



The Role of Auditors' Code of Professional Conduct as a Moderating Variable on Auditor Performance

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Abstract

Research on auditor performance is a compelling topic because various internal factors, namely auditor accountability, competency, and independence, may affect auditor performance. Previous research concluded that the results of the factors affecting auditor performance were found to be inconclusive (mixed results). This motivated this study to re-examine further using contingency variables, i.e., the code of professional conduct as the moderating variable. This study examines the role of auditors' code of professional conduct to strengthen the relationship between internal/external factors and auditor performance. This study uses attribution theory to develop and test the hypotheses. This study used a survey method, an electronic questionnaire. The respondents in this study were public sector auditors in Indonesia, with 101 respondents. The data analysis used was a moderated regression analysis technique. This study examined the validity and reliability of the data to ensure that the instruments were valid and reliable. It is hypothesized that an auditor's code of professional conduct strengthens the relationship between internal factors and auditor performance. The result showed that the auditors' code of professional conduct served as a quasi-moderator that strengthened the relationship between the auditor's accountability on performance, while for the relationship between the auditor's competency and independence on performance, the auditors' code of professional conduct served as a pure moderator. The limitations of this study are related to the timeframe of data collection due to the high level of tasks of public sector auditors. This study contributes to behavioral management accounting research on auditors' performance.

Keywords: Auditor accountability; auditor competency; auditor independence; auditor performance; code of professional conduct.

INTRODUCTION

The reform of state financial management in Indonesia has catalyzed a fundamental shift toward increased accountability and transparency of government agencies to reiterate the broader global goals of fostering peace and justice and establishing strong institutions. This reform encompasses various facets, notably the recalibration of the Indonesian Government Internal Supervisory Apparatus (APIP). Consisting of internal auditors across government agencies by statutory regulations (BPKP Regulations Number 4 of 2020) with the primary task of carrying out internal supervision within central and/or regional government, APIP currently faces the transformative task of transitioning from a mere "watchdog" to an independent and objective partner (Badan Pengawasan dan Keuangan Pemerintah, 2013).

APIP's internal auditors are pivotal in advancing internal governance by concentrating on internal controls, risk management, and policy compliance. An integral oversight function within government agencies, the measure of APIP performance quality lies in their audit capability improvement framework adopted from the Internal Audit Capability Model (IACM) (Badan Pengawasan dan Keuangan Pemerintah, 2015). Quality assurance conducted by the Indonesian Financial and Development Supervisory Agency (BPKP) revealed a significant improvement, with APIP progressing to level three (integrated) during 2015-2019. This transition encompassed 60

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out of 86 government ministries and institutions, suggesting a substantial enhancement in professional practices and standardization of internal audit protocols. APIP demonstrated its capacity to assess the efficiency, effectiveness and economic viability of programmes and/or activities while offering consultation on internal governance.

However, enforcement statistics derived from the Indonesian Corruption Eradication Commission (KPK) reveal a contrasting scenario. KPK's data indicates that from 2004 to 2022, government ministries and institutions ranked second in the prevalence of Corruption Criminal Acts (TPK), totalling 422 cases. Approximately 35% of these cases occurred between 2018 and 2022 ([Komisi Pemberantasan Korupsi, 2020](#)). This discrepancy is at odds with APIP's intended role as an internal oversight function to prevent corruption. One poignant case in 2019 involved acts of corruption related to official travel expenses during a joint audit and inspection activity by the former Inspectorate General of the Ministry of National Education, Muhammad Sofyan, who was found guilty of corruption amounting to IDR 36.4 billion or equivalent to USD 2.3 billion.

Furthermore, KPK's statistics reveal many corruption cases involving procurement, bribery, and budget misappropriation during the same period. Various fraud and corruption in government ministries further undermine the credibility of these institutions ([Cooper et al., 2013](#)), demonstrating the urgency to examine behaviors and practices often overlooked in accounting research. This statistical landscape reveals the need to further elevate APIP's performance as internal auditors within government agencies.

In maintaining independence, internal auditors within government agencies may face challenges when working in a politically influenced environment, particularly those lacking the institutional support, expertise, and experience required to hold their governments accountable ([Dye, 2007](#)). Such cases are amplified in the presence of politicians or politically affiliated individuals because lay auditors might complicate their efforts to provide objective assessments ([Johnsen, 2019](#)). These issues underscore the challenges government ministries and institutions face, suggesting the enhancement of APIP's role in readjusting risk mitigation strategies for corruption prevention. This enhancement is not merely an organizational imperative but also a step toward attaining SDG 16, which envisions a world where government institutions are equipped to prevent corruption, uphold justice, and ultimately contribute to peace and stability. Considering these phenomena, which imply the involvement of auditors with potentially low integrity and suggest APIP's performance shortcomings, this study explores the factors influencing APIP's performance.

Results of previous research found several internal factors that influence government auditors' performance, such as auditor accountability, auditor competency, auditor independence, and auditor ethics. This study investigates internal factors, focusing on auditor accountability, competency, independence, and ethics, to better understand how these factors support effective governance and corruption prevention within government agencies. Employee performance research has been conducted in behavioral management accounting because it plays a role in developing and achieving organizational goals ([Estebal et al., 2024](#); [Nursiti et al., 2022](#); [Yanty et al., 2024](#)). However, the literature on performance audits concludes that the substance of auditors' performance is rare. It can be risky for auditors since the lack of generic accounting standards for 'good' public sector performance makes performance audit reports vulnerable to criticism ([Svårdsten, 2019](#)). In a brief review of the existing literature, a nuanced exploration of the relationships between auditor accountability, independence, competence, and auditor performance anchors in the theoretical framework of attribution theory. Existing studies have yielded diverse results on the impact of auditor accountability on auditor performance. [Mardisar and Sari \(2007\)](#), [Zeyn \(2018\)](#), [Putri et al. \(2021\)](#), and [Amsari and Husna \(2022\)](#) found a positive correlation between auditor accountability and auditor performance.

In contrast, [Ismiyati \(2019\)](#) observed no significant influence, while [Pramana and Yuliantoro \(2018\)](#) suggested a negative relationship. The influence of auditor independence on auditor performance is consistently positive in studies conducted by [Halim et al. \(2014\)](#), [Saputra \(2015\)](#), [Jasman et al. \(2016\)](#), [Ulfah and Lukiastuti \(2019\)](#), and [Putri et al. \(2021\)](#). However, [Pramana and Yuliantoro \(2018\)](#) deviated from this trend, indicating a negative relationship.

The competence of auditors emerges as a crucial factor that influences their performance. Research by [Masita et al. \(2021\)](#), [Luthan et al. \(2019\)](#), [Abbot et al. \(2016\)](#), [Saputra \(2012\)](#), [Octavia and Widodo \(2015\)](#), [Pandoyo \(2016\)](#), [Ulfah and Lukiastuti \(2019\)](#), and [Aidi et al. \(2022\)](#) collectively support a positive association between auditor competence and auditor performance. These findings contribute to a rich tapestry of insights into internal factors shaping auditor performance. In addition, auditor ethics is expected to strengthen the relationship between auditor accountability, independence, and competence in auditor performance. According to [Yadnya and Ariyanto \(2017\)](#), while fulfilling their responsibilities, auditors should possess profound knowledge (competence) and intertwine this knowledge with auditor ethics to achieve optimal performance. Research conducted by [Masita et al. \(2021\)](#), [Yadnya and Ariyanto \(2017\)](#), [Duc et al. \(2019\)](#), and [Abbot et al. \(2016\)](#) indicates that auditor ethics reinforces the impact of independence on auditor performance, emphasizing the importance of strong ethics for a competent auditor. In an organizational setting, corruption involves the misuse of entrusted authority for personal benefit ([Masenya & Mthombeni, 2023](#)), which directly compromises the integrity and objectivity expected of auditors. Weakness in auditors' ethics can compromise their independence, leading to a decline in performance, as highlighted in the findings of [Wardhani and Astika \(2017\)](#). Their study revealed that upholding ethical standards in auditors' work contributes to increased accountability in completing audit reports, ultimately resulting in superior auditor performance. The expectation is that auditor ethics will enhance the correlation between auditor accountability, independence, competence and performance. Moreover, exploring a moderating variable, the code of professional conduct, adds depth to understanding how ethical considerations might interact with these internal factors, providing a comprehensive foundation for the proposed framework. The critical evaluation and synthesis of these studies underscore the theoretical essence of the article, guiding subsequent research objectives and hypotheses.

Previous research indicated challenges related to their independence, effectiveness, and overall performance, and results have been inconclusive; hence, a moderating variable is needed to strengthen or weaken the relationship between auditor accountability, auditor independence, and auditor competence on auditor performance. Considering these multifaceted research findings, this study aims to delve into the role of auditors' professional conduct code as a moderating variable in the context of auditor performance. Professional codes of ethics can maintain standards of moral behavior expected of a professional for a quality audit report to be achieved ([Arowoshegbe et al., 2017](#)). Furthermore, this study aspires to close this research gap by providing a comprehensive understanding of how these factors interplay and offering insights to address the limitations and inconsistencies found thus far. Notably, the existing body of literature also sheds light on the evolution of internal audit roles in government entities. This underscores the growing importance of the government's internal supervisory apparatus in enhancing internal governance and ultimately contributing to a more accountable and transparent government.

Through this study, we aim to contribute to the ongoing discourse surrounding APIP and promote greater accountability, transparency, and economic growth. The effective functioning of the government's internal supervisory apparatus, as exemplified by APIP, is integral to establishing strong institutions that can ensure sustained justice and peace. The strength and integrity of government ministries and institutions directly impact a nation's capacity to combat corruption, protect human rights, and establish a just and equitable society. In the upcoming sections, we will

delve into the research methodology, findings, and implications, striving to shed light on the factors underpinning APIP's performance and its role in contemporary governance, thereby advancing the global agenda of peace, justice, and strong institutions.

LITERATURE REVIEW

Attribution Theory

The theoretical core underlying this study is the attribution theory developed by Fritz Heider. Attribution theory explains an individual's behavior, offering a framework for understanding how people interpret occurrences in their environment (Heider, 1958; Martinko & Mackey, 2019). Attribution involves the cognitive process through which individuals conclude the factors influencing or making sense of others' behaviors (Luthan, 2005). This theory comprises two types of attributions: dispositional attributions, which attribute behaviour to internal factors such as personality traits, motivation, beliefs, and abilities, and situational attributions, which ascribe behaviour to external factors such as social influences and the environment.

Within the context of this research, attribution theory serves as a theoretical basis to understand how auditors attribute the causes of their performance to internal (dispositional) and external (situational) factors. Attribution theory connects personal behaviours—namely, accountability, independence, and competence—to auditor performance, with personal behaviour being an internal driving force for auditors. The study also highlights professional ethics as an external factor that moderates the relationship between auditor accountability, independence, competence, and performance. In developing the hypotheses, several factors of this study were reviewed. These factors are interconnected through the lens of attribution theory (Heider, 1958), which provides a framework for understanding how individuals attribute causality to environmental events.

Auditor Performance

Mardisar and Sari (2007) defined auditor performance as a manifestation of the work carried out by an auditor to improve work results and achieve organizational goals. Auditor performance is important because it will later impact the quality of audits produced by auditors (Nehme, 2017). In Indonesia, the Association of Indonesian Government Internal Auditors (AAIPI) issued the Indonesian Government Internal Audit Standards (*Standar Audit Intern Pemerintah Indonesia/SAIPI*), which contain implementation standards that describe the criteria for assessing auditor performance in terms of planning and implementing internal audits. Gendron and Cooper (2001) stated that guidelines provided in auditing textbooks and frameworks also serve a crucial role in defining the ethical boundaries of state auditors. Thus, maintaining the quality of performance is enhanced by the existence of a quality assurance program outlined in the quality control framework. Meanwhile, the performance of APIP internal auditors is based on compliance with performing supervision and inspection procedures as regulated in the Regulation of the State of Minister for Administrative Reform Number: PER/05/M.PAN/03/2008 of 2008 concerning Audit Standards for the Government's Internal Supervisory Apparatus, which includes competence, independence, and ethics.

Auditor Accountability

According to Mardiasmo (2009), accountability is a form of obligation to take responsibility for the success or failure of implementing the organization's mission in achieving predetermined goals and targets through a medium of accountability carried out periodically. From the individual auditor's perspective, the Code of Ethics of the Association of Government Internal Auditors (KE-AAIPI) defines accountability as communicating accountability or responding to and clarifying

one's performance and actions to those authorized to request information or accountability. The delivery of accountability for auditor performance has been regulated in SAIPI Standard 4000, which requires auditors to communicate the results of each internal audit assignment, which includes the objectives and scope of the assignment as well as applicable conclusions, recommendations, and action plans. In addition, auditors must communicate with auditees if weaknesses in the internal control system, non-compliance with laws and regulations, fraud, and impropriety are found. Auditor accountability is also seen in APIP's obligation to submit an Overview of Supervision Results Report every semester, which helps improve the government's internal supervision performance.

Auditor Independence

Independence based on SAIPI is defined as freedom from conditions that threaten the ability of internal audit activities to conduct internal audit responsibilities objectively. The AICPA Code of Professional Conduct in [Arens et al. \(2014\)](#) distinguishes independence into two components: independence of mind and independence in appearance. The ability to conduct an audit objectively or impartially is made possible by the auditor's independence of mind, representing their mental condition. In actuality, independence of mind is frequently used interchangeably with independence. Independence in appearance results from other people's interpretation of that independence. If auditors are independent but users believe they are the party supporting the client, much of the value of the audit function will be lost.

Independence is a fundamental principle of the APIP. In addition, APIP must comply with an audit charter and code of ethics. SAIPI Attribute Standard 1100 states, "Independence and Objectivity in all matters relating to internal audit assignments, APIP, and internal audit activities must be independent, and the auditors must be objective in carrying out their duties." In line with these standards, [Santosa and Suyunus \(2016\)](#) stated that the independence of internal auditors is essential in ensuring that stakeholders see the audit work carried out and that the results can be assessed as credible, factual, and unbiased. Auditors are expected to maintain the independence and credibility of their work so as to have an impact on the improvement of the organization and so that internal control can be effectively implemented.

Auditor Competency

Competency in the Code of Ethics of the Association of [Government Internal Auditors \(2014\)](#) refers to a person's knowledge, skills, and behavioral attitudes required in performing their official duties. It is defined as the abilities and characteristics of a person in the form of knowledge, skills, and behavioral attitudes required to carry out their official duties. [Ferry et al. \(2023\)](#) suggested that audit structures in local governments are shaped by the constitutional framework in which they operate, along with the prevailing ideological trends related to auditing. This is consistent with the SAIPI 2010 Standards, in which auditors must possess the necessary training, experience, knowledge, competence, and abilities to fulfil their duties. The competencies that auditors must possess are general, internal audit technical, and cumulative competencies. General competency is the basis for acting and behaving as an auditor. It encourages achievement, analytical thinking, user orientation, cooperation, stress management, and organizational commitment. Internal audit technical competency is related to the requirements for internal audit assignments according to the auditor's position level. Besides general and technical competence in internal audits, cumulative competence refers to competence at a higher level or level of an auditor's position, along with particular competency in the role and cumulative competence at the level or level of auditing post underneath it.

Auditor Code of Ethics

Arens et al. (2014) defined ethics broadly as moral principles and values. The auditor's code of ethics is the rules of auditor behaviour in accordance with the demands of the profession and organization, and audit standards, which are the minimum quality measures that auditors must achieve in carrying out their audit duties. SAIPI Standard 1200 concerning compliance with the Code of Ethics regulates that auditors must comply with the Code of Ethics and apply and uphold ethical principles, namely Integrity, Objectivity, Confidentiality, Competence, Accountability, and Professional Behavior. APIP, in implementing the code of ethics within the framework of its duties and functions, is guided by the Indonesian Government's Code of Ethics for Internal Auditors (KE-AIPI). Auditors are a profession based on a code of ethics. Therefore, government auditors' overall functions and responsibilities must be based on KE-AIPI. By basing all their behaviour on the code of ethics, auditors are expected to avoid unethical behaviour and to create credible auditors with optimal performance when conducting supervision.

Accountability, independence, and competence collectively shape the attitudes, behaviors, and actions of APIPs in fulfilling their duties and obligations as government supervisors, thereby influencing optimal performance. The Code of Professional Conduct further plays a crucial role in regulating the relationship between auditor accountability, independence, and competency and the performance of government internal auditors. This underscores the significance of ethical standards in influencing and fine-tuning the impact of accountability, independence, and competency on the overall effectiveness of APIP in their governmental supervisory responsibilities. Figure 1 shows the research model.

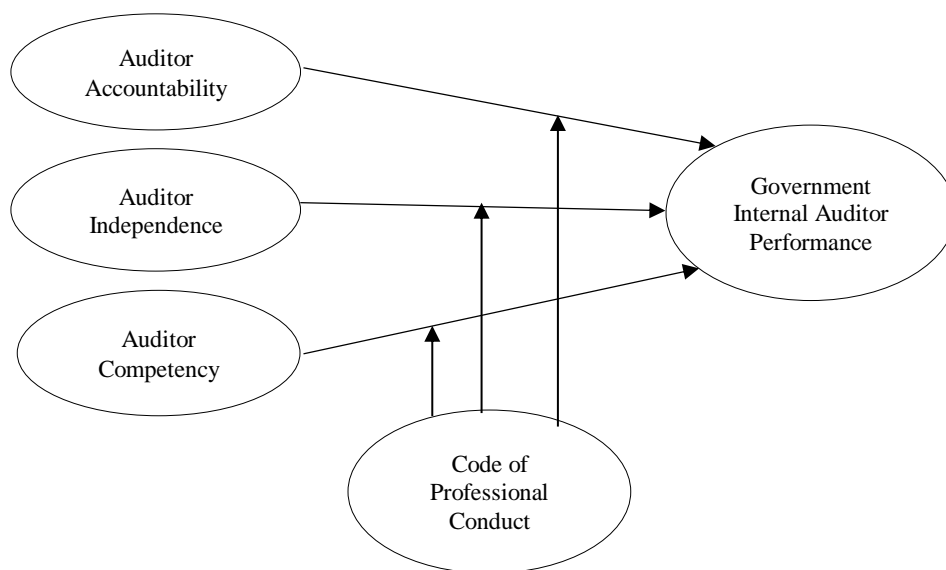


Figure 1. Research Model

Accountability has been found to positively influence auditor performance (Mardisar & Sari, 2007; Zeyn, 2018; Putri et al., 2021; Amsari & Husna, 2022). Studies have indicated that accountability is pivotal in shaping auditors' behaviours and contributes to their performance. This dispositional attribution reflects personal responsibility and professional ethics. Independence is also perceived as crucial to auditors and impacts performance. Research conducted by Halim et al. (2014), Saputra (2015), Jasman et al. (2016), Ulfah and Lukiastuti (2019), and Putri et al. (2021) suggested that independence positively influences auditor performance. It can be understood as an internal trait linked to an auditor's commitment to objectivity and ethical behaviour. Competence,

often linked to an auditor's skills and abilities, is another internal factor that influences performance positively (Saputra, 2012; Octavia & Widodo, 2015; Pandoyo, 2016; Ulfah & Lukiastuti, 2019; Aidi et al., 2022). This dispositional attribution reflects an auditor's professional knowledge and expertise.

Professional ethics can be considered a moderating external factor that interacts with the internal factors of auditor accountability, independence, and competence to influence auditor performance. It serves as a situational attribution that can either strengthen or weaken the relationship between these internal attributes and auditor performance. Ulfah and Lukiastuti (2019) discovered that auditor ethics are a quasi-moderator variable in the relationship between auditor competence and auditor performance. Essentially, the ethical foundation maintained by government auditors contributes to enhancing or reinforcing its competencies and independence, thereby fostering performance advancement to date.

Based on the aforementioned explanation, the formulation of the hypotheses can be proposed as follows:

H1: Auditor accountability influences the performance of government internal auditors.

H2: Auditor independence influences the performance of government internal auditors.

H3: Auditor competency influences the performance of government internal auditors.

H4: Code of professional conduct moderates the relationship between auditor accountability and the performance of government internal auditors.

H5: Code of professional conduct moderates the relationship between auditor independence and government internal auditors' performance.

H6: Code of professional conduct moderates the relationship between auditor competency and the performance of government internal auditors.

RESEARCH METHOD

The study population consisted of internal auditors working at APIP Ministries, with 86 respondents. The respondents in this study were functional auditors consisting of skilled auditors (eg., managing auditors, advanced managing auditors, supervisory auditors) and expert auditors (eg., primary auditors, junior auditors, associate auditors, lead auditors) in Ministries. The firsthand experience of functional auditors directly involved in executing APIP's internal supervision and control function is valuable for providing insights into key performance factors, such as accountability, competency, independence, and ethics. Hence, the criteria for the respondents in this study are selected to increase the relevance and accuracy of the findings, providing a more precise understanding of the internal factors affecting APIP performance. This study's sampling technique was conducted using nonprobability sampling by sending electronic questionnaires to all functional auditors at the 86 Ministries. The nonprobability sampling technique used in this study is purposive sampling using the criteria of auditors who have been appointed as functional auditors.

Government auditor internal performance is measured using instruments adapted from the Government Internal Audit Standards (SAIPI) issued by The Association of Indonesian Government Internal Auditors (Asosiasi Auditor Intern Pemerintah Indonesia/AAIPI) in 2021 (Standar Audit Intern Pemerintah Indonesia, 2021). Auditor performance is measured using three dimensions: internal audit engagement planning, internal audit engagement implementation and internal audit quality assurance programmes. The audit engagement planning dimension of the internal audit assignment is measured by four question items, the dimension of the internal audit engagement implementation of the internal audit assignment is measured by four question items, and the quality assurance program dimension is measured by two question items, so that the total number is 10. Public sector auditor performance is measured using a self-rating approach to avoid the

possibility of unrepresentative performance measurement. The self-rating approach is more suitable than the superior-rating one because it can prevent the possibility of performance measurement by unrepresentative respondents (Heneman, 1974).

Auditor accountability is measured using instruments adopted and modified by SAIPI (Standar Audit Intern Pemerintah Indonesia, 2021). Auditor accountability is measured on four dimensions: motivation, thinking, internal audit communication, and reporting an overview of supervisory results. The motivation dimension was measured with two question items, the thinking dimension with one question item, the internal audit communication dimension with three question items, and the supervisory summary reporting dimension with two question items. The total number of question items was eight.

Auditor independence is measured using instruments adopted from Flint (1988) and has been modified by SAIPI (Standar Audit Intern Pemerintah Indonesia, 2021). Auditor independence consists of three dimensions: personal quality, freedom obtained by the auditor, and the auditor's relationship with the audit. Three question items measure the personal quality dimension; two measure the auditor's freedom dimension, and three measure the auditor's relationship with auditing for eight questions.

Auditor competency is measured using the Auditor Competency Standard (Standar Kompetensi Auditor, 2010). The instruments of auditor competence consist of two dimensions: general competence and supervisory technical competence. The general competence dimension was measured with three question items, and the supervisory technical competency dimension was measured using 22 out of 25 questions.

The code of professional conduct is measured based on the Code of Ethics of the Government Internal Auditors (Kode Etik-Asosiasi Auditor Intern Pemerintah Indonesia/KE-AAIPI), which consists of six dimensions: integrity, objectivity, confidentiality, competence, accountability, and professional behavior (Asosiasi Auditor Intern Pemerintah Indonesia, 2014). The integrity dimension is measured with four question items; the objectivity dimension is measured with three question items; two question items measure the confidentiality dimension; two question items measure the competency dimension; the accountable dimension is measured by one question item; and the professional dimension is measured by two question items with a total of 14 questions. The instruments use a five-point Likert-type scale, with one point interpreted as "strongly disagree" and five points interpreted as "strongly agree".

This study examined the validity and reliability of the data to ensure that the instruments were valid and reliable. Validity is a measure that uses the value of KMO (Kaiser-Meyer-Olkin) to measure sampling adequacy, with cut-off points above the value of 0.60 (Hair et al., 2017), concluding that the sampling is adequate. Reliability is used to ensure the consistency of an instrument's measurements using Cronbach's Alpha technique, whereby the variables are reliable if they have a value of > 0.7 (Hair et al., 2017). These methods ensure that the model fits the research objectives and provides robust and reliable insights into how internal factors and professional conduct interact to influence performance (Hair et al., 2017). The data analysis used in this study is the Moderated Regression Analysis (MRA) or interaction test. According to Aiken and West (1991), MRA is a statistical technique with a special application to linear multiple regression, where the regression equation contains elements of interaction (multiplication of two or more independent variables). The ability to effectively capture complex interactions is suitable for this study because it offers further insights into how variations in professional conduct may alter the strength or direction of APIP's internal performance factors.

FINDINGS AND DISCUSSION

This study conducted a pilot test involving 30 respondents to ensure that the questionnaire

instrument is easy to understand and can measure the variables used in this study. The pilot test results concluded that respondents easily understood the instruments of the questionnaire, and the results of the validity and reliability tests showed that the instruments used were valid and reliable, so that the instruments could be disseminated to research respondents. After the pilot test, questionnaires were distributed to each government's internal auditors of the Ministries. One hundred one questionnaires were returned from the government internal auditors as respondents in this study. The data used in this study included 101 respondents because the respondents met the criteria of the research sample.

Table 1 presents the demographic data of the respondents. Results showed that out of the 101 respondents, 55 were female (54%) and 46 were male (46%). The data show that the average education of respondents is diploma (55%), bachelor (36%), and master (9%), indicating that the workforce is primarily educated at the diploma and bachelor levels, reflecting a standard skill set that may influence the competencies and capabilities relevant to their performance. The average respondent's experience ranges from > 1 year as many as 11 respondents (11%), 1 - 5 years (57%), 5–10 years (28%), and > 10 years as many as five respondents (5%). The respondents mostly occupied managerial auditor positions (66%), primary auditor (25%), junior auditor (7%), and senior auditor (3%). This distribution indicates that the sample is relevant for examining performance factors as it consists largely of managerial roles that typically hold greater responsibilities in maintaining accountability and independence.

Table 1. Demographic Data of Respondents

		Total	Percentage (%)
Gender:	Male	46	46%
	Female	55	54%
	Total	101	100%
Level of Education:	Diploma	56	55%
	Bachelor (S1)	36	36%
	Master (S2)	9	9%
	Total	101	100%
Experience:	>1 year	11	11%
	1–5 year	58	57%
	5–10 years	27	28%
	>10 Year	5	5%
	Total	101	100%
Position:	Manager Auditor	66	66%
	Primary Auditor	25	25%
	Junior Auditor	7	7%
	Senior Auditor	3	3%
	Total	101	100%

Source: SPSS output.

Table 2 provides a statistical description of research variables related to the theoretical range, actual range, mean, and standard deviation of the variables: Government Internal Auditor Performance (AP), Auditor Accountability (AA), Auditor Independence (AI), Auditor Competency (AC), and Code of Professional Conduct (CC).

This study examines the validity and reliability of the instruments to ensure that they are valid and reliable. The validity and reliability tests showed that the instrument of variables' uses are considered valid (KMO and MSA > 0.6) and reliable (Cronbach's Alpha > 0.7) (Sekaran & Bougie, 2016; Hair et al., 2017). Table 3 presents the validity and reliability test results for the independent and dependent variables.

Table 2 Statistical Descriptive of Research Variables

	N	Theoretical Range		Actual Range		Mean	Standard Deviation
		Min.	Max.	Min.	Max.		
Internal Government Auditor Performance (AP)	101	10	50	34	50	46.64	3.918
Auditor Accountability (AA)	101	8	40	18	40	35.09	4.796
Auditor Independence (AI)	101	8	40	24	40	35.38	3.860
Auditor Competency (AC)	101	25	125	75	125	114.24	11.190
Code of Professional Conduct (CC)	101	14	70	53	70	65.28	5.363
Valid N	101						

Source: SPSS output.

Table 3. Validity and Reliability Tests

Variables	Items	Kaiser-Meyer- Olkin (KMO)	MSA	Cronbach Alpha
Government Internal Auditor Performance (AP)	AP.1	0.865	0.917	0.915
	AP.2		0.868	
	AP.3		0.746	
	AP.4		0.948	
	AP.5		0.921	
	AP.6		0.826	
	AP.7		0.816	
	AP.8		0.918	
	AP.9		0.882	
	AP.10		0.849	
Auditor Accountability (AA)	AA.1	0.847	0.932	0.892
	AA.2		0.883	

Variables	Items	Kaiser-Meyer- Olkin (KMO)	MSA	Cronbach Alpha
	AA.3		0.920	
	AA.4		0.828	
	AA.5		0.809	
	AA.6		0.846	
	AA.7		0.781	
	AA.8		0.817	
Auditor Independence (AI)	AI.1	0,829	0,818	0.845
	AI.2		0,792	
	AI.3		0,829	
	AI.4		0,767	
	AI.5		0,875	
	AI.6		0,829	
	AI.7		0,861	
	AI.8		0,860	
Auditor Competency (AC)	AC.1	0.887	0.927	0.973
	AC.2		0.870	
	AC.3		0.882	
	AC.4		0.916	
	AC.5		0.833	
	AC.6		0.753	

Variables	Items	Kaiser-Meyer- Olkin (KMO)	MSA	Cronbach Alpha
	AC.7	0.885	0.951	0.932
	AC.8		0.944	
	AC.9		0.810	
	AC.10		0.870	
	AC.11		0.840	
	AC.12		0.839	
	AC.13		0.907	
	AC.14		0.906	
	AC.15		0.917	
	AC.16		0.942	
	AC.17		0.948	
	AC.18		0.871	
	AC.19		0.898	
	AC.20		0.941	
	AC.21		0.833	
	AC.22		0.841	
	AC.23		0.961	
	AC.24		0.940	
	AC.25		0.908	
Code of Professional Conduct (CC)	CC.1	0.885	0.920	0.932

Variables	Items	Kaiser-Meyer- Olkin (KMO)	MSA	Cronbach Alpha
	CC.2		0.927	
	CC.3		0.900	
	CC.4		0.895	
	CC.5		0.919	
	CC.6		0.830	
	CC.7		0.932	
	CC.8		0.904	
	CC.9		0.846	
	CC.10		0.872	
	CC.11		0.819	
	CC.12		0.887	
	CC.13		0.885	
	CC.14		0.849	

Source: SPSS output.

This study uses moderated regression analysis to test the hypotheses proposed. This study uses three equations to test the hypotheses.

$$\text{Model 1: } AP = a + b_1(AA) + b_2(CC) + b_3(AA \times CC) + e$$

$$\text{Model 2: } AP = a + b_1(AI) + b_2(CC) + b_3(AA \times CC) + e$$

$$\text{Model 3: } AP = a + b_1(AC) + b_2(CC) + b_3(AA \times CC) + e$$

Table 4 presents the results of the moderated regression analysis for Equation 1. Hypothesis 1 (H1) shows that auditor accountability influences the performance of government internal auditors. Meanwhile, Hypothesis 4 (H4) presents that the code of professional conduct moderates the relationship between auditor accountability and the performance of government internal auditors. The results showed that the p-value (0.019) of auditor accountability was significant (p-value < 0.05). This suggests that auditor accountability strongly influences auditor performance, concluding that H1 is supported. The interaction term of auditor accountability and code of

professional conduct (AA.CC) was also significant, with a p-value of $0.000 < 0.05$, confirming that the code of professional conduct moderates this relationship. This moderation effect suggests that when the code of professional conduct is upheld, the positive effect of auditor accountability on performance is amplified. In addition, this study also conducted a moderator analysis process by [Hayes \(2013\)](#). The result shows that Int_1 has a p-value of $0.0063 < 0.05$, thus concluding that the code of professional conduct serves as a quasi-moderator; hence, H4 is supported. A quasi-moderator implies that a code of conduct impacts both directly and through its interaction with accountability. Table 5 presents the results of the moderator analysis.

Table 4. Moderated Regression Analysis – Model 1

	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
Model: Independent Variables	B	Std. Error	Beta		P Value
(Constant)	35.377	2.215		15.970	0.000
Auditor Accountability (AA)	-0.351	0.147	-0.429	-2.382	0.019
Auditor Accountability (AA) * Code of Professional Conduct (CC)	0.010	0.002	1.089	6.044	0.000
Model Summary:	R Square: 0.510		Adjusted R Square: 0.500		
Dependent Variable: Government Internal Auditor Performance (AP)					

Source: SPSS Output

Table 5. Moderator Analysis - Model 1

Model	Coeff	SE	t	p	LLCI	ULCI
Constant	-44.6514	20.6657	-2.1607	0.0332	-85.6672	-3.6356
AA	1.9236	0.6003	3.2044	0.0018	0.7322	3.1150
CC	1.3247	0.3404	2.8921	0.0002	0.6492	2.0002
Int_1	-0.2720	0.0098	-2.7909	0.0063*	-0.4660	-0.0079

Source: SPSS Output

Hypothesis two (H2) states that auditor independence has an influence on the performance of government internal auditors. Meanwhile, hypothesis five (H5) stated that the code of professional conduct moderates the relationship between auditor independence and the performance of government internal auditors. Table 6 showed a p-value of 0.687, indicating that auditor independence was not significant ($p\text{-value} > 0.05$). This implies that auditor independence alone does not directly impact auditor performance, failing to support H2. Meanwhile, the interaction of auditor independence and code of professional conduct was significant with a p-value of $0.000 < 0.05$, suggesting that the code of professional conduct exerts influence as moderator of auditor independence on auditor performance. In addition, this study also conducted moderator analysis process by [Hayes \(2013\)](#). The result shows that Int_1 has a p value of $0.0153 < 0.05$, thus concluding that the code of professional conduct serves as pure moderator. Therefore, H5 is supported as results demonstrate the critical role of code of professional conduct in reinforcing auditor independence in improving performance. Table 7 describes the results of moderator analysis.

Table 6. Moderated Regression Analysis (Model 2)

	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
Model: Independent Variables	B	Std. Error	Beta		P Value
(Constant)	30.377	3.289		9.368	0.000
Auditor Independence (AI)	-0.830	0.205	-0.082	-0.404	0.687
Auditor Independence (AI) * Code of Professional Conduct (CC)	0.008	0.002	0.817	4.042	0.000
Model Summary:	R Square: 0.548		Adjusted R Squared Value: 0.539		

Dependent Variable: Government Internal Auditor Performance (AP)

Source: SPSS output.

Table 7. Moderator analysis: Model 2

Model	Coeff	SE	t	p	LLCI	ULCI
Constant	-60,9412	29,8807	-2,0395	0,0441	-120,2463	-1,6360
AI	2,6488	0,9062	2,9230	0,0043	0,8503	4,4474
CC	1,4165	0,4587	3,0880	0,0026	0,5061	2,3269
Int_1	-0,338	0,0137	-2,4684	0,0153*	-0,0610	-0,0066

Source: SPSS output.

Hypothesis 3 (H3) states that auditor competency influences the performance of government internal auditors. Meanwhile, hypothesis six (H6) stated that the code of professional conduct moderates the relationship between auditor competency and the performance of government internal auditors. Table 8 shows a p-value of 0.627, indicating that auditor competency was insignificant ($p\text{-value} > 0.05$). However, similar to previous findings on auditor independence, the interaction between auditor competency and code of professional conduct was significant, with a p-value of $0.004 < 0.05$. This result highlights that although auditor competency may not directly drive auditor performance, it becomes a more significant factor when moderated by the code of professional conduct. In addition, this study also conducted a moderator analysis process by [Hayes \(2013\)](#). The result shows that Int_1 has a p-value of $0.0174 < 0.05$, thus concluding that the code of professional conduct serves as a pure moderator; hence, H6 is supported. Table 9 presents the results of the moderator analysis.

Table 8. Moderated Regression Analysis (Model 3)

	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
Model: Independent Variables	B	Std. Error	Beta		P Value
(Constant)	32.730	5.157		6.347	0.000
Auditor Competency (AC)	-0.480	0.980	-0.137	-0.488	0.627
Auditor Competency (AC) * Code of Professional Conduct (CC)	0.003	0.010	0.825	2.936	0.004
Model Summary:	R Square: 0.480		Adjusted R Squared Value: 0.470		

Dependent Variable: Government Internal Auditor Performance (AP)

Source: SPSS output.

Table 9. Moderator analysis: Model 3

Model	Coeff	SE	t	p	LLCI	ULCI
Constant	-82,2962	39,9452	-2,0602	0,421	-161,5765	-3,0159
AC	0,9973	0,3725	2,6776	0,0087	0,2581	1,7365
CC	1,8237	0,6284	2,9022	0,0046	0,5765	3,0709
Int_1	-0,139	0,0057	-2,4191	0,0174*	-0,0252	-0,0025

Source: SPSS output.

Overall, the hypotheses proposed in this study yield mixed results. For H1, this study found that auditor accountability influences the performance of government internal auditors, as suggested in previous studies (Mardisar & Sari, 2007; Zeyn, 2018; Putri et al, 2021; Amsari & Husna, 2022). The code of professional conduct further moderates the relationship between auditor accountability and auditor performance, supporting H4. For H2 and H3, auditor independence and auditor competency were not found to influence the performance of government internal auditors. This result is contrary to the findings of Halim et al. (2014), Saputra (2015), Jasman et al. (2016), Ulfah and Lukiastuti (2019), Putri et al. (2021), Abbot et al. (2016), Masita et al. (2021), and Minh Duc et al. (2019) for auditor independence. Moreover, this result is opposite to the previous findings of Saputra (2012), Octavia and Widodo (2015), Pandoyo (2016), Ulfah and Lukiastuti (2019), Aidi et al. (2022), Abbot et al. (2016), Luthan et al. (2019); and Masita et al. (2021) for auditor competency. However, this study found that the code of professional conduct assumes a pure moderating role in the relationship between auditor independence/auditor competency and auditor performance, supporting H5 and H6. This study concludes that a code of professional conduct strengthens the relationship between auditor independence, competence, and auditor performance. This result differs from Ulfah and Lukiastuti (2019), who discovered that auditor ethics assumes a quasi-moderator role in the relationship between auditor competence and auditor performance.

The results of this study further supported the attribution theory, and previous research concluded that the code of professional conduct moderates the relationship between auditor accountability, auditor independence, auditor competency, and the performance of government internal auditors. Attribution theory assumes that individuals attempt to determine why people do what they do because of internal and external factors (Heider, 1958). This study uses a code of professional conduct as a proxy for situational attribution that strengthens the relationship between auditor accountability, auditor independence, and auditor competency as dispositional attribution) and the government internal auditor performance. A code of professional conduct plays a role as a moderator variable when the individual attributes his or her performance.

CONCLUSIONS

This study examines the role of the code of professional conduct as a moderator to strengthen the relationship between auditor accountability, auditor independence, auditor competency, and government internal auditor performance. The results indicate that the code of professional conduct moderates and assumes a quasi-moderator role in the relationship between auditor accountability and government internal auditor performance. In the case of the relationship between auditor competency and auditor independence regarding government internal auditor performance, the code of professional conduct emerges as a pure moderator. The practical takeaway is that auditor independence and competency need to be reinforced through strong adherence to the code of professional conduct to drive auditor performance improvements. This outcome confirms the attribution theory (Heider, 1958) and previous research, asserting the influence of dispositional and situational attributions on individual performance. In this study,

auditor accountability, independence, and competency represent dispositional attributions, whereas government internal auditor performance is a situational attribution. Using situational attribution as a moderator enhances the links between auditor accountability, independence, competency, and government internal auditor performance. This study provides practical suggestions for managerial practices within government auditing by highlighting the importance of integrating the code of professional conduct into training and development programs to strengthen auditor accountability, competency, and independence, ultimately leading to enhanced internal auditor performance and improved governance outcomes. This study also contributes significantly to the behavioural management accounting field, particularly within auditor performance.

LIMITATION & FURTHER RESEARCH

This study has several limitations. First, most respondents have worked for 1-5 years, raising the possibility that there are respondents with limited professional experience who could affect the performance of government internal auditors. The second limitation pertains to the extended data collection timeframe due to the delayed responses from the respondents.

Based on the research results, there are several suggestions for future research. First, further research could consider using the criteria of respondents with substantial experience, requiring a minimum of three years of experience and high positions to obtain a deeper perception from the respondents. Second, further research can expand the sample to include government auditors at the provincial level to provide a more comprehensive picture of the overall performance of government internal auditors. Third, further research could consider other factors that may affect auditor performance, such as role conflicts faced by auditors in the form of misalignment in work and family domains that have implications for the auditor (Lucyanda et al., 2023). Subsequent research could also explore the variable of auditor professionalism as an internal factor influencing auditor performance. Within supervisory activities, auditors must possess the capability and comprehension of the Government Internal Audit Standards (SAIPI) to support their performance. Additionally, the leadership factor may be considered in future research, as supervisory activities cannot be separated from teamwork, requiring a leadership model that can provide further direction in achieving team performance.

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