higher the auditor's performance.

Work Commitment to Auditor Performance

Commitment relates to a person's attitude in carrying out something or work. The higher the level of a person's commitment to something, the greater the level of responsibility that he must complete. Organizational commitment affects the

performance of auditors stating that organizational commitment will create a sense of belonging for workers to the organization or company. If workers feel their souls are bound by existing organizational values, they will feel happy at work, and provide the best achievements and services for the organization they shelter so that their performance can increase. Thus, it means that there is an influence between an auditor's organizational commitment on their work performance. The higher the auditor's commitment to the organization where he works, the better his performance will be.

Auditor Performance

The company's financial performance can be measured by the achievement of the performance results of an audit, therefore performance reflects the auditor's ability to manage and supervise resources which will be important for the performance of each company. Previous research conducted by Digna Elvina (2019) describes the supporting factors that influence auditor performance which have previously been examined from several observers who have expressed their opinions, the results are as follows:

No	Auditor Performance Factors	Percentage
1	Comitment	12.06%
2	Independence	9.55%
3	Leadership Styles	7.54%
4	Professionalism	6.53%
5	Motivation	5.03%
6	Locus Of Control	4.02%
7	Work Experiance	2.01%
8	Information Technology	2.01%



9	Auditor Training	1.01%
10	Ability, etc	0.50%

Source : Digna Elvina (2019)

From the results of these percentages, there are three highest scores, namely Organizational Commitment with a percentage of 12.05% independence with a percentage value of 9.55% and the third highest is Leadership Style with a percentage value of 7.54%.

Related Research Titles	Writer	Year	Conclusion Results			
			Information Technology	Leadership Style	Audit Experience	Work Commitment
The Effect of Application of Information Technology and Professionalism on Auditor Performance (Survey of Auditors Working in Public Accounting Firms in the City of Bandung)	Ratna Safitri, Se Justinia Castellani, Ak Msi	2022	Positive Influence			
The Effect of Independence, Leadership Style, Organizational Commitment and Understanding of Good Governance on Government Auditor Performance (Case Study at the Inspectorate Office of Pekanbaru City)	Cici Anita	2022		No Positive Influence		Positive Influence
Work Ethics, Professionalism, and Leadership Style: Their Relation to the Performance of Internal Auditors at the Inspectorate Board of Kupang City	Jefirstson Richset Riwukore, Fellyanus Habaora, Luis Marnisah	2022		Positive Influence		
Impact of Information Technology, Ethics Profession on Auditor Performance	Pa Zaleha, And N. Novita	2021	Significant Influence			
The Effect of Self-Efficacy, Professional Commitment, Work Experience, and Role Conflict Situations on Auditor Performance	Triana Yuniati, Cahyadi, Dan Futriwati	2021			Positive Influence	Positive Influence
Influence of Information Technology and the Role of Internal Audit On the Quality of Government Finance Reports Palopo City area	Harnishah Syahrudin	2020	No Effect on Audit Quality			
The Effect of Application of Information Technology and Professionalism on Auditor Performance	Rindy Wulandari, Eka Rima Prasetya	2020	Positive Influence			
The Effect of Personal Characteristics, Ethics, and Audit Experience on Auditor Performance	Dhamar Satya Ghani Nugraha, Suwardi Bambang Hermanto	2020			Positive Influence	
The Effect of Organizational Commitment, Leadership Style and Role Ambiguity on Auditor Performance	Jailani Sidik, Devi Safitri	2020			Positive Influence	Positive Influence
The Effect of Professionalism, Auditor Independence, Professional Ethics, and Leadership Style on Auditor Performance	Eska Prima and Suswati Nasution	2020		No Significant Influence		
Influence of Independence, Leadership Style and Culture Organization on Auditor Performance: Organizational Commitment	Ultra Wahidi, Hardi Hardi, Dan, Devi Safitri	2020			Positive Influence	



As Mediation Variable						
The Effect of Organizational Commitment and Motivation on Auditor Performance with Emotional Intelligence as a Moderating Variable in the Inspectorate of North Sumatra Province	<i>Nikmah Khairani</i>	2020				Positive Influence
The Effect of Compliance with the Code of Ethics, Competence and Audit Experience on Auditor Performance at the Regional Inspectorate of North Sulawesi Province	Michael Tumundo, Jullie J Sondakh	2019			Positive Influence	
The Effect of Independence, Professionalism, and Organizational Commitment on Auditor Performance at Public Accounting Firms in Medan City	Wan Fachruddin	2019				Positive Influence
The Effect of Independence, Competence, Organizational Commitment, Experience and Work Motivation on Auditor Performance at Public Accounting Firms in the Special Region of Yogyakarta	Jeni Nurita Hariyanti, Rr Indah Mustikawati	2019			No effect	No effect
The Influence of Organizational Culture, Leadership Style, and Auditor Functional Position on Organizational Commitment and Its Impact on Internal Auditor Performance (Study on Bpkp and Inspectorate of South Sumatra)	Mella Handayani	2019			Positive Influence	Positive Influence
The Influence of Locus Of Control, Leadership Style, And Organizational Commitment To Auditor Performance (Case Study at Bpkp Representative Office of North Sumatra)	Natasia Andini, Triani S. Sihombing, Ema Brother Tarigan, And Tetty Tiurma Uli Sipahutar	2019			Positive Influence	Positive Influence
Effect of Use of Information Technology Against Auditor Performance Improvement At the District Inspectorate Polewali Mandar	Arlindah Yusuf	2018	Positive Influence			
The Influence of Leadership Style, Understanding of Good Governance and Unclear Roles on Auditor Performance at the Inspectorate, Ntb Province	Pebruardi Hidayat, Endar Pituringsih, Rr Sri Pancawati Martiningsih	2018			Positive Influence	
The Effect of Personal Characteristics, Ethics, and Audit Experience on Auditor Performance	Hanny Juni Listiana, Sugeng Praptoyo	2018			No Positive Influence	
The Effect of Professionalism, Organizational Culture, and Commitment on Auditor Performance	Putu Ayu and Ni Luh Sari	2018				Significant Influence
The Influence of Independence, Leadership Style, and Organizational Culture, Understanding of Good Governance on Government Auditor Performance (Empirical Study on Bpkp Representatives of Central Java)	Saputro Nugroho and Dr. Mom	2018			No Significant Influence	
The Effect of Organizational Culture, Independence, Competence, Leadership Style, and Professionalism on Auditor Performance (Empirical Study of Public Accounting Firms in Surakarta)	Princess Sholihah, Mh Nursiam	2018			Positive Influence	
Use of Information Technology and Auditor Performance	<i>Yohanis Tasik Allo, Anthon Paranoan, Yeheschiel Martin Marewa</i>	2018	Influential			
The Influence of Organizational Commitment, Leadership Style And Professional Training On Auditor Performance	Ni Made Regina Amandani, Made Gede Wirakusuma	2017			Positive Influence	Positive Influence
The Effect of Organizational Commitment, Democratic Leadership Style, Professional Ethics and Auditor Experience on Auditor Performance	I Wayan Candra, Dewa Nyoman Badera	2017			Positive Influence	Positive Influence



The Influence of Independence, Leadership Style, and Organizational Culture on Auditor Performance (Empirical Studies at Yogyakarta and Solo Public Accounting Firms)	Listiya Nuraini	2017		Positive Influence		
The Influence of Auditor's Professional Commitment and Auditor's Experience Against Auditor Behavior in Audit Conflict Situations and Their Impacts Against the Application of Auditor Professional Ethics	Liza Laila Nurwulan And Nadya Cipta Nissa Fasha	2017			Significant Influence	Significant Influence
The Effect Of Leadership Style, Work Motivation, Organizational Culture, And Job Discipline, On Employees Performance	Retno Ulfayatun, and Letje Nazaruiddin	2017		Significant Influence		Significant Influence
The Impact of Information Technology on Internal Audit (Proceedings of National Seminars and Call For Papers on Economics and Business)	Tatik Amani, Elok Dwi, Khusnik	2017	Significant Influence			
The Effect of Using Information Technology on Auditor Performance (Empirical Study at Public Accounting Firms in Makassar City)	Andy Muhammad Ismail	2017	No effect			
The Effect of Auditor Professionalism, Auditor Independence, Professional Ethics, Organizational Culture, and Leadership Style on Auditor Performance in Public Accounting Firms In Bali	Adelia Lukyta and I Ketut	2016		Positive Influence		
Factors Influencing Auditor Performance Mr. Ri Representative of Bali Province	Astrid Fembriani, I Ketut Budiarta	2016		No Positive Influence		Positive Influence
Effects of Technology Use Information on Auditor Performance (Empirical Study on Kap Auditors in Semarang City)	Fany Dewi Rengganis	2015	Influencing the Audit Process			
The Influence of Auditor Independence, Professional Ethics, Organizational Commitment, and Leadership Style on Government Auditor Performance (Empirical Study of Government Auditors at Bkp Representative Office of West Sumatra)	Nila Gustia	2014		Positive Influence		Positive Influence
The Effect of Leadership Style, Integrity and Organizational Commitment on Government Auditor Performance (Empirical Study of Bkp Representatives in West Sumatra Province)	<i>Beautiful Orchidia</i>	2014			Positive Influence	Positive Influence
The Effect of Experience, Autonomy, Professionalism, and Role Ambiguity on Auditor Performance at Kap Diy	Rezki Wulan	2013			Significant Influence	
Influencing Factors Auditor Performance	Elizabeth Hanna And Friska Firmanti	2013		Positive Influence		No Positive Influence
The Influence of Locus Of Control, Leadership Style And Organizational Commitment To Auditor Performance	Nur Julianingtyas Flowers	2012			Positive Influence	Positive Influence
The Influence of Information Technology on Auditor Performance at Public Accounting Firms in Surabaya	Dyah Pravitasari	2012	Significant Influence			
Total			80%	75%	83%	88%

Source : data is processed by the author (2022)



V. CONCLUSION

The conclusion of the 40 studies that have been examined from previous research, researchers draw conclusions that there is an influence on information technology, leadership style, audit experience, and work commitment on internal audit performance which has a significant effect. With the existence of technology that can facilitate auditors in receiving, processing data, shortening the time for completion of work, work results will be more accurate and minimize errors.

The leadership style required of a leader in managing/influencing his subordinates, which will make his subordinates motivated and eager to work, the amount of experience from an auditor that can broaden his competence plus work commitments that create a sense of belonging for workers to the organization or company so as to support quality performance tall one.

SOME OF THE ADVANAGES FROM THE ABOVE RESULTS

Based on the conclusions above, several suggestions can be put forward, namely for further researchers it is hoped that they will be able to examine other supporting factors that support the results of auditor performance such as accounting office size, job satisfaction and so on, with techniques in the form of interviews and direct observation and further researchers are expected to be able to expand population size of internal and external auditors in the Indonesian government

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